



**CHRIST**  
(DEEMED TO BE UNIVERSITY)  
DELHI-NCR, INDIA

School of Commerce  
Delhi NCR Campus

**Syllabus**  
**Bachelor of Commerce**  
**(Honours)**  
**2020-21**

CHRIST(Deemed to be University)  
Delhi NCR Campus  
[www.ncr.christuniversity.in](http://www.ncr.christuniversity.in)

## **Introduction to the BCom (Honours) Programme**

CHRIST (Deemed to be University) introduced the BCom (Honours) programme to its basket of contemporary and progressive programmes, in June 2010. This programme caters to commerce aspirants who desire to build their professional competence on a higher plateau with specialized knowledge in the field of Business and Commerce. The curriculum is duly developed considering the desired level of knowledge exposure in the context of ever changing environment in global business. The three year BCom (Honours) degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. It includes core papers, discipline specific electives, generic electives and skill enhancement courses. Discipline specific electives offered in the fifth and the sixth semesters are in the following streams: Finance & Investment and Banking & Insurance. Students are required to undertake a research work (research article or report) during the fifth and the sixth semesters. Students are also required to complete two inter-disciplinary open elective courses in diverse disciplines [Humanities / Sciences] during the first two years of the BCom (Honours) programme after regular class hours. Successful completion of two such courses is mandatory for obtaining the BCom (Honours) degree. Each open elective course will enable students to earn two extra credits.

## **BCom (Honours) Programme Objectives**

1. To provide advanced knowledge in Commerce.
2. To develop competency in students to pursue higher level programmes such as CA, ICWA, ACS, MBA or other Masters Programmes in Commerce / Management.
3. To pursue a professional career and/or furthering higher education in the specified areas of specialization.
4. To enhance employability and to be able to take up challenging job assignments.
5. To nurture the students in intellectual, personal, interpersonal and societal skills with a focus on Holistic Education

## **Programme Highlights:**

1. Contemporary curriculum that bridges the gap between theory and practice.
2. 4-6 weeks of summer internship project
3. Research work & Viva
4. Two Compulsory inter-disciplinary certificate programs.
5. 2 compulsory inter disciplinary generic elective courses
6. Regular current affairs sessions
7. Guest Lectures by Industry experts, Academicians on pertinent topics.
8. Industrial Visits
9. club activities
10. NGO projects
11. Mandatory CISI module certification for Finance and Investment Elective students
12. Mandatory IIBF and III certification for Banking and Insurance Elective students.
13. Strategic partnership with IMA (US), Wiley & Miles Education to create a talented pool of young CMA's.
14. The BCom programme gives a total of 152 credits at the end of three years.
15. Opportunity for a one semester student exchange program in the USA / France / Netherlands (specified universities)

16. Weekly activities and competitions by the CHRIST (Deemed to be University) Commerce Association (CUCA) to kindle interests in different disciplines of commerce (HR, PR, Marketing, Entrepreneurial Development, Finance. Best Manager Etc.
17. The CHRIST (Deemed to be University) Festing Association gives interested students an opportunity to represent the department in in station and outstation fests organized by other colleges.

CIA based Entrepreneurship- skill enhancement course

### Pedagogy

- Regular classroom lectures shall be accompanied by any other method, which the instructors find suitable to deliver better learning. Some of the methods used are:-  
Case Studies  
Group discussions & Peer learning  
Role Plays  
Seminars and Presentations  
Simulation Exercises  
Current Affairs Sessions relevant to the topic etc.
- Usage of ICT like MOODLE, Google Classroom, Kahoot and others  
Compulsory service learning and self-learning module

### Assessment Methods:

- Quiz Sessions
- Assignments
- Field study reports
- Periodic Tests
- Article reviews
- Discussion forums
- Case analysis
- Group discussions
- Assessment of Class Participation in case studies and discussions.  
Any other appropriate method identified by the instructor that would ensure objective assessment of the student performance.

## COURSE STRUCTURE

### I Semester (applicable to 2020 batch)

Course Code	Course Title	Course Type	No. of Hrs	Marks	Credits
COH131N	Financial Accounting	Core	60	100	4
COH132N	Business Law	Core	60	100	4
COH133N	Business Environment	Core	60	100	4
COH134N	Business Economics-I	Core	60	100	4
LAN/AEN	Language	AECC	45	50	2
ENG121N	English	AECC	45	50	2
HOL111N	HED	SEC	12	Grade	--
	<b>TOTAL</b>		<b>342</b>	<b>500</b>	<b>20</b>

**II Semester**

Course Code	Course Title	Course Type	No. of Hrs	Marks	Credits
EVS211N	Environmental Studies	AECC	--	Grade	2
COH231N	Corporate Accounting-I	Core	60	100	4
COH232N	Corporate Laws	Core	60	100	4
COH233N	Business Statistics	Core	60	100	4
COH234N	Business Economics-II	Core	60	100	4
LAN/AEN	Language	AECC	45	50	2
ENG 221N	English	AECC	45	50	2
HOL211N	HED	SEC	12	Grade	2
	<b>TOTAL</b>		<b>342</b>	<b>500</b>	<b>24</b>

**III Semester (Applicable to 2019 Batch)**

Course Code	Course Title	Course Type	No. of Hrs	Marks	Credits
COH331N	Corporate Accounting-II	Core	60	100	4
COH332N	Computer Applications in Business	Core	60	100	4
COH333N	Cost Accounting	Core	60	100	4
COH334N	Principles and Practice of Management	Core	60	100	4
COH335N	Financial Systems and Services	Core	60	100	4
COH381N	NGO Project	SEC	--	Grade	2
COH361AN	Introduction to Public Policy	GE	60	100	4
COH361BN	Graphic Designing( Submission Course)				
COH361CN	Basics of Law				
HOL311N	HED	SEC	12	Grade	--
	<b>TOTAL</b>		<b>372</b>	<b>600</b>	<b>26</b>

**IV Semester**

Course Code	Course Title	Course Type	No. of Hrs	Marks	Credits
COH431N	Financial Management	Core	60	100	4
COH432N	Principles of Marketing Management	Core	60	100	4
COH433N	Practices of Banking and Insurance	Core	60	100	4
COH434N	Auditing and Corporate Governance	Core	60	100	4
COH435N	Business Mathematics	Core	60	100	4
COH412N	Entrepreneurship( Submission Course)	SEC	30	50	2
COH461AN	Stress Management	GE	60	100	4
COH461BN	Web Designing( Submission Course)				
COH461CN	Communication in Business				
HOL411N	HED	SEC	12	Grade	2
	<b>TOTAL</b>		<b>402</b>	<b>650</b>	<b>28</b>

**V Semester (applicable to 2018 batch)**

Course Code	Course Title	Course Type	No. of Hrs	Marks	Credits
COH531N	Research Methodology	Core	60	100	4
COH532N	Management Accounting	Core	60	100	4
COH533N	Taxation Laws-I	Core	75	100	4
COH581N	Summer Internship Project	SEC	--	50	2
<b>ELECTIVE GROUP 1: FINANCE AND INVESTMENT</b>					
COH541AN	Risk in Financial Services	DSE	60	100	4
COH542AN	<b>Financial Services and Alternative Investments</b>	DSE	60	100	4
COH543AN	Strategic Financial Management	DSE	60	100	4
<b>ELECTIVE GROUP 2: BANKING AND INSURANCE</b>					
COH541BN	Principles of Insurance	DSE	60	100	4
COH542BN	Principles of Life Insurance and General Insurance	DSE	60	100	4
COH543BN	Regulations of Insurance Business	DSE	60	100	4
<b>TOTAL</b>			<b>375</b>	<b>650</b>	<b>26</b>

**VI Semester**

Course Code	Course Title	Course Type	No. of Hrs	Marks	Credits
COH631N	Business Analytics	Core	60	100	4
COH632N	Accounting Standards & Financial Reporting	Core	60	100	4
COH633N	Taxation Laws-II	Core	60	100	4
<b>ELECTIVE GROUP 1: FINANCE AND INVESTMENT</b>					
COH641AN	International Finance	DSE	60	100	4
COH642AN	Financial Securities and Derivatives	DSE	60	100	4
COH643AN	Investment Analysis and Portfolio Management	DSE	60	100	4
<b>ELECTIVE GROUP 2: BANKING AND INSURANCE</b>					
COH641BN	Banking Law and Operations	DSE	60	100	4
COH642BN	Banking and Insurance Company Accounts	DSE	60	100	4
COH643BN	International Banking	DSE	60	100	4
COH681N	Research Work	SEC	--	100	4
IC611N	Indian Constitution	AECC			
<b>TOTAL</b>			<b>360</b>	<b>700</b>	<b>28</b>

**Electives**

Semester	Finance and Investment	Banking and Insurance
<b>V</b>		
<b>DSE</b>	Risk in Financial Services	Principles of Insurance

DSE	<b>Financial Services and Alternative Investments</b>	Principles of Life Insurance and General Insurance
DSE	Strategic Financial Management	Regulations of Insurance Business
VI		
DSE	International Finance	Banking Law and Practice
DSE	Financial Securities and Derivatives	Banking and Insurance Company accounts
DSE	Investment Analysis and Portfolio Management	International Banking

### Assessment Pattern

Students are evaluated for each paper on the basis of written examination and continuous internal assessment (CIA). Each paper carries maximum of 100 marks and is evaluated as follows:

Assessment Component	Description	Weight age
CIA I	Quizzes, role plays, objective type tests, written assignments, discussion forums, article reviews, case analysis etc.	10%
CIA II	Mid semester written examination conducted for 2 hours duration	25%
CIA III	Group work consisting of presentations, viva voce, and report submission.	10%
ESE	Written examination conducted for 3 hours duration	50%
Attendance		05%
	<b>Total</b>	<b>100%</b>

### CIA Components

- **Multiple Choice Quizzes:** This component tests the familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.
- **Assignments based on Annual Reports of companies:** The assignments help students to comprehend the information contained in the Annual Reports of Companies and use them to understand the application of accounting principles & concepts in preparation of financial statements, to analyze and interpret the Balance sheet & Profit & Loss Account of the selected company and prepare funds flow statement from annual report.
- **Case Analysis:** The purpose of this component is to help students understand the subject in depth and apply the knowledge to real situations pertaining to diverse areas. This will be a group work which will involve working with peers outside of class on a specific case. It gives the opportunity to apply what is learnt in different courses and to work in teams with a deadline. This will be followed with presentation and submission of report.
- **Micro Presentations:** Topics related to the course contents will be assigned to students for short presentation on the concept and its application. The purpose is to develop clarity of concepts, and confidence in presentations.
- **Moodle Discussion Forums:** To continue classroom discussions and share relevant insights, the instructor would start some online discussion in the Course Moodle page.

Students are required to contribute to the discussion by their original ideas. Grading will be on the basis of quality of reflections.

- **Individual Writing Assignments:** The objective is to develop writing and research skills of the students. This is achieved through regular note-taking, adding insights from related library and online research, case analysis and reports assigned by the instructor. The rubrics for grading will be relevancy and adequacy of content, depth of analysis, grammar, spelling, and neatness. Students are required to follow APA format for any referencing.
- **Group Projects:** Group projects will involve students working with their peers outside the class on a specific project. It gives the opportunity to apply what is learnt and to work in teams with a deadline.

### Question Paper Pattern –MSE/CIA 2

The question paper pattern will be as specified below:

Sections	Type	Marks
A	Short Answer Questions- Answer any 5 questions out of 7	2 X 5 = 10
B	Conceptual / Descriptive Type questions- Answer any 2 questions out of 3	2 x 5= 10
C	Analytical / Essay Type Questions- Answer any 2 questions out of 3	2 x 10 = 20
D	Case Study-Compulsory question	1 x 10 = 10

### Question Paper Pattern - ESE

Sections	Type	Marks
A	Short Answer Questions- Answer any 12 questions out of 14	12X 2= 24
B	Conceptual / Descriptive-Answer any 4 questions out of 5	4x 6 = 24
C	Analytical / Essay Type Questions-Answer any 3 questions out of 4	3x 12=36
D	Case study- Compulsory question	1 x 16 = 16

### Additional Courses Forming Part of Curriculum:

#### 1. NGO project

Students shall undertake 30 hours project work with any registered NGO across the country during summer vacation, at the end of the second semester. A project report in the prescribed format shall be submitted in the beginning of the third semester. Assessment will be based on evaluation of report. The project carries two credits that will be included in the third semester marks card.

Tenure: 15<sup>th</sup> April - 31<sup>st</sup> May

Evaluation: 50 marks.

#### 2. Micro Project

A Micro Project has to be undertaken by the students for the Research Methodology subject in the fourth semester. This shall form part of CIA-3. The project requires a micro research involving collection of primary or secondary data, analysis, compilation and presentation of report. Evaluation: Marks shall be awarded based on project report and class presentations.

### 3. Summer Internship:

One key element of the BCom (Honours) programme is Internship. To help the students to face the challenges in this rapidly changing world, internship training is crucial. The purpose of the Internship is to provide students with an authentic learning environment for an integrated and holistic education. The work carried out by the student in the internship should be relevant to the areas of accounting/Finance/investment/ banking /insurance/ auditing & taxation.

### Learning Objectives of Internship

Through the internship, students are expected:

- To gain experiential learning.
- To gain working experience in an actual workplace environment.
- To integrate theory and practice, and to understand limitations of their current knowledge.
- To work in a team and to collaborate with people with diverse background.
- To broaden their social and cultural experience, and to develop their social and cultural values and to prepare for their life-long career

Duration and Time of Internship: 15<sup>th</sup> April - 31<sup>st</sup> May

Marks 50 (presentation and project evaluation); Credits: 02

### Assessment and Evaluation:

1. Each student should undertake an internship study of the organization for a period of six weeks during April & May.
2. This study will help the student to have a clear knowledge of what an organization is & the major factors that lead to structuring of the organization & how good an organization structure will enable in achieving the objectives effectively & efficiently. The study will also reinforce the theoretical knowledge acquired in terms of applications.
3. Faculty mentor will be assigned for each student by the department.
4. The study should cover the following topics :
  - Profile of the organization.
  - Mission, objectives & strategies of the organization.
  - Organization design & structure
  - Policies & procedures followed.
  - Products, competitors.
  - SWOT analysis of the organization.
  - Key result areas of the organization.
  - Sales development.
  - System of accounting followed.
  - Significant factors for success.
  - Performance appraisal system.
  - Financial highlights.
  - Future plans for growth of the organization.
  - Sustainability.
5. Students should interact with the faculty mentor& report the progress made.
6. The Internship report has to be submitted latest by July 1st which will be evaluated.

#### **4. Mandatory Professional Courses**

a. The students who opt for Finance & Investment elective shall be required to register and pursue any one professional programme offered in the Department of Commerce: (i) IOC Certification (level one) offered by the Chartered Institute for Securities & Investment [CISI], UK or (ii) CMA Programme offered by Institute of Management Accountants, IMA, USA. On successfully completing the internal examinations for these courses, students will earn two credits equivalent to one mandatory open elective. Coaching classes will be conducted in Christ University by certified professional trainers.

b. For the students who opt for Banking & Insurance elective, the Licentiate Level papers of the Insurance Institute of India[III] is integrated into the syllabus in the 5 semester. On successful completion of the Christ University semester exams with minimum 50% marks in these subjects, the students are eligible for the Licentiate Certificate from Insurance Institute of India, Mumbai (with full exemption of writing exams for these papers offered by the Institute).

#### **5. MOOC [Massive Open Online Course]**

All the students are required to enroll and complete one MOOC related to their elective, offered by any reputed foreign University during the sixth semester. This shall form part of CIA-3 of the concerned elective paper. Marks shall be awarded based on average score obtained till date of submission of CIA 3 marks.

#### **6. Research Work**

Fifth semester students shall undertake a Research Work in the area of Commerce & Management and submit an Article / Report as a mandatory requirement for the award of the Degree of Bachelor of Commerce (Honours).

The research work shall be undertaken in a team consisting of three students under the guidance of one faculty mentor. The research work shall start from **1 September 2020** and the article / report shall be submitted by **15 February 2021**.

Students have to submit a hard copy of their research work with a Turnitin report indicating similarity. A compendium of the research work of the batch shall be preserved in the department, and may also be released as an E-journal for internal circulation.

The Article / Report will be evaluated for 100 marks based on submission and Viva Voce on individual basis conducted by a panel of judges. The course carries 4 credits that shall be included in the 6<sup>th</sup> semester marks card.

#### **Evaluation Pattern:**

- Research Progress ( 30 marks by guide)
  - ❖ 25 marks for research interaction with guide
  - ❖ 05 marks for attendance
- 30 hrs Individual library reading/reference after regular class hours =20 marks
- Research article/report= 25 marks
- Research viva= 25 marks

**Open Elective Courses Offered to Students of Other Streams by the Department of Commerce**

Sem	Course Code	Course Name	Course Type	No Of Hours
Odd	COO101N	Fundamentals Of Accounting	Generic	45
	COO102N	Brand Management	Generic	45
	COO103N	Creative Advertisement	Skill Enhancement	45(30 Hrs Theory+15 Hrs Practical)
	COO104N	Entrepreneurship Development And Small Business Management	Generic	45
	COO105N	Introduction To Excel For Managers	Skill Enhancement	45
Even	COO201N	E-Commerce	Generic	45
	COO202N	Personal Tax Planning	Generic	45
	COO203N	Digital Marketing	Generic	45
	COO204N	Investments And Trading Strategies	Skill Enhancement	45(30 Hrs Theory+ 15 Hrs Practical)
	COO205N	Business Analytics	Skill Enhancement	45( 30 Hrs Theory+ 15 Hrs Practical)

**EXTERNAL EXPERTS PART OF CURRICULUM DEVELOPMENT**

1. Dr K Nirmala Reddy  
Professor,  
Department of Commerce  
Bangalore University  
Bengaluru

2. CA Narasimhan Elangovan  
GRC Professional,  
Partner KEN & Co.  
Bengaluru

**Special Invitees:**

1. Prof Aloysius Edward J  
Dean of Commerce and Management  
Kristu Jayanti College (Autonomous)  
Hennur Main Road, K. Narayanapura, Kothanur. P.O.,  
Bangalore-560077

2. Mr Suchint Majmudar  
Deloitte  
Bengaluru, India

## **COURSE OUTLINE:**

**Financial Accounting COH131N:** Accounting is referred as the language of business. This course presents the underlying framework and concepts of Financial Accounting in the context of how accounting fits into the overall business environment of contemporary society. This course on Financial Accounting is offered as a compulsory paper in the first semester. Students will learn how accounting is an information development and communication system that supports economic decision-making and provides value to entities and society. As a prerequisite, the students should be having basic knowledge of Accountancy.

**Business Law/COH132N:** The paper deals in detailed knowledge of the major commercial laws of the country. It aims at providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function. As a prerequisite, students should be having a basic knowledge about concepts relating to laws and its amendments.

**Business Environment/COH133N:** This subject of Business Environment focuses on impact of environment on the organizations. The main objective is to familiarize and equip students with techniques of environment analysis as a foundation to corporate strategy. As a prerequisite the students must know the basic factors affecting the business and knowledge about business management.

**Business Economics I/COH134N:** The approach of this paper is to study the behaviour of a Unit and the analysis is generally static and in partial equilibrium with the framework. The modules incorporated in this Paper deal with the nature and scope of economics, the theory of consumer behaviour, analysis of production function and equilibrium of a producer, the price formation in different markets structures and the equilibrium of a firm and industry. As a prerequisite, the students should have basic knowledge about the concepts relating to micro economics.

**Corporate Accounting-I/COH231N:** This course provides comprehensive understanding of corporate accounting practices and presentation of financial statements as per legal requirements in organizations. It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in company final accounts, valuation of shares, holding company accounting etc. As a pre-requisite, students must have basic knowledge about the concepts relating to finance and accounts.

**Corporate Laws/COH232N:** The course covers laws and practices relating to formation of companies, documentation of companies, types of capital, issue of shares, transmission-membership of company, borrowing powers and methods, management of company, statutory meetings, winding up of a company, and introduction to depositories act and other latest amendments in these laws. As a prerequisite, students should have basic knowledge about different organization structures and also the concept of a Joint Stock Company.

**Business Statistics/COH233N:** Business Statistics is the science of collecting, organizing, and summarizing data to provide information, stated in numerical form, for the purpose of making objective business decisions. This course on Business Statistics is offered to the students of first semester. In today's scenario, the issue facing managers is not a shortage of information but how to use the available information to make evidence based decisions. This course prepares students

to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others. As a prerequisite, the students should be having basic knowledge about mathematical discipline that logically should have been acquired by the students earlier in their education.

**Business Economics II/COH234N:** On account of the growing influence and involvement of the State in economic fields, macroeconomics has become a major area of economic analysis in terms of theoretical, empirical as well as policy-making issues. Macroeconomics has an extensive, substantive as well as methodological content. It deals with the functioning of the economy as a whole, including how the economy's total output of goods and services and employment of resources is determined and what causes these totals to fluctuate. The canvass of the study is the whole rather than the part because what is true of parts is not necessarily true of the whole. This course is designed to make an undergraduate student aware of the basic theoretical framework underlying the field of macroeconomics. As a prerequisite, the students should be having basic knowledge about concepts relating to macroeconomics.

**Corporate Accounting II/COH331N:** The paper aims to provide the students' knowledge about corporate accounting in conformity with the provision of companies' Act and latest amendments. It provides an overview of the corporate practices in maintaining the books as per accounting standards especially in case of underwriting, mergers and acquisitions, liquidation etc. As a prerequisite, students should have a basic knowledge about finance and accounts.

**Computer Applications in Business/COH332N:** This course intends to make the students familiar with the essential contrivances for steering business transactions through the various resources of information technology. As a prerequisite, the students should be having a basic knowledge about computers, networks and information technology.

**Cost Accounting/COH333N:** This paper is offered as a core paper in the third semester. It develops and creates cost consciousness among the students and prepares students for careers in the areas of costing. Students will be aware of various aspects of cost, cost classification and also decision making skills in terms of cost benefit and profit. As a prerequisite, students should have a basic knowledge about the concepts relating to cost, costing, and cost accounting.

**Principles and Practice of Management/COH334N:** The knowledge of principles gives managers an indication on how to manage an organization. The principles enable managers to decide what should be done to accomplish given tasks and to handle situations which may arise in management. Students under this course are acquainted with the different principles and functions of management so that they can implement these in their work in future. The objective is to prepare students to choose careers in the management field. It is aimed at equipping the students with the knowledge of different aspects of management including evolution and approaches to management, techniques of efficient planning, organizing, staffing and the upcoming trends followed in the organization with respect to human resource

**Financial Systems and Services/COH335N:** The paper is offered to provide wide knowledge of financial system and services available in India. It also equips students with a sound understanding with regards to the Financial Markets. It helps to learn different financial services

and products. The students will also learn how the financial services firm's works and variety of products and services offered by them.

**Introduction to Public Policy/COH361AN:** Public policies essentially capture the intentions of the government. Without a policy there can be no governance. To govern there must be a set of guidelines. Policies provide those guidelines. Policies enable the public to measure the achievements of the government. If there is a public policy it can be critiqued and government can be pulled up for not implementing its policies. A policy document lists out the intentions or objectives of the government for a particular department. Policies on important subjects like Health, Education Forests and Environment etc. are important areas of study. Policy enunciation should become a major public demand in a democratic society. Public Policy in other words is an action statement of a government.

**Graphic Designing/COH361BN:** Graphic Designing will enable students to develop advertisements, logos and other digital entities for creating brand equity for assortment of products, services and organizations.

**Basics of Law/COH361CN:** The paper deals in detail with the major commercial laws of the country. It aims at providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function. As a prerequisite, students should be having a basic knowledge about concepts relating to laws and its amendments.

**Financial Management/ COH431N:** This paper is offered as a core paper in the fourth semester. It develops an understanding among the students towards corporate financial activities. It helps to study the role and responsibilities of finance manager, finance function, management of finance, accounting and financial information to management for decision making and will cover management of capital, working capital management and dividend policy. As a prerequisite, the students should be having basic knowledge about elementary concepts of finance.

**Principles of Marketing Management/COH432N:** This paper aims to develop conceptual knowledge on the overview of marketing and understanding on Segmentation, Targeting and positioning approach. Importance of branding is to familiarize concepts of developing a brand as these days marketers feel the need to strongly position their brands in the mind of the consumers. The course also aims to provide better understanding on how marketing communication plays an important role in business. Rapid transformation in communication & information technology and need for higher level of customer orientation have made sales and distribution management extremely important which can be understood in par with marketing concept. Using real-world applications in the marketing domain, this course will help the student community to understand the tools and strategies used to make data-driven decisions for smooth marketing function.

**Practices of Banking & Insurance/COH433N:** This course introduces the students to basic Concepts of Banking - its various segments- functioning- activities and regulations. It also introduces the student to the basic principles of insurance- types of insurance and its legal framework in India. Through this course the student gets an understanding of both the sectors and learns to appreciate the importance of these sectors in the growth of the Economy.

**Auditing & Corporate Governance/COH434N:** This course is designed to enable the students to understand the nature and objectives of audit in general as well as audit procedures and techniques practiced today. The specific objective is to impart knowledge about the principles and methods of auditing and their applications in the corporate sector. It also highlights the significance of an Auditor's role and position in a Joint stock company. The central goals of the course are to develop students' skills in understanding the Auditing and Assurance standards.

**Business Mathematics/COH435N:** This course is designed for all business students who opted for BCom Honours programme. This course will help the students in reaching a level of increased competence in business mathematics and expand understanding of the applications of mathematical concepts in business. Emphasis is placed upon learning mathematical concepts through common business problems. As a prerequisite, the students should be having basic knowledge about elementary concepts relating to mathematics.

**Entrepreneurship (CIA Based Examination)/COH412N:** Entrepreneurship is not just about start-ups: it is a topic that is rapidly growing in importance in government policy and in the behavior of established firms. The course provides students with an understanding of the role and personality of the entrepreneur, and a range of skills aimed at successful planning of entrepreneurial ventures. Material covered includes fostering creativity and open-mindedness, knowledge acquisition and management, innovation systems, screening and evaluating new venture concepts, market evaluation and developing a marketing plan, legal Issues Including intellectual property, preparation of venture budgets, and raising finance. The major piece of assessment is the writing of a comprehensive business plan for a new venture.

**Communication in Business/COH461CN:** Business communication aims at improvising the students' overall personality simultaneously helping them in business correspondence. This course is offered in the first semester. The subject will help the students to enhance listening, speaking and writing skills. They will also get acquainted with writing various types and styles of business letters and report writing. They will be given a general idea on group discussions, interviews, drafting CVs and resumes. As a prerequisite, students should have written and spoken communication skills in the English language and should have basic knowledge about different types of correspondences in business.

**Research Methodology/COH531N:** Research Methodology helps the students to accumulate knowledge which are essential for gathering, analyzing and interpretation of the problems confronted by humanity. This paper introduces the nature of Social and Business research, and provides the techniques of research, identification of problem, research design, data collection, sampling, hypothesis, processing, and interpretation of data and preparation of reports. As a prerequisite, students should have a basic knowledge about the concepts relating to research, basic statistics and business.

**Management Accounting/ COH532N:** This paper is offered as a core paper in the fifth semester. It develops an understanding among the students towards corporate financial, investing and working capital activities. Management Accounting is offered as a core paper in the fourth semester. It enables the students to understand analysis and interpretation of financial statements, calculation of ratios and their analysis, preparation of cash flow statements, preparation of marginal cost sheet and also helps the student to prepare management reports for decision making.

**Taxation Laws-I/COH533N:** Taxation Laws is offered as a core paper in the third semester students of BComHonours. The course intends to impart knowledge on direct tax. It provides basic knowledge of concept of income, basis of charge and determination of residential status. It provides thorough knowledge on computation of income five heads of income namely income from salary, income from house property, income from business or profession, income from capital gains and income from other sources. It also provides knowledge of various concepts and their application relating to direct tax laws with a view to integrating the relevance of these laws with tax planning and decisions. As a prerequisite, the students should be having basic knowledge about Taxation system and Tax provisions prevailing in India.

**Risk in Financial Services/COH541AN:** The purpose of the course is to guarantee that students have an expansive comprehension of the general standards of risk in business, the key dangers that emerge inside the financial services industry, the impact of corporate administration, control and codes of conduct, and the methodologies that are regularly used to recognize, reduce and oversee particular parts of risk.

**Financial Services and Alternative Investments /COH542AN:** Recent years have witnessed major developments in the field of finance and investment. Further, the field of finance has witnessed radical developments in the global scale in the form of microcredit, microfinance, financial inclusion, rural fiancé, value chain finance, Islamic finance etc. It is essential to understand such new contemporary developments in finance.

**Strategic Financial Management/COH543AN:** This course will help the students to expand their understanding in applying core financial management concepts and techniques for strategic decision making. It covers basic concepts of finance, risk analysis, investment decision analysis, strategic aspects to - cost management, mergers, acquisitions and corporate restructuring; ethical considerations and the concept, need and implication of corporate governance.

**Principles of Insurance/COH541BN:** This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates is also explained. The relationship between insurers and their customers and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

**Practice of Life Insurance and General Insurance/COH542BN:** To acquaint the candidates with the different aspects of life insurance and general insurance its different applications and its detailed features. It gives the reader an insight into the different types of life insurance plans products, and its variations. The method of premium calculation and bonus, the different types of annuity plans, group insurance plans etc., are explained in a lucid style, for an easy understanding. Topics on Unit-linked policies, nomination and assignments, lapsed and revival of policies, surrender values and foreclosure, as also policy claims have all been brought out very well. General insurance policies, underwriting practices, claims management, accounting, investments and customer service.

**Regulations of Insurance Business/COH543BN:** The course is framed to create an appreciation of the importance of the Regulatory Environment necessary for the orderly and smooth

functioning of the Insurance Business in India .The book puts forth the complex rules and regulations in a simple manner along with learning outcomes.

**Business Analytics/COH631N:** Information has been the crux for business success. The advancement in computing and information technology has created the opportunity for businesses to store, organize and analyze vast amounts of their customer data for decision making. This course provides an introduction to database analytics concepts, methods and tools with concrete examples from industry applications. Students will learn the fundamentals & advancement of data analytics driven strategies in creating an edge in today's competitive business environment. At the same time the course provides an introduction to the relatively more recent advancements in analytical methods on business data acquired through online channels, the new Practice of Web analytics.

**Accounting Standards and Financial Reporting/ COH632N:** This paper enables the students to have a deep understanding to the theoretical framework of Accounting and also helps the students to have an in-depth knowledge of Accounting Standards to be followed while disclosing the books of accounts. It also familiarizes the students with the standards and procedures to be followed while valuing the various items of the Balance sheet. As a prerequisite, students should have a thorough understanding of various accounting concepts.

**Taxation Laws -II/COH633N:** Every assessee whose income crosses the taxable limit has to compulsorily pay taxes. Knowledge about tax planning helps every assessee to plan and reduce the burden of taxes. This course on Tax Planning and Administration is offered as a core paper in the fifth semester. It provides advanced knowledge on assessments of different persons and thorough knowledge on the assessment of income of individuals. The course also includes "Goods and Services Act", which came into force with effect from 1 July 2017 under the principle of One Nation, One Tax and One Market. It provides an overview of structure of GST Act, procedure for registration, procedure to claim ITC, reverse charge mechanism, payment of GST.

**International Finance/COH641AN:** This course seeks to provide an understanding of finance in an international setting. This course will explore the characteristics of international finance and evaluate the associated risks and benefits involved in operating globally. The course will emphasize on international currency issues when operating across national boundaries and the recent developments in international financing. The course aims at developing effective strategies for international financing and investment.

**Financial Securities and Derivatives/COH642AN:** This course presents and analyzes derivatives, such as forwards, futures, and options. These instruments have become extremely popular investment tools over the past several decades, as they allow one to tailor the amount and kind of risk one takes, be it risk associated with changes in interest rates, exchange rates, stock prices, commodity prices, inflation, weather, etc. They are used by institutions as well as investors, sometimes to hedge (reduce) unwanted risks, sometimes to take on additional risk motivated by views regarding future market movements. The course defines the main kind of derivatives, shows how they are used to achieve various hedging and speculating objectives, introduces a framework for pricing derivatives, and studies several applications of derivative-pricing techniques outside derivative markets.

### **Investment Analysis and Portfolio Management/COH643AN**

This paper is offered as a finance elective in the sixth semester. It is tailored to strengthen the business acumen of the students in the areas of finance and investment. Students opting for this elective specialize in the various aspects of investments. Various investment schemes, investment process, return and risk associated with investment, valuation of different securities, security analysis fundamental, derivatives markets and portfolio management strategies etc. As a prerequisite, the students should have basic knowledge about the concepts relating to Investment Management, various avenues and tax planning methods.

**Banking Law and Operations/COH641BN:** Banking Institutions have become important players in the present day economy. They play pivotal role in the growth of trade, commerce and industry. Several policy initiatives and legislative amendments have changed the role of Banks from being mere economic institutions into agents of social change. Appreciating the importance, the Government has enacted several enactments to direct, regulate and control the banks and banking operations, through Reserve Bank of India and Ministry of Finance. The course is designed to primarily acquaint the students with operational parameters of banking law and to teach the general principles of banking law and to develop appreciative faculties of the students in statutory as well case law in this area.

**Banking and Insurance Company Accounts/COH642BN:** The paper is offered to provide full knowledge of Banking and Insurance Company Accounts. It helps to learn accounting treatment for Banking Company, Interest on doubtful debts, and Rebate on bills discounted, NPA calculation, and Income recognition under NPA etc. Insurance Company Accounts relating to Life Insurance and General (Fire, Accident and Marine) will be the focus point of this paper.

**International Banking/COH643BN:** This course provides students with an understanding of the nature of international banking and the major cultural, economic, social and legal environments in which international banks operate. The course begins with an overview of the historical framework of international banking, followed by the structure and functions of Foreign Banking systems and the role of international investment banking. The framework, on which the Foreign Trade and Foreign Exchange market works, has been highlighted. The importance and working of financial institutions has also been included for developing critical thinking.

## **Semester I:**

**Course: Financial Accounting**

**Course Code: COH131N**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

### **Course Description:**

Accounting is referred as the language of business. This course presents the underlying framework and concepts of Financial Accounting in the context of how accounting fits into the overall business environment of contemporary society. This course on Financial Accounting is offered as a compulsory paper in the first semester. Students will learn how accounting is an

information development and communication system that supports economic decision-making and provides value to entities and society. As a prerequisite, the students should be having basic knowledge of Accountancy.

**Course Objective:**

- To equip the students with the knowledge of different aspects of accounting including valuation of stock in case of fire.
- To acquaint the students with accounting for Hire Purchase and Installment Systems.
- To develop understanding of students in allocation of common expenses and incomes, preparation of final accounts of branches.
- To familiarize them with the treatment in case of sale of Partnerships.
- To develop accounting knowledge relating to Royalty accounts.
- To accustom them with the conversion of single entry to double entry system of maintenance of accounts.

**Learning Outcome:**

After completion of this course, students will be able to:

- Understand the process of valuation of loss of stock in the event of fire and calculate loss of stock in case of firebreak out in the business premises.
- Solve and prepare books of accounts for special transactions like Hire purchase and Installment purchase.
- Prepare accounts for the businesses with different branches.
- Understand the accounting impact of conversion of partnership firms to limited Companies.
- Create books as per double entry system, when information based on single entry system is provided.

**Unit 1: Insurance Claim**

**Hours: 10**

**Level of Knowledge: Conceptual and Working**

Introduction – Need – loss of stock policy – preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire – calculation of GP Ratio when GP Ratio is not given – Treatment of Average Clause, Treatment of Abnormal items.

**Unit 2: Accounting for Hire Purchase and Installment Systems**

**Hours: 10**

**Level of Knowledge: Conceptual and Working**

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

Installment system- Meaning - Difference between hire purchase and installment system (Theory only)

**Unit 3:Accounting for Inland Branches****Hours: 14****Level of Knowledge: Conceptual and Working**

Concept of dependent branches, Accounting aspects, Debtors system. Independent branches: Concept- Accounting treatment: important adjustment entries.

**Unit 4: Sale of the Partnership Firm****Hours: 16****Level of Knowledge: Conceptual and Working**

Sale to a limited company - Introduction - need for conversion - meaning of purchase consideration - methods of calculating purchase consideration - net payment method - net asset method - passing of journal entries and preparation of ledger accounts in the books of vendor - treatment of certain items - dissolution expenses - unrecorded assets and liabilities - assets and liabilities not taken over by the purchasing company - contingent liabilities - non-assumption of trade liabilities- in the books of purchasing company - passing of incorporation entries - treatment of security premium - fresh issue of shares and debentures to meet working capital - preparation of balance sheet as per 'Companies Act'.

**Unit 5: Conversion of Single Entry to Double Entry System of Book-keeping****Level of Knowledge: Conceptual and Working****Hours: 10**

Converting single entry into double entry system - steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc - preparation of final accounts

**Skill development**

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- List of procedure for filing a fire insurance claim.
- Collection and recording of Hire Purchase Agreement.
- Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System
- Collection of transactions relating to any branch and prepare a branch account.
- List of procedures to be followed in case of conversion of Partnership to Limited Company

**Essential Reading:**

1. Jain &Narang, (2016). *Financial Accounting*. Mumbai: Kalyani.
2. Gupta, R.L., &Radhaswamy, M., (2016) *Financial Accounting* (18ed.). New Delhi: Sultan Chand & Sons.

**Recommended Reading**

1. Maheswari S. N. &Maheswari S. K. (2017). *Advanced accountancy*. New Delhi: Vikas
2. Shukla M. C. &Grewall T. S. (2017). *Advanced accountancy* (15 Ed.). New Delhi: S. Chand

**Course: Business Law**

**Course Code: COH132N**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

**Course Description:**

The paper deals in detailed knowledge of the major commercial laws of the country. It aims at providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function. As a prerequisite, students should be having a basic knowledge about concepts relating to laws and its amendments.

**Course Objective:**

- To help students understand the concept of agreement and contract as contained in Indian Contract Act 1872 and its different aspects like essential elements of valid contract, different types of contract and breach of contract and its remedies.
- To make students aware of specific contract such as contract of indemnity, guarantee, bailment and contract of agency.
- To familiarise the students about certain concept of Sale of Goods Act 1930 such as sale and agreement to sell, conditions and warranties and unpaid seller.
- To help the students understand the different provisions of The Partnership Act, 1932 and The Limited Liability Partnership Act, 2008
- To teach the different aspects of Consumer Protection Act 1986 such as unfair trade practices and restrictive trade practices.

**Learning Outcome:**

- Differentiate between agreement and contract and to explain different types of contract.
- Explain the features, modes of creation and rights and duties of parties in case of contract of indemnity, guarantee, bailment and agency.
- Compare sale and agreement to sell and explain conditions and warranties.
- Discuss the concept of LLP and to compare it with partnership and company.
- Describe the procedure to be followed in filing complaints for different customer grievances under different levels of customer redressal agencies.

**Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract      Hours: 24**

**Level of Knowledge: Conceptual**

a) Contract - meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract - modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi - contracts

**Unit 2: The Indian Contract Act, 1872: Specific Contract**

**Hours: 12**

**Level of Knowledge: Conceptual**

a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency

**Unit 3: The Sale of Goods Act, 1930****Hours: 12****Level of Knowledge: Conceptual**

a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Un-paid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit 4: Consumer Protection Act 1986****Hours: 12****Level of Knowledge: Conceptual**

Objects of the act, rights of consumer, definition – appropriate laboratory, consumer, complainant and complainant, consumer dispute, defect, deficiency, service and restrictive trade practice/unfair trade practice, consumer protection councils – central consumer protection council, state consumer protection council. Consumer grievance redressed machinery – national commission (functions/jurisdiction/powers/relief that can be granted under the act)

**Essential Reading:**

N D Kapoor, *Elements of Mercantile Law*(2013). New Delhi: Sultan Chand & Sons Publication

**Recommended Reading**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*(2010). New Delhi: Vikas Publishing House
2. Avtar Singh, *Business Law*(2011). Lucknow: Eastern Book Company
3. SN Maheshwari and SK Maheshwari. *Business Law*(2010): National Publishing House: New Delhi.
4. P C Tulsian and Bharat Tulsian. *Business Law*(2010). McGraw Hill Education
5. Sharma, J.P. and Sunaina Kanojia, *Business Laws*(2010). New Delhi: Ane Books Pvt. Ltd.,

**Course: Business Environment****Course Code: COH133N****Total Credits: 04    Total Hours: 60****Course Type: Core****Course Description:**

This course provides the knowledge base for understanding and analyzing the impact of external and internal environment on business organisation. The main objective of the course is to impart students with the knowledge on the concepts and elements under Economical, Legal, Natural, Technological, Political, Socio-Cultural and Global Environment. The Course also provides thorough knowledge to students about the different policies and regulations being followed in India and also about the techniques of environment analysis as a foundation to corporate strategy, and as a prerequisite the students must know the basic environmental factors affecting the business and knowledge about business management. This course will also provide real life case studies or incident to students to understand and develop problem solving skill and technique to overcome the issues.

**Course Objectives:**

- To provide domain expertise and a comprehensive understanding to students on all aspects relating to business and factors affecting business (PESTLE).
- To make students understand about the different policies and company regulations.
- To acquaint students with analytical and critical thinking skills by teaching the techniques of environment scanning, business analysis and corporate strategies.
- To help students understand about the global and local business cultural environment and provide corporate awareness about social responsibility, ethics and governance.
- To develop problem solving and practical thinking skills by discussing various case studies related to factual business environment situation and to apply the knowledge in finding solutions for the same.

**Course Learning Outcomes:**

- Describe the nature and scope of business.
- Explain the process of environmental scanning and analysis.
- Analyze the impact of technology on society, economy, and on an individual plant.
- Understand the Indian industrial policies and regulations
- Describe the interface between socio-culture and business organisation.
- Explain how organisation implements social responsibility actions and adopt to corporate governance.

**Unit 1: Conceptual Framework of Business Environment****Hours: 14****Level of Knowledge: Basic and Conceptual**

Concept, Significance, and Nature of Business Environment – Internal, External, Micro and Macro; Environmental Analysis-Concept, Process, Limitation, Techniques of environmental analysis and Strategic Management (VRIO framework, Porter’s five force model, Need Gap analysis, SWOT Analysis, QUEST, Blue ocean Strategy and PESTLE); Demographic dividend, Happiness index.

**Unit 2: Economic Environment and Legal Environment****Hours: 14****Level of Knowledge: Basic and Conceptual**

**Economic Environment:** Concept of Economic system, Objectives, Industrial policy 1991 (Industrial Licensing, Foreign Investment, Foreign Technology Agreements, Public Sector Policy and MRTP Act); NITI Aayog, Functions and initiative; Effect of recession on Business and remedies.

**Legal Environment:** Company regulatory legislation in India, Competition Act and its salient features, FEMA, Monetary policy, Fiscal policy and Latest EXIM policy.

**Unit 3: Natural Environment and Technological Environment****Hours: 12****Level of Knowledge: Basic and Conceptual**

**Natural Environment:** Meaning and significance, Natural environmental factors affecting business, The Environment Protection Act 1986; Paris Climate Agreement.

**Technological Environment:** Innovation, Technological leadership and followership, Sources of technological dynamics, Technology and competitive advantage, Transfer of technology and its problems, Management of technology, Impact of technology on business and society (Artificial Intelligence and Augmented Reality)

**Unit 4: Political Environment and Socio-Cultural Environment****Hours: 14****Level of Knowledge: Basic and Conceptual**

**Political Environment:** Three political institutions: Legislature, Executive and Judiciary, Brief note on Fundamental rights and Duties, Rationale and extent of state intervention, Role of Government – Regulatory, Promotional and Entrepreneurial, Government's responsibility to business, Business's responsibility to Government; Brief overview about Make in India.

**Socio-Cultural Environment:** Corporate Social responsibility of business- Business Ethics and Corporate Governance, Social audit, impact of culture on business- Cross-Cultural Business Environment.

**Unit 5: Global Environment****Hours: 06****Level of Knowledge: Basic and Conceptual**

Foreign Collaborations and Indian Business, Benefits and problems from MNCs, New Foreign Direct Investment policy of India; World Trade Organisation- objectives and principles, implications for India; Trading Blocks-Meaning and types.

**Essential Reading:**

1. K. Ashwathappa, *Essentials of Business Environment*, Bangalore: Himalaya publications. DOI: [www.himpub.com](http://www.himpub.com) (Latest Edition)

**Recommended Reading:**

1. Francis Cherunilam, *Business Environment*, Mumbai: Himalaya publishing house. (Latest Edition)
2. S.K. Mishra, *Economic Environment*, Delhi: Himalaya publishing house. (Latest Edition)
3. K Chidambaram, *Business Environment*, Vikas Publications. (Latest Edition)

**Course: Business Economics I****Code: COH134****Total Credits: 04****Hours: 60****Course Type: Core****Course Description**

The approach of this paper is to study the behaviour of a Unit and the analysis is generally static and in partial equilibrium with the framework. The modules incorporated in this Paper deal with the nature and scope of economics, the theory of consumer behavior, analysis of production function and equilibrium of a producer, the price formation in different markets structures and the equilibrium of a firm and industry. As a prerequisite, the students should have basic knowledge about the concepts relating to micro economics.

**Course Objective:**

The objective of this paper is to make the students understand the behavior of an economic agent, namely, a consumer, a producer, a factor owner and the price fluctuation in a market.

**Course Learning Outcome**

- To make students aware of the basic economic concepts and theories of economics.
- Develop the conceptual foundations and analytical methods used in micro economics;

- Familiarize the students with the basics of consumer behavior, behavior of firms and market equilibrium;
- To develop among students the ability to understand and appreciate the economic theories and their application in real economic life.

**Unit1: Basic Concepts**

**Hours: 10**

**Level of Knowledge: Conceptual**

Ten principles of economics: How people make decisions, how people interact and how the economy as a whole works- Role of observations and theory in economics- Role of assumptions- Role of Economic models- Wants and resources; Problem of choice, Production Possibility Frontier; Opportunity cost; Basic economic problems common to all economies.

**Unit2: The Market Forces of Demand and supply**

**Hours: 11**

**Level of Knowledge: Conceptual**

Law of demand, Reasons for the downward slope of the demand curve. Exceptions to the law; Changes in demand; Elasticity of Demand- Degrees of price elasticity with diagrams; Factors determining price elasticity, methods of measurement. Income elasticity demand; Cross elasticity demand; Demand forecasting- Methods; Laws of supply, Changes in supply- Consumers, Producers and the Efficiency of the Markets: Consumer's surplus (Marshall), Producer surplus and Market efficiency- Externalities and Market inefficiency- Public goods and common resources.

**Unit 3: Theory of Consumer Choice and New Frontiers in Microeconomics**

**Hours:12**

**Level of Knowledge: Conceptual**

Cardinal utility analysis; Law of diminishing marginal utility; Consumer's surplus (Marshall), Ordinal utility analysis. Indifference curves- Properties, consumer's equilibrium, Price effect, Income effect and substitution effect.

**Unit4: Theory of Production and Cost**

**Hours: 12**

**Level of Knowledge: Conceptual**

Production function; Law of variable proportions; Laws of returns, Economies of scale; Producer's Equilibrium with the help of iso-quants and iso-cost lines. Cost function- Important cost concepts. Short run and long run cost analysis (traditional theory) Modern theory of cost- Long run and short run. Revenue analysis. AR and MR.

**Unit5: Product Pricing and Factor Pricing**

**Hours: 15**

**Level of Knowledge: Conceptual**

Market structure- Perfect competition, Price and output determination- Role of time element in market price determination. Monopoly- Price output determination, Price discrimination Monopolistic Competition. Price and Output determination. Selling costs. Product differentiation- oligopoly; Price determination (collusive pricing, price leadership).

**Essential Reading:**

1. N. Gregory Mankiw (2012). *Principles of Microeconomics* (4 ed). Cengage Learning India.

**Recommended Reading:**

1. Lipsey, R.G. and K.A. Chrystal (2011). *Principles of Economics* (IX ed.). Oxford University Press: Oxford
2. Ramsfield, E. (2012). *Micro Economics* (IX ed.). New York: W.W Norton and company.
3. Ray, N.C. (2014). *An introduction to Microeconomics*, Macmillan Company of India Ltd: New Delhi
4. Samuelson, PA and W.D. Hague (2012). *A textbook of Economic Theory*. ELBS Longman group: London.

## Semester II:

**Course: Corporate Accounting-I**

**Course Code: COH231N**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

### Course Description:

This course provides comprehensive understanding of corporate accounting practices and presentation of financial statements as per legal requirements in organizations. It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in company final accounts, valuation of shares, holding company accounting etc. As a pre-requisite, students must have basic knowledge about the concepts relating to finance and accounts.

### Course Objective:

- To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.
- To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.
- To know how the companies issue shares and debentures. To acquaint students with the legal formats and procedures pertaining to buyback and redemptions of preference shares and debentures.
- To know how banking companies and non-banking companies differs in their preparation of financial statements.
- To familiarize the students about the procedure of revaluation of assets and liabilities by the subsidiary companies.
- To develop the skill of students for valuation of goodwill and shares of the companies.
- To develop the skill of preparation of consolidated balance sheet of holding company and its subsidiary company.

### Learning Outcome

- Students will be able to pass journal entries and amend the balance sheet for alteration of share capital, Issue of bonus shares and buy back of shares
- Students will be able to pass journal entries and prepare ledger accounts for the redemption of debentures and preference shareholders
- Students will be able to prepare income statement and balance sheet of a company according the schedule III of companies Act 2013

- Students will be able to value shares and goodwill of a company.
- Students will be able to prepare consolidated balance sheet of holding company.

**Unit1: Final Accounts**

**Hours: 16**

**Level of Knowledge: Conceptual and working**

Framework for preparation and presentation of Financial Statements – Compliance with Accounting standards- Form and contents of Statement of Profit or Loss and Balance Sheet as per SCHEDULE III (Division ii) – General Instructions for preparation of Statement of Profit and Loss and Balance Sheet – Disposal of company profits – dividend tax deducted at source -Declaration of dividends out of reserves-Transfer to Reserves etc., excluding calculation of managerial remuneration.

**Unit 2: Accounting for Alteration of Share Capital**

**Hours: 08**

**Level of Knowledge: Conceptual and working**

Meaning of Alteration of share capital – Accounting treatment- Bonus shares-Characteristic of Bonus shares- circumstances for issue of bonus shares-SEBI guidelines for issue of bonus shares- Accounting Treatment for Bonus shares-Buy-back of shares- advantages-Accounting entries in buy-back of shares - equity shares with differential rights, employee stock option(theory only).

**Unit3: Accounting for Redemption of Debentures**

**Hours: 10**

**Level of Knowledge: Conceptual and working**

Meaning of debentures – Types of debentures - Redemption of debentures- Methods of redemption – problems on conversion method -problems on buying own debentures from open market (including ex-interest and cum interest quotations) – problems on redemption using sinking fund method

**Unit4: Valuation of Goodwill and Valuation of Shares**

**Hours: 13**

**Level of Knowledge: Conceptual and working**

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

**Unit5: Accounts of Holding Companies/Parent Companies**

**Hours: 13**

**Level of Knowledge: Conceptual and working**

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

**Skill Development**

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.

- Collection of latest final accounts of a company and find out the intrinsic value of shares.
- Collect the annual reports of company and calculate the value of goodwill under different methods.

**Essential Reading:**

Jain, S.P. and K.L. Narang. *Corporate Accounting*(2017). New Delhi: Kalyani Publishers.

**Recommended Reading**

1. Anil Kumar, Rajesh Kumar (2017).*Corporate Accounting*. Mumbai: Himalayan Publishing House /Student Edition,
2. M.C. Shukla, T.S. Grewal & S.C. Gupta (2017).*Advanced Accountancy*. New Delhi:S. Chand & Company Ltd.
3. R.L. Gupta & M. Radhaswamy(2017). *Advanced Accountancy*. New Delhi:Sultan Chand & Sons.
4. Dr. Maheshwari S.N & Dr. Maheshwari S.K (2017). *Advanced Accountancy Vol.1, Vol.-2*. New Delhi: Vikas Publishing House Pvt. Ltd
5. Mukerjee&Hanif, *Modern Accountancy* (2017).New Delhi: Tata McGraw Hill.
6. S.K. Paul, *Accountancy*, (2017). New Delhi: New Central Book Agency (P) Ltd.

**Course: Corporate Laws**

**Course Code: COH232N**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

**Course Description:**

The course covers various aspects of The Companies Act, 2013 relating to formation of companies, documentation of companies, types of capital, issue of shares, transfer and transmission of shares, management of company, statutory meetings and provision relating to meetings, winding up of a company and other latest amendments of the Act. As a prerequisite, students should have basic knowledge about different organization structures and also the concept of a Company (Public and Private).

**Course Learning Objective:**

The objective of the course is to impart students the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013there under including case laws.

**Course Learning Outcome:**

- Demonstrate comprehensive and understanding of those areas of the concept of the Companies (Private and Public) and its inherent characteristics that makes it different from other forms of organizations.
- Demonstrate comprehensive knowledge and understanding of the origin and history about the concept of the Companies.
- Discuss the various legal and regulatory rules about the genesis of a company, shareholders, directors, documents etc.

- Discuss and apply the law governing various role played by different people like Promoters, Directors, Key Managerial Personnel (KMP's) and Company Secretaries in the successful functioning of a Company
- Discuss and explain the regulatory framework, mechanisms and laws relating to Meetings.
- Discuss and apply the law governing corporate rescue and winding-up

### **Unit 1: Introduction**

**Hours: 15**

#### **Level of Knowledge: Conceptual**

Company and its Characteristics; types of companies including one-person company, small company and dormant company; association not for profit; illegal association and Limited Liability Partnership (LLP); formation of company and LLP, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts].

### **Unit 2: Documents**

**Hours: 15**

#### **Level of Knowledge: Conceptual**

Memorandum of association and its contents; Articles of association and its contents; prospectus and its types; Misstatement in prospectus; Types of issue of shares for Public and Private companies, allotment and forfeiture of share, Transfer and Transmission of shares; Member and their rights; Doctrine of constructive notice and indoor management.

### **Unit 3: Management**

**Hours: 16**

#### **Level of Knowledge: Conceptual**

**Management:** Director and its Classification including Women directors, Independent director, Small shareholder's director; Disqualifications, Director Identification Number (DIN); Their appointment; Legal positions, powers and duties; removal of directors; Key Managerial Personnel.

**Meetings:** Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, Quorum, Agenda, proxy forms, Minutes book and Voting Methods including postal ballot, Circular Resolution, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee, Grievance Redressal Committee.

### **Unit 4: Dividends, Secretarial Audit and Reports**

**Hours: 07**

#### **Level of Knowledge: Conceptual**

**Dividends, Accounts, Audit:** Provisions relating to payment of Dividend, Provisions relating to Books of Account, IEPF with relation to Dividends; Secretarial Audit and report; Board's Report.

### **Unit 5: Winding Up**

**Hours: 07**

#### **Level of Knowledge: Conceptual**

Concept and modes of Winding Up.

**Insider Trading, Whistle Blowing:** Insider Trading; meaning & legal provisions; Whistle blowing: Concept and Mechanism- Insolvency code.

**Essential Reading:**

1. Kapoor, N.D. (2012). *Company Law & Secretarial Practice* (13th ed.). New Delhi: Sultan Chand & Sons

**Recommended Reading:**

1. Company Law Study Material – *Institute of Company Secretaries of India*
2. MC Kuchhal.(2013) *Modern Indian Company Law*. Delhi:ShriMahavir Book Depot (Publishers)
3. GK Kapoor and Sanjay Dhamija. (2014) *Company Law*. Delhi. Bharat Law House
4. Anil Kumar. (2013) *CorporateLaw*.Delhi: Indian Book House
5. ReenaChadha and SumantChadha (2014).*CorporateLaws*.Delhi: Scholar Tech Press
6. Avtar Singh.(2014) *Introduction to Company Law*.Eastern Book Company

**Course: Business Statistics****Course Code: COH233N****Total Credits: 04****Total Hours: 60****Course Type: Core****Course Description:**

Business Statistics is the science of collecting, organizing, and summarizing data to provide information, stated in numerical form, for the purpose of making objective business decisions. This course on Business Statistics is offered to the students of first semester. In today's scenario, the issue facing managers is not a shortage of information but how to use the available information to make evidence based decisions. This course prepares students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others. As a prerequisite, the students should be having basic knowledge about mathematical discipline that logically should have been acquired by the students earlier in their education.

**Course Objectives:**

The aim of this paper is to make the students gain knowledge on the concepts of statistics, various data collection methods, averages, dispersion, correlation and regression, and time Series and also introduces to student inferential statistics to enable them use these tools in the research work.

**Course Learning Outcome**

- To enable students acquire data collection, presentation, analysis and interpretation skills so as to make informed decisions
- To develop the ability to use the statistical tools to perform analysis of data through common description measures.
- To introduce students to techniques used to uncover relationships between variables and to produce forecasts of the future values of strategic variables.

**Unit1: Introduction to Statistics****Hours: 05****Level of knowledge: Conceptual**

Meaning, Definition, Features, Importance and limitations of statistics. Meaning and difference between primary and secondary data, data collection methods. Classification and tabulation of data (problems).

**Unit2: Measures of Central Tendency****Hours: 12****Level of knowledge: Analytical**

Meaning, measures of Central Tendency- Arithmetic Mean, median, mode, geometric mean and harmonic mean(only theory),and partition values- quartiles, deciles, percentiles.

**Unit 3: Measures of Dispersion and Skewness****Hours: 12****Level of knowledge: Analytical**

Meaning, Definitions, Properties of dispersion - Range, Quartile Deviation, Mean Deviation from Mean and Median, Standard Deviation and coefficient of variation. Skewness-meaning, difference between dispersion and skewness, Karl Pearson's and Bowley's measures of skewness.

**Unit4: Correlation and Regression****Hours: 11****Level of knowledge: Analytical**

Meaning, Definition and Use of Correlation, Scatter diagram, Types of correlation - Karl Pearson's correlation coefficient, Spearman's Rank correlation, Probable Error. Regression-Meaning and utility of Regression analysis, Comparison between Correlation and Regression, regression lines -X on Y, Y on X, Regression Equations and Regression Co-efficients.

**Unit 5: Time Series****Hours: 08****Level of knowledge: Analytical**

Meaning, Components of time series, Calculation of Secular Trend-Moving Average method (2, 3, 4 & 5 years) and method of Least Squares.

**Unit 6: Introduction to Inferential statistics****Hours:12**

Introduction to testing of Hypothesis: Procedure for testing hypothesis - Setting of Hypothesis - Null and alternative hypotheses, - Computation of Test statistics, - Types of errors in hypothesis testing - Level of significance, - Critical region and value - Decision making. Test of significance for Large and small sample tests, Z and t tests for mean and proportion, one way ANOVA, (Excel) Chi-square test for goodness of fit and independence of attributes. Simple problems only.

**Essential Reading:**

1. C.M.Chikkodi,&Satyaprasad, B. (2014). *Business statistics*. Mumbai: Himalaya Publishing House.
2. P.N Arora (2009) S. Chand Publications. .

**Recommended Reading:**

1. Aggarwal, S., & Bhardwaj, S. (2014). *Business Statistics*. Ludhiana: Kalyani.
2. Wilson, M. (2014).*Business Statistics*. Mumbai: Himalaya publishing house.
3. Levin, R. I., & Rubin, D. S. (2014). *Statistics for management*. Delhi: Pearson.
4. Gupta, S.C., & Gupta, I. (2014). *Business Statistics*. Mumbai: Himalaya publishing house.

**Course: Business Economics II**  
**Code: COH234**  
**Course Type: Core**

**Total Credits: 04**

**Total Hours: 60**

### **Course Description**

On account of the growing influence and involvement of the State in economic fields, macroeconomics has become a major area of economic analysis in terms of theoretical, empirical as well as policy-making issues. Macroeconomics has an extensive, substantive as well as methodological content. It deals with the functioning of the economy as a whole, including how the economy's total output of goods and services and employment of resources is determined and what causes these totals to fluctuate. The canvass of the study is the whole rather than the part because what is true of parts is not necessarily true of the whole. This course is designed to make an undergraduate student aware of the basic theoretical framework underlying the field of macroeconomics. As a prerequisite, the students should be having basic knowledge about concepts relating to macroeconomics.

### **Course Objective:**

The objective of this course is to impart knowledge on the macro economics aspects, challenges and policy management. It also impart the ability the objective reasoning on the macro economic issues.

### **Course Learning Outcome**

- To provide a systematic introduction to mainstream approaches to the study of macroeconomics.
- To stimulate awareness on macroeconomic challenges and policy management in progressive nations.
- To develop the ability for objective reasoning about macroeconomic issues.

### **Unit1: Measuring a Nation's Income and Cost of living**

**Hours: 12**

#### **Level of Knowledge: Conceptual**

Economy's Income and Expenditure, Measurement of GDP, Components of GDP, Real versus Nominal GDP- The GDP Deflator-The Consumer Price Index- Calculation of CPI- GDP deflator versus the CPI- Correcting economic variables for the effects of inflation- Real and Nominal Interest rates; The limitations of using national income statistics

### **Unit2: Goods and Money Market**

**Hours: 12**

#### **Level of Knowledge: Conceptual**

Saving and Investment in the National Income Accounts- The Market for Loan able Funds; Policy changes and impact on the market for Loanable funds- Meaning and Functions of Money- Banks and Money Supply; Money creation with 100 percent reserve banking and Fractional reserve banking- Central Bank tools of Monetary Control- Classical theory of Inflation- Classical Dichotomy and Monetary Neutrality- Velocity and Quantity equation- Fisher Effect- Costs of Inflation.

### **Unit 3: Aggregate Demand, Aggregate Supply & Influence of Monetary and Fiscal Policy on Aggregate Demand**

**Hours: 16**

**Level of Knowledge: Conceptual**

Three Key Facts about Economic Fluctuations, Short run Economic Fluctuations, Aggregate Demand Curve, Aggregate Supply Curve, Two Causes of Economic Fluctuations, Monetary Policy influence on Aggregate Demand- The Theory of Liquidity Preference- Fiscal Policy influence on Aggregate Demand- The Multiplier Effect- Crowding out effect- Stabilization Policy; Active Versus Automatic Stabilizers

**Unit 4: Short Run Trade-off between Inflation and Unemployment****Hours: 10****Level of Knowledge: Conceptual**

The Philips Curve, Shifts in Philips Curve: The Role of Expectations, Shifts in Philips Curve and the Role of Supply Shocks, The Cost of Reducing Inflation- Rational Expectations and the possibility of costless disinflation

**Unit- 5 Six Debates over Macroeconomic Policy****Hours: 10****Level of Knowledge: Conceptual**

Monetary and Fiscal Policy – Pros and Cons, Handling Recession: higher spending vs. tax cuts, Monetary Policy: rule vs. discretion, Central Bank: zero inflation, Balanced Budget Debate, Tax Law Reformation for Savings: debate.

**Essential Reading:**

N. Gregory Mankiw (2012). *Principles of Macroeconomics* (6<sup>th</sup>ed). Cengage Learning India.

**Recommended Reading:**

1. Lipsey, R.G. and K.A. Chrystal (2011). *Principles of Economics* (IX ed.). Oxford University Press: Oxford
2. Ramsfield, E. (2012). *Micro Economics* (IX ed.). New York: W.W Norton and company.
3. Ray, N.C. (2014). *An introduction to Microeconomics*, Macmillan Company of India Ltd: New Delhi
4. Samuelson, PA and W.D. Hague (2012). *A textbook of Economic Theory*. ELBS Longman group: London.

**Semester III:****Course: Corporate Accounting II****Course Code: COH331 N****Total Credits: 04****Total Hours: 60****Course Type: Core****Course Description:**

The paper aims to provide the students' knowledge about corporate accounting in conformity with the provision of companies' Act and latest amendments. It provides an overview of the corporate practices in maintaining the books as per accounting standards especially in case of underwriting, mergers and acquisitions, liquidation etc. As a prerequisite, students should have a basic knowledge about finance and accounts.

**Course Objectives:** The aim of the course is to make the students understand the underwriting of shares, profit prior to incorporation, internal reconstruction, liquidation of companies, and to understand the recent trends in accounting.

**Course Learning Outcomes**

- Students will be able to calculate underwriters' liability and be able to pass journal entries in the books of the company.
- Students will be able to prepare a statement to calculate profit prior to incorporation of a company.
- Students will be able to pass journal entries and prepare amended balance sheet after internal reconstruction of a company.
- Students will be able to prepare liquidators' final statement of account according to Companies Act 2013
- Students will be able to close the books of accounts of transferor company and be able to prepare the balance sheet of the transferee company according to INDAS103
- Students will be able to recall the concepts of the recent trends in Accounting such as Human resource accounting, Forensic accounting, social responsibility accounting etc.

**Unit 1: Underwriting of Shares and Debentures**

**Hours: 08**

**Level of Knowledge - Conceptual**

Introduction- Meaning of underwriting- Underwriting commission- Types of underwriting- Marked and Unmarked applications- Journal entries in the books of the company and underwriters- Calculation of underwriters liability.

**Unit 2: Profit Prior to Incorporation**

**Hours: 08**

**Level of Knowledge - Conceptual**

Meaning - Calculation of Profit with the help of Time - Sales - Weighted Ratio's - Ascertainment of Profit or Loss Prior to incorporation; Problems relating to Profit and Loss statements and Statement of Balance Sheet based on sales ratios, time ratios and weighted ratios.

**Unit 3: Internal Reconstruction**

**Hours: 08**

**Level of Knowledge - Conceptual**

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

**Unit 4: Liquidation of Companies**

**Hours: 12**

**Level of Knowledge - Conceptual**

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

**Unit 5: Accounting for Business Combinations****Hours: 16****Level of Knowledge - Conceptual**

Introduction - Definitions - Business Combinations - Accounting procedure as per IndAS 103, Purchase consideration - Accounting Entries in the Books of the Acquirer and acquiree company Reconstruction - Accounting Entries in the Books of the Transferor and Transferee company - Disclosure in Financial Statements.

**Unit 6: Recent Trends in Accounting****Hours: 08****Level of knowledge: Conceptual and Working****a. Human Resource Accounting:**

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

**b. Social Responsibility Accounting:**

Social Responsibility of Business - Meaning of social accounting - Approaches to social accounting - Measurement of Social Cost benefit (only theory).

**c. Introduction to forensic accounting**

Introduction - Meaning - Objectives - advantages and limitations - Methods and techniques (only theory)

**d. Inflation Accounting (Accounting for price level changes)**

Introduction to inflation accounting- meaning- limitation of historical accounting - objective - advantages and limitations - methods of inflation accounting (only theory).

**Skill Development**

- Calculation of Purchase consideration with imaginary figures.
- Analyze any 5 cases of business combination of Joint Stock Companies.
- List out legal provisions in respect of internal reconstruction.
- List out the companies adopted Human Resource Accounting and the valuation methods followed.

**Essential Reading:**

1. Jain S.P. & Narang K.L (2017). *Corporate Accounting*. New Delhi: Kalyani Publishers, REP/Edition

**Recommended Reading:**

1. Anil Kumar, Rajesh Kumar (2017). *Corporate Accounting* (5<sup>th</sup> ed). Mumbai: Himalayan Publishing House /Student Edition,
2. M.C. Shukla, T.S. Grewal & S.C. Gupta (2017). *Advanced Accountancy* (13<sup>th</sup> ed.) New Delhi: S. Chand & Company Ltd.
3. R.L. Gupta & M. Radhaswamy (2017). *Advanced Accountancy*. New Delhi: Sultan Chand & Sons.
4. Dr. Maheshwari S.N & Dr. Maheshwari S.K (2017). *Advanced Accountancy Vol.1, Vol.-2*. New Delhi: Vikas Publishing House Pvt. Ltd
5. Mukerjee & Hanif, *Modern Accountancy* (2017). New Delhi: Tata McGraw Hill. S.K. Paul,

*Accountancy*, (2014). New Delhi: New Central Book Agency (P) Ltd.

**Course: Computer Applications in Business**

**Code: COH332**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

**Course Description:**

This course intends to make the students familiar with the essential contrivances for steering business transactions through the various resources of information technology. As a prerequisite, the students should be having a basic knowledge about computers, networks and information technology.

**Course Objective:**

The aim of the course is to make the student understand on the information systems, Business Intelligence and Artificial Intelligence. Also an array of benefits using MS excel in Business.

**Course Learning Outcome**

- To provide exposure to the students about information systems, enterprise systems, business intelligence, artificial intelligence and recent trends in the field of information systems, e-commerce.
- To provide them with the practical expertise of using MS Excel in business.
- To understand the various concepts of electronic commerce and its framework.
- To understand the methodology for online business dealing, using e-commerce.

**UNIT 1: INFORMATION SYSTEMS AND ERP SYSTEMS**

**Hours: 10**

**Level of Knowledge: Basic and Conceptual**

**Information Systems:** Functions of IS –Value Chain, Value Web - Synergies, Core Competencies and Network-Based Strategies – IS Resources, Gartner’s Hype Cycle; Decision Making Process – Types of Decisions - Types of IS: TPS, DSS, ESS; **Ethics in IS:** Five Moral Dimensions of the Information Age – NORA – Ethical Analysis – Candidate Ethical Principles – Deskillling and Alienation, Telecommuting, E-Waste; Quality of Life and **ISERP Systems:** Enterprise Systems, Enterprise Resource Planning Systems – Modules - International Information Systems, Offshoring & Outsourcing – Implementation of ERP. **SDLC:** Meaning, Stages, Methodologies.

**Case Study: ETM’s Re-Routing KSRTC.**

**UNIT 2: BUSINESS INTELLIGENCE AND ARTIFICIAL INTELLIGENCE**

**Hours: 10**

**Level of Knowledge: Basic and Conceptual**

**Business Intelligence:** Business Intelligence, BI Environment and Analytic Functionalities of BI Systems; **Artificial Intelligence:** Case Based Reasoning, Fuzzy Logic Systems, Machine Learning, Neural Networks, Genetic Algorithms, Intelligent Agents, VR and AR, Hybrid AI Systems; **IT Trends:** Mobile Digital Platforms, Consumerization of IT, BYOD, Virtualization, Infonomics, Quantum Computing, Cloud Computing, Green Computing, Hadoop, Semantic Search, Social Search, Visual Search, SEO, Web 2.0, Web 3.0, IPV6, Future Web, NFC.

**Case Study: EasyJet Flies High with Cloud Computing.**

**UNIT 3: BUSINESS DATA PROCESSING I (USING MS EXCEL)****Hours: 10****Level of Knowledge: Basic and Application Oriented**

**Concepts:** Spreadsheets, Workbook, Cell Referencing, Cell Addressing. **Primary Menus:** Clipboard, Font, Alignment, Number, Styles, Cells, Editing, Pivot Tables, Illustrations, Charts, Sparklines, Slicer, Proofing, Language, Comments, Changes, Macros **Data Menu:** Converting Text to Columns, Removing Duplicates, Data Validation, Consolidation, Grouping and Ungrouping, What-If Analysis: Data Table, Goal Seek, Scenario Manager.

**Practical Exercises: Pivot Tables, Filters, Charts, Conditional Formatting, Macros, Data Table, Goal Seek, Scenario Manager.**

**UNIT 4: BUSINESS DATA PROCESSING II (USING MS EXCEL)****Hours: 08****Level of Knowledge: Basic and Application Oriented**

**Financial Functions:** Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); **Logical Functions:** AND, OR, NOT, IF, TRUE; **Text Functions:** UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; **Statistical Functions:** Mean, Median, Mode, Standard Deviation, Skewness, Correlation and Regression; **Date & Time Functions:** DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY, WEEKDAY, YEAR; **Lookup and Reference Functions:** HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA, HYPERLINK.

**Practical Exercises: Financial, Logical, Date & Time, Text, Lookup and Reference Functions.**

**UNIT 5: E-COMMERCE FRAMEWORK****Hours: 11****Level of Knowledge: Basic and Conceptual**

**E-Commerce Concepts:** Electronic Commerce - Mobile Commerce - Social E-Commerce and Wisdom of Crowds - Local Commerce - Conversational Commerce; B2C, B2B - Private Industrial Network, Net Marketplace, C2C; **Business Models:** E-Tailer - Market Creator - Content Provider - Community Provider - Portal - Service Provider; **Revenue Models:** Advertising Revenue Model - Sales Revenue Model - Subscription Revenue Model - Freemium Revenue Model - Transaction Fee Revenue Model - Affiliate Revenue Model; Electronic Data Interchange - Internet Protocols.

**CASE STUDY: Business Model of Amazon India.**

**UNIT 6: E-COMMERCE APPLICATIONS****Hours: 11****Level of Knowledge: Basic and Conceptual**

**Electronic Marketing:** Behavioral Targeting - Native Advertising - Visitor Tracking - Website Personalization - DoubleClick Mechanism; E-Commerce Presence Map. **Electronic Payment Systems:** ECS, NEFT, RTGS, Digital Cash, Currency Servers, Virtual Currencies, Bitcoins, Debit Cards, Credit Cards, Digital Credit Cards, Smart Cards, Digital Wallets, Electronic Cheques, Online Stored Valued Systems.

**E-Commerce Security:** Dimensions and Need for Security in E-Commerce - Threats: Malicious Code, Unwanted Programs, Phishing and Identity Theft, Hacking and Cyber Vandalism, Credit Card Frauds, Spoofing and Spamming, DOS, Sniffing, Insider Attacks. Measures: Public Key Infrastructure, DSC, SSL, Biometric Measures, Firewalls, VPN.

## CASE STUDY: Paytm Cashing on Demonetization

### Essential Reading

1. Kenneth C. Laudon, Jane P. Laudon & Rajanish Dass; "Management Information Systems", Pearson Education, (2017).
2. Joan Lambert and Curtis Frye; "MS Office, Step by Step", Microsoft press, (2016). EBook Link:  
<https://ptgmedia.pearsoncmg.com/images/9780735699236/samplepages/9780735699236.pdf>
3. C.S.V.Murthy; "E-Commerce", Himalaya Publishing House, (2018).
4. Manjot Kaur; "Introduction to E-Commerce", Kalyani Publishers, (2018).

### Recommended Reading

1. James A O'Brien, George M Marakas & Ramesh Behl; "Management Information Systems", Tata McGraw Hill Education Private Limited, Tenth Edition, (2013).
2. C.S.V.Murthy; "Management Information Systems", Himalaya Publishing House, (2016).

### Course: Cost Accounting

Code: COH333

Total Credits: 04

Total Hours: 60

Course Type: Core

### Course Description

This paper is offered as a core paper in the third semester. It develops and creates cost consciousness among the students and prepares students for careers in the areas of costing. Students will be aware of various aspects of cost, cost classification and also decision making skills in terms of cost benefit and profit. As a prerequisite, students should have a basic knowledge about the concepts relating to cost, costing, and cost accounting.

**Course Objectives:** The aim of this subject is to impart knowledge on the concepts, elements and methods of costing.

### Course Learning Outcomes

- To enable the students acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit.
- To enable the students to assess and understand cost incurred in manufacture of a product or service.
- To develop in students towards cost consciousness and prepare them for careers in the areas of costing.
- To help students develop skills regarding, various methods of costing and cost control techniques.

### Unit 1: Introduction

Hours: 06

#### Level of Knowledge: Conceptual and Analytical

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a Costing system; Format of Cost Sheet - Tenders and Quotations (Problems on above).

**Unit 2: Elements of Cost: Material and Labour****Hours:10****Level of Knowledge: Conceptual and Analytical**

- (a) **Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Materials Stock Level, Methods of pricing of materials issues – FIFO, LIFO, Simple and Weighted Average methods.
- (b) **Labour:** Accounting and Control of labour cost; time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey and Rowan.

**Unit 3: Elements of Cost: Overheads****Hours: 08****Level of Knowledge: Conceptual and Analytical**

Collections and Classification of Overheads - Allocation & Apportionment – Primary Distribution - Secondary Distribution - Reapportionment of Service Department Costs to Production Departments (Simultaneous Equation Method); absorption of Overheads and Computation of Machine Hour Rate.

**Unit 4: Methods of Costing - I****Hours: 14****Level of Knowledge: Conceptual and Analytical**

- (a) **Job and Batch Costing** - Meaning - Features of Job Costing - Types of Job Costing - Preparation of Job Cost Sheet - Batch Costing – Meaning - Its Application
- (b) **Contract Costing** - Definition - Difference between Job Costing and Contract Costing - Contract Ledger - Ascertainment of Profit/Loss on Contract – Work In Progress and Balance Sheet - Cost Plus and Estimated Contracts

**Unit 5: Methods of Costing- II****Hours: 12****Level of Knowledge: Conceptual and Analytical**

- (a) **Process Costing** - Normal Loss - Abnormal Loss/gain - (Including Inter-Process Profit and Equivalent Production) Preparation of Process Accounts and Joint and By-Products (Theory Only).
- (b) **Operating Costing** – Concept - Features - Performance of Operating Costing and Problems on Transport Costing Only

**Unit 6: Recent Development in Cost Accounting (Theory only)****Hours: 10****Level of Knowledge: Conceptual and Analytical**

Target Costing, Life cycle Costing, Activity based Costing (including simple problems), Transfer pricing and Throughput Accounting – Theory of Constraint.

**Essential Reading:**

1. Jain. S.P, Narang, K. L & Simmi Agrawal (2014). *Cost Accounting* (2<sup>nd</sup> ed.). Delhi, India: Kalyani Publishers.
2. Arora M. N. (2016). *Methods and Techniques of Cost Accounting* (4<sup>th</sup> ed.). India: Himalaya Publishing House.

**Recommended Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, (2014) *Cost Accounting: A Managerial Emphasis*, Pearson Education.

2. Banerjee, B. (2012). *Cost Accounting Theory and Practices* (12th ed.). PHI Learning Pvt Ltd
3. Narang, J. &. (2012). *Advanced Cost Accounting*. Delhi: Kalyani Publishing House
4. S.N.Maheshwari. (2014)*Advanced Cost Accounting* . New Delhi: Sultan Chand Publishing House.

**Course: Principles and Practice of Management**

**Course Code: COH334N**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

**Course Description:**

The knowledge of principles gives managers an indication on how to manage an organization. The principles enable managers to decide what should be done to accomplish given tasks and to handle situations which may arise in management. Students under this course are acquainted with the different principles and functions of management so that they can implement these in their work in future.

**Course Objectives:**

The objective is to prepare students to choose careers in the management field. It is aimed at equipping the students with the knowledge of different aspects of management including evolution and approaches to management, techniques of efficient planning, organizing, staffing and the upcoming trends followed in the organization with respect to human resource.

**Course Learning Outcome:**

- To cultivate conceptual and working knowledge relating to the evolution and functions of managers.
- To develop understanding of various types and techniques of planning.
- To enhance knowledge regarding organization of managerial and other business activities.
- To promote accounting knowledge relating to staffing, motivation and leadership.
- To understand and update the recent trends in organization

**Unit-1 Nature and Importance of Management**

**Hours: 08**

Introduction, meaning of management, definition of management, functions of management, levels of management. Importance of management, managerial roles and skills, difference between administration and management. Mintzberg Managerial Roles, Changing context of management

**Unit-2 Evolution of Management Thought**

**Hours: 12**

Early history, classical school of management (Scientific Management, Administrative Management, Bureaucratic Management) behavioural school (Human Relations, Behavioural Science), quantitative approaches to management (Management Science, Operations, Management Information System), Systems school of thought; and Contingency school. Critical appraisal of various schools of management thoughts, Present day shifts in focus in management thoughts.

**Unit-3 Planning and Decision making****Hours: 10**

Planning - meaning, definition, characteristics, objectives, need and importance of planning, types / hierarchy of plans, steps in the process of planning, advantages of planning, limitations of planning, obstacles in planning, essentials of a good plan. Decision making - meaning, definition, characteristics of decision making, principles of decision-making, process of decision making, types of decisions - programmed and non-programmed, decision making styles, characteristics of good / effective decisions.

**Unit-4 Organising and Managing Human Resource****Hours: 10**

Meaning, definition, functions of organisation, organisational design, organisational structure, approaches to organisational structure, departmentalisation, delegation and decentralization, - HR planning, recruitment, selection, placement, performance appraisal, training and HR development, recent trends in HR management.

**Unit-5 Staffing and Leading****Hours: 12**

Staffing: Concept of staffing, staffing process, Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership

**Unit-6 Recent trends in Management****Hours: 08**

Rise of global business eco-systems, managing diverse business markets, virtual workspace, corporate innovations, total quality management, talent management, knowledge management, recent paradigm shifts / trends in business strategies and management practices.

**References**

1. Bhatia, R. C. (2013). *Principles of Management*. New Delhi: Sterling Publishers.
2. Koontz, H., & Wehrich, H. (2012). *Essentials of Management: An International and Leadership perspective* (9 ed.). New York: Tata McGrawHill.
3. Stephen P Robbins and Madhushree Nanda Agrawal, (2016) *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education
4. Tripathy, P. C., & Reddy, P. N. (2012). *Principles of Management* (5 ed.). New Delhi: Tata McGrawHill.

**Course: Financial System and Services****Course Code: COH335N****Total Credits: 04****Total Hours: 60****Course Type: Core****Course Description**

The paper is offered to provide wide knowledge of financial system and services available in India. As a prerequisite, students should be familiar with the conceptual understanding of the

financial system in the economy. It equips students with a sound understanding with regards to the Financial Markets. It helps to learn different financial services and products. The students will also learn how the financial services firm's works and variety of products and services offered by them.

**Course Objectives:**

- To provide an elaborate understanding on the financial systems and services in India.
- To provide knowledge on the Money Market and the Capital Market in India.
- To enumerate the students with merchant banking, venture capital and factoring.
- To gain knowledge about NBFCs, commodity market, Credit Rating Services.

**Course Learning Outcome**

- Understand the role of financial system in the country.
- Familiarization with the constituents of the financial system.
- Understand the roles played by financial markets and instruments
- To gain comprehensive knowledge of all aspects relating to financial services industry in India
- To comprehend and evaluate the challenges faced by the regulators in the financial service industry.
- To gain knowledge about NBFCs, commodity market, Credit Rating Services.
- To comprehend and evaluate the challenges faced by the regulators in the financial service industry

**Unit 1: Introduction to Financial System**

**10 Hours**

**Level of Knowledge: Basic and Conceptual**

Financial System, Financial Assets, Financial Intermediaries, Financial Markets, Classification, Components of Financial Market, Financial Instruments, Multiplicity of Financial Instruments, Formal and Informal Financial Sectors, Key Elements of well-functioning Financial System, New Financial Instruments. Financial Sector Reforms: Narasimham Committee Report 1991 and 1998. Indicators of Financial Development

**Unit 2: Capital Market**

**10 Hours**

**Level of Knowledge: Basic and Conceptual**

Capital markets- meaning; Classification of capital market; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, Forward trading, Sensex, Nifty, OTCEI (over the counter exchange of India), Depositories, SEBI as capital market regulator - Objectives, Functions, Powers, Organisation, SEBI and government, SEBI guidelines on primary markets, secondary markets, book building, buyback of shares. Derivatives in India- Introduction to Financial and Commodity Derivatives.

**Unit 3: Money Market**

**10 Hours**

**Level of Knowledge: Basic and Conceptual**

Definition, Money Market and Capital Market and their Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Money Market Instruments, Structure of Indian Money Market, Features of Indian Money Market, Call

Money Market, Recent Developments, the role of RBI and Commercial Banks in the Indian Money market.

**Unit 4: Introduction to Financial Services**

**10 Hours**

**Level of Knowledge: Conceptual**

Meaning-features of financial services-Classification-scope-Fund Based Activities-Non-fund based Activities- Modern Activities -Sources of Revenue- causes of Financial Innovation - Financial Services and promotions of Industries -New Financial Products and Services-innovative Financial Instruments- Challenges Facing the Financial Service sector-Present Scenario.NBFC's in India- Functions and Role.

**Unit5: Merchant Banking**

**10 Hours**

**Level of Knowledge: Conceptual**

Definition- origin merchant banking in India-merchant banks and commercial banks -services of merchant banks-qualities required of merchant bankers -merchant bankers as lead managers-guidelines-merchant bankers commission -Scope of Merchant Banking in India - Prohibition of Fraudulent and Unfair Trade Practices Relating to the Securities-Market regulation- Prohibition on Dealing /Communicating/Counseling on Matters Relating to Insider Trading- Issue of capital and Disclosure Requirements Regulations - SEBI issue and Listing of Debt Securities Regulation 2008

**Unit 6:Venture Capital and Factoring**

**10 Hours**

**Level of Knowledge: Conceptual & Practical**

Concept - Meaning-Features- Activities of VC Funds- Scope of Venture capital - Importance-Origin-Initiative in India - Venture capital Guidelines - Method of Venture Financing - Factoring-Meaning - Modus operandi-Terms and conditions-Functions-Types of factoring- Factoring vs Discounting - Cost of factoring-Benefits - Factoring in India-International Factoring. Securitisation of Debt. Credit Rating in India. Credit rating agencies in India.

**Essential Reading:**

1.Gordon & Natarajan. (2016), Financial Markets And Services, Himalaya Publishing House. India

**Recommended Reading**

2.Shashi K. Gupta &Nisha Agarwal. (2015). *Financial Services*. Kalyani Publishing. India

3.M Y Khan (2017). *Financial services*. India: Tata McGraw-Hill Education India

**Course: Introduction to Public Policy**

**Course Code: COH361AN**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Generic Elective**

**Course Objective**

Public policies essentially capture the intentions of the government. Without a policy there can be no governance. To govern there must be a set of guidelines. Policies provide those guidelines.

Policies enable the public to measure the achievements of the government. If there is a public policy it can be critiqued and government can be pulled up for not implementing its policies. A policy document lists out the intentions or objectives of the government for a particular department. Policies on important subjects like Health, Education Forests and Environment etc. are important areas of study. Policy enunciation should become a major public demand in a democratic society. Public Policy in other words is an action statement of a government.

**MODULE 1: Nature and extent of Public Policy** **12 Hours**

**Learning Outcome:** This Module enables the students at the end to appreciate the objective, implications and means and methods of policy making.

Why and What is Public Policy, Objectives, Perspectives on Public Policy, Means, Methods and problems of Implementation.

**MODULE 2: Policy making Process** **Hours: 12**

**Learning Outcome:** This Module is designed to learn by the students to understand the detailed process of policy making.

Forces In the Policy Making, Official Policy makers, Policy evaluation and Policy making in India.

**MODULE 3: Energy, Environment and Health Policy** **12 Hours**

**Learning Outcome:** At the end of this Module the students will understand establishment of Ministry of Environment and other related Ministries their role in protecting our natural resources, use of renewable energy resources and the importance of effective health policy.

Environment Policies and Politics, Public Health Policy and Energy Crisis and Protection of Natural policies.

**MODULE 4: Policy on Population and Education** **12 Hours**

**Learning Outcome:** This Module is designed enable the students to understand the link between increasing population Pressure on our resources and its implications. The education and its implications for the Country.

Population Policy, Global Challenges, Educational Issues and Challenges, Commercialization of education.

**MODULE 5: Economic Policies, Development** **12 Hours**

**Learning Outcome:** This Module is designed to understand the importance of the Economic Agenda that the Government of India follows in the Globalization era and its close bearing on our foreign Policy.

Impact of Globalization on National Agenda, Determinism of Globalism, and the Domestic compulsions.

**Essential Readings**

1. Policy paradox, The Art of Political Decision Making, by **Deborah Stone**
2. Public Policy, An Introduction to Theory and Practice of policy analysis by **Wayne Parsons**
3. Public Policy making in India by **V. Ayyar**

**Additional Readings**

1. Writing Public Policy by **Catherine Smith**
2. Public Policy and System by **Anand Prakash**

3. The Price of inequality by **Joseph Stiglitz**.
4. Public Policy and Politics in India by **Kuldeep Mathur**
5. Public Policy Perspectives and Choices by **Charles.LCochran& Eloise F.Malone**

**Course: Graphic Designing (Submission course )**

**Course Code: COH361BN**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Generic Elective**

### **Course Description**

Graphic Designing will enable students to develop advertisements, logos and other digital entities for creating brand equity for assortment of products, services and organizations.

### **Course Learning Outcome**

- Provide an overview of the Graphic designing.
- To familiarize the methods and techniques of Graphic designing.
- To enhance the skill set of the students in designing digital entities for businesses.
- To imbibe the concepts of graphics designing to strengthen the campaigns of digital marketing.

### **Unit 1: Designing Fundamentals I**

**Hours: 12**

Digital Marketing - Digital Branding - Importance of Designs, Logos, Mascots and other Digital Entities in Marketing & Branding - Basic Concepts of Designing , Design principles , Basics of design elements , Typography , Color theory , Introduction to Graphics ,Introduction to Photoshop, Bitmap and Vector Images , Understanding Image Size and Resolution

### **Unit 2: Designing Fundamentals II**

**Hours: 12**

Introduction to Tools , Environment , layout of Photoshop , Design layout setup , color, resolution setting, using basic marquee, selection tools Usage of lasso tools , Using brushes , using and filling colors, layers Using text tool , Free transform tool.

### **Unit 3: Image Size, Selection, Grid And Guides**

**Hours: 12**

Modifying Image Size, Resolution, Marquee, Lasso, Magic Wand, Selection Tools, Selecting, Saving, Crop tool, Copying Selection and Image, Grid and Guide Options.

Masks, Channel, Painting and editing

Working with quick masks ,Painting ( Brush, and its effects ), Blending Modes, Color palettes, Editing( Background , Color, Touchup , Cleanup), Gradient tools , layer blending modes, all types of text tools , shape tools

### **Unit 4: Layers**

**Hours: 12**

The layer Palette, Changing and controlling layer order, Editing layers, Adjustment layers, Layer Effects Filters , Actions , Automation ,Extract , Filter Gallery , Liquefy , Pattern making , Vanishing point , Built in Bitmap Filters , 3rd party Plug-ins, Using predefined Actions, Creating and Recording Actions. Using built in automation. Learning Filter effects, managing the files with layers and layer effects, plugins Manipulation tools, Image control options, HUE, Levels, brightness control Using images, modifying, changing color

**Unit 5: Designs For Printing, Packaging And Web****Hours: 12**

Creating product Packaging designs , CD cover , Book and magazine front cover , Envelope , Visiting card , Color correction and color channel management , Design automation theory and Practical's Samples and demos, guidelines for freelance work , website links , resource sharing.

**Essential Reading:**

Adobe Photoshop CC - Classroom in a Book, Adobe system incorporation, Adobe Press, 2017

**E-Books:**

1. [ptgmedia.pearsoncmg.com/images/9780134665351/.../9780134665351.pdf](http://ptgmedia.pearsoncmg.com/images/9780134665351/.../9780134665351.pdf)

**Course: Basics of Law****Course Code: COH361CN****Total Credit: 04****Total Hours: 60****Course Type: Generic Elective****Course Objectives:**

The paper deals in detail with the major commercial laws of the country. It aims at providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function. As a prerequisite, students should be having a basic knowledge about concepts relating to laws and its amendments.

**Learning Outcome**

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

- Know laws relating to transfer of property
- Describe the provisions of right to education
- To understand the trends in IPR
- Interpret the provisions of domestic violence act & right to information act
- To know the importance of intellectual property rights
- How to have a cyber secure network and IT Act.

**Unit-1****10 Hours****Introduction to Law and Transfer of Property**

Law and its origin - common law, equity law, statute law -stamping and registration requirements as to transfer of property - place of registration- effects

**Unit-2****10 Hours****Right to Education**

Understanding elementary education-National Policy on Education,-importance of free and compulsory education for children between 6 and 14 -provisions for a non-admitted child to be admitted to an age appropriate class.- specifies the duties and responsibilities of appropriate Governments, local authority and parents in providing free and compulsory education-lays down the norms and standards relating inter alia to pupil teacher ratios (PTR)- prohibits (a) physical punishment and mental harassment; (b) screening procedures for admission of children; (c) capitation fee; (d) private tuition by teachers and (e) running of schools without recognition

### **Unit-3**

**10 Hours**

#### **Right to Information Act**

General overview of the provision - Legislative framework including legislative restriction-official secret act - Indian evidence act - Act applicability state wise and exemption to the application of act in certain states (Jammu and Kashmir) - Act is binding on Constitutional authorities, including executive, legislature and judiciary; any institution or body established or constituted by an act of Parliament or a state legislature - how to file a RTI application - Scams brought to light.

### **Unit-4**

**10 Hours**

#### **Domestic Violence Act -2005**

Domestic violence act 2005- definition of Terms-Domestic violence -protection officers -power and duties - shelter homes - medical facilities - service providers - procedures for obtaining orders and reliefs -**Coverage of loss of earnings, medical expenses, loss or damage to property- Penalty and imprisonment provisions - service providers and medical facility for victims - government compensation- Prevention of sexual harassment Act.**

### **Unit-5**

#### **Intellectual Property Right**

**10 Hours**

**Components of IPR** (copyright, trademarks, patents, industrial design rights, trade dress, and in some jurisdictions trade secrets) - fashion law- integrated circuit layout design protection-plant variety protection-supplementary protection certificate - intellectual property system (balancing interests of innovators and the public interest ) - patent provides patent owners with protection - Patent owners may give 5 permission to, or license, other parties to use their inventions on mutually agreed terms.

### **Unit -6**

#### **Cyber Security & IT Act**

**10 Hours**

How To Choose a Secure Password - Password Managers (The Key To Secure Passwords) - The Importance of Two-Factor Authentication Malware 101: What Is Malware?-Malware 101: How Do I Get Malware on My Computer? Part One-Ransomware- When Cybercriminals Hold Your Computer Hostage How To Avoid Identity Theft Online-What Happens When Your Identity Is Stolen?-Data Privacy and Ridesharing Apps-Online Dating and Protecting Your Privacy-How To Protect Yourself From Cybers talkers- data Breaches Aren't Going Away- What You Need To Know-Data Breach- The Best Defense is Vigilance-POS Malware Data Breaches and Why They Keep Happening-What To Do In The Event Of A Bank Breach- IT Act-Provisions-Penalty and Imprisonment.

#### **Recommended Readings:**

Book 1: Mulla The Transfer Of Property Act By Justice M R Hariharan Nair

Book 2: Right To Education In India ,Author Praveen Jha, P. Geetha Rani

Book 3: Right To Information Act By S R Kaneja

Book 4: Protection Of Women From Domestic Violence Act By N.K. Acharya

Book 5: Intellectual Property Law By P.Narayanan

Book 6: Cyber Security By Sunil Belapure Nina Godbole

## Semester IV

### Course: Financial Management

Course Code: COH431N

Total Credits: 04

Total Hours: 60

Course Type: Core

#### Course Description:

This paper is offered as a core paper in the fourth semester. It develops an understanding among the students towards corporate financial activities. It helps to study the role and responsibilities of finance manager, finance function, management of finance, accounting and financial information to management for decision making and will cover management of capital, working capital management and dividend policy. As a prerequisite, the students should be having basic knowledge about elementary concepts of finance.

#### Course Objectives:

- Explain various concepts relating to financial management and financial decisions.
- Develop skill in using MS Excel for basic financial calculations.
- Apply the techniques of time value of money in all investment decisions - personal or professional.
- Integrate the various components of working capital for effective functioning of day-to-day business operations

#### Course Learning Outcome

**At the end of the course students will be able to**

- Analyze financial statements of a company and make appropriate recommendations for financial planning.
- Ascertain the working capital required for an organization.
- Evaluate long-term investment proposals and select the best alternative for the organisation.
- Design the appropriate capital structure by applying leverage principles and techniques of cost of capital so as to maximize earnings per share.
- Devise ideal dividend payout policy understanding its impact on firm value.
- Build organizational value by taking appropriate financial decisions.
- Work in a team and develop effective communication skills

#### Unit-1 Introduction

(08 Hours)

##### Level of Knowledge: Conceptual

Meaning - scope and functions of Finance - Financial management - Nature, Characteristic, Functions, Scope & Process - Objectives of financial management - profit maximization - wealth maximization - Time value of money - present value of money - concepts-simple practical problems.

**Unit-2 Financial Decision****(14 Hours)****Level of Knowledge: Analytical**

Sources of financing - capital structure - Factors determining capital structure - liquidity and capital structure - profitability and capital structure - Calculation of E.P.S - Concepts of leverages - operating leverages - financial leverages - combined leverages.

**Unit-3 Investment Decision - Capital Budgeting****(14 Hours)****Level of Knowledge: Analytical**

Long term and short term investment decisions - capital budgeting - importance - procedure - Factors Determining Capital Budgeting - Steps in Capital Budgeting - Methods of capital budgeting - payback period: Meaning, Advantages & Disadvantages - It's Applicability (Problems) - Accounting rate of return - Meaning, Advantages & Disadvantages - It's Applicability (Problems) - Net present value & profitability index - Meaning, Advantages&Disadvantages- It's Applicability (Problems) - Internal rate of return - Meaning, Advantages & Disadvantages - It's Applicability (Problems) - Problems in capital budgeting

**Unit-4 Working Capital Management****12 Hours****Level of Knowledge: Analytical**

Internal Meaning - concept of working capital, need for working capital - types of working capital - Factors affecting working capital - adequacy of working capital - Sources of Working Capital, Management of working capital -Principles of Working Capital - working capital cycle - working capital estimation and calculation. Meaning of receivables - Meaning of receivables management, purpose of receivables management - Cost of maintaining receivables - Factors affecting - Policies for managing receivables - Factoring services, over and under trading

**Unit-5 Dividends Decision****12 Hours****Level of Knowledge: Conceptual**

Dividend decision and valuation of firm - Relevance of dividend policy - Walter model (concept and Problems) - Gordon model Residual theory of dividend policy (concept and Problems)- Modigliani and Miller theory (concept and Problems) - Dividend policy retained earning - Dividend payout ratio - Stability of dividend - Forms of dividend - Reasons for issuing stock Dividends.

**Essential Reading:**

1. R. K Sharma, Shashi .K Gupta ;(2012) *Financial Management*.New Delhi: KalyaniPublishers.

**Recommended Reading:**

1. Khan, M.Y. & Jain, PK(2010) *Financial Management*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
2. Chandra, Prasanna, (2009) *Financial Management*. New Delhi: Tata McGraw Hill Publishing co. Ltd.
3. Kulkarni, P.V.(2011) *Financial Management*. Bombay: Himalaya Publishing House
4. Maheshwari, S.N. (2012) *Principles of Financial management*.Delhi: Sultan Chand & Sons.
5. Pandey, I.M. (2010): *Financial Management*.New Delhi: Vikas Publishing House (P)Ltd.

**Course: Principles of Marketing Management**

Code: COH432

Total Credits 04

Total Hours: 60

Course Type: Core

**Course Description**

This paper aims to develop conceptual knowledge on the overview of marketing and understanding on Segmentation, Targeting and positioning approach. Importance of branding is to familiarize concepts of developing a brand as these days marketers feel the need to strongly position their brands in the mind of the consumers. The course also aims to provide better understanding on how marketing communication plays an important role in business. Rapid transformation in communication & information technology and need for higher level of customer orientation have made sales and distribution management extremely important which can be understood in par with marketing concept. Using real-world applications in the marketing domain, this course will help the student community to understand the tools and strategies used to make data-driven decisions for smooth marketing function.

**Course learning Objectives**

- To understand and appreciate the concept of marketing in theory and practice
- To understand and apply the STP of marketing (segmentation, targeting, positioning)
- To have an elementary knowledge on customer satisfaction, loyalty and value chain concept
- To understand the role and scope of brands, brand equity and brand positioning
- Understanding the concept of sales management and the roles and responsibilities of salesmanship. To explore the service marketing domain.

**Course Learning Outcome:**

- Understand the concept of marketing and STP of marketing
- Ability to understand the importance of communication in marketing
- Ability to translate marketing problems to clear analytics objectives and choose appropriate analytics techniques.
- Ability to formulate better strategies using data analysts through simple statistical tools

**Unit1: Fundamentals of Marketing****Hours: 10**

Defining Marketing in 21st Century – Importance – Scope – Marketing Mix. Issues and challenges in marketing in India-marketing for social cause. Building customer satisfaction, value, loyalty, retention.

**Unit 2: STP Approach****Hours: 10**

Marketing strategy-types. Levels of Market Segmentation – Segmenting Consumer Markets – Bases for Segmenting Business Markets – Market Targeting – Case Study. Role & Scope of Brands – Brand Equity – Devising a Branding Strategy – Brand Positioning – Developing & Communicating a Positioning Strategy – Writing Positioning Statement – Differentiation Strategies – Case Study. Value position and USP.

**Unit 3: Sales Management and Service Marketing****Hours: 10**

Salesmanship: Meaning, Definition, Characteristics, Concept, Kinds, Nature, Evolution, and Psychology in Selling, Functions and Importance. Service Marketing Applications in Marketing

of Financial Services- Need and scope - Regulating frame work of financial services - Marketing of hospitality hospital, tourism and the regulatory frame work.

**Unit 4: Marketing Communication**

**Hours: 8**

Marketing communication process-Promotional tools-factors in setting marketing communication mix-measuring communication results-AIDA-DAGMAR.Integrated Marketing Communications (IMC).Ethics and social responsibility in IMC campaigns.

**Unit5: Marketing Research and Digital Marketing**

**Hours: 10**

Introduction-Meaning of Marketing Research- Characteristics-Types-scope- Marketing Research process-Mystery marketing an overview. Introduction to Big data-Content marketing communities-Conversion rate optimization-Internet of Things (IoT) marketing applications-Mobile marketing-Paid search marketing- e commerce.

**Unit6: Marketing Analytics**

**12 Hours**

Marketing Analytics as an enabler of Marketing Strategy- Pricing and Revenue Management-Point-of-sale Data- Assortment Optimization- shelf-space optimization- Market Basket Analysis-Marketing Budget Optimization across Channels- Future of Marketing Analytics.

**Reference Books**

1. Kotler, P. and Keller, K. (2012).Marketing management.Boston, Mass.: Prentice Hall/Pearson.
2. Clow, K., &Baack, D. (2012).*Cases in marketing management*.Thousand Oaks, Calif.: SAGE.

**Recommended Reading**

1. Rackley, J. (2015). Marketing analytics roadmap.[Berkeley, Calif.]: Apress.
2. Integrated Marketing Communications – Kenneth Blown & Donald Bach
3. PHI,2002
4. Christopher, H. Lovelock, “Service Marketing”, Prentice Hall, New Jersey
5. Payne, Adrian, “The Essence of services Marketing”, Prentice Hall, New Delhi.
6. Zeithami. V.A. and Bitner M.J., “Services Marketing”, McGraw Hill, Inc, New Delhi

**Course: Practices of Banking & Insurance**

**Course Code: COH433N**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

**Course Description**

This course introduces the students to basic Concepts of Banking - its various segments-functioning- activities and regulations. It also introduces the student to the basic principles of insurance- types of insurance and its legal framework in India. Through this course the student gets an understanding of both the sectors and learns to appreciate the importance of these sectors in the growth of the Economy.

## Course Objectives

- To make students understand the principles and theories of Banking and Insurance so that a clear understanding of concepts- structures and processes under both the domains can be achieved.
- To understand the working of Banking Organizations- it's Governance- and the facilities provided by Banks to consumers like cheques- transferring funds- creating deposits etc.
- To make oneself known about Insurance Organizations- their working and the rules governing them.
- To become aware of situations where Insurance providers may not accept to settle claim. These situations could either arise due to negligence- misrepresentation etc.
- Exposure to Banking and Insurance products

## Learning Outcomes for the Course

At the end of the course students will be able to:

- Understand the origin and history of banking in India
- Able to explain the different type of accounts and bank in India
- Assess the different roles play by bank and parties involved
- Understand the different negotiable instruments available.
- Understand and learn the real life cases relating to the subject.
- Will be able to connect the topic of their syllabus with the real life incident
- Apply the banking knowledge in their daily life.
- In dept knowledge about the different E-payment methods used in daily life.
- Understand the different ways of banking transactions.
- Importance of insurance and their types
- Explore the different career option in insurance.
- In dept knowledge about the regulation and legal framework of India banking system.

## Unit 1: Introduction

**Hours: 12**

### Level of Knowledge: Conceptual

Origin of banking; Definition –Development of Banking in India- banker and customer relationship - General and special types of customers - Types of deposits - Deposit Accounts - Opening Operations and Closure of Fixed Deposit Account - Recurring Account - Savings Account -Current Account - Deposit Schemes for NRIs - Types of banks - Commercial Banks- Origin and growth of commercial banks in India - Functions of Commercial Banks - Cooperative Banks- Regional Rural Banks- Agriculture and Rural Development Banks - Development Banks and NBFCs - Financial Services offered by banks - Changing role of commercial banks - Reserve Bank of India - Powers & Functions – Monetary Policy – Credit Control Measures.

## Unit 2: Negotiable Instrument Act

**Hours: 10**

### Level of Knowledge: Conceptual

Negotiable Instruments Act –Meaning-Characteristics- Types if NI- Cheques - Meaning - Precautions before honouring a cheque-Circumstances under which a cheque can be dishonoured – Crossing and endorsement - meaning- definitions- types and rules of crossing. Endorsement – Definition - Kinds of endorsement – Significance of endorsement – Paying Banker - Duties and Protection to paying banker- Collecting bankers – Duties - Statutory protection for holder in due course- Concept of negligence.

**Unit 3: Bank Lending and Banking Reforms****Hours: 08****Level of Knowledge: Conceptual**

Types of Loans and Advances - Principles of Sound lending - Secured vs. Unsecured Advances - Advances against various securities - Priority sector lending - Basel Norms I, II & III-Non-Performing Assets - SARFAESI Act- Banking Sector Reforms.

**Unit 4: Digital Banking****Hours: 08****Level of Knowledge: Conceptual**

Meaning- Benefits- Home banking- Mobile banking- Virtual banking- Payment Banking-E-payments- ATM Card/Biometric card- Debit/Credit card- Smart card-Prepaid Instruments-NEFT- RTGS- ECS (credit/debit)- E-money- Electronic purse- Digital cash - Impact of IT on Banks- Soft banks- payment banks-e-wallet

**Unit 5: Insurance****Hours: 10****Level of Knowledge: Conceptual**

Basic concept of risk- Types of business risk- Risk and return relationship - Assessment and transfer- Basic principles of utmost good faith- Indemnity- Economic function- Proximate cause- Subrogation and contribution -Insurance Terminology - Types of Insurance: Life and Non-life - Fire - Marine - Miscellaneous - Motor - Personal Accident - Health - Liability - Engineering - Aviation - Re-insurance - Underwriting - Online Insurance - New Insurance Products - Insurance Intermediaries - Present State of Insurance Industry in India - Careers in Insurance Industry; Rural and Social Sector obligations in Insurance Sector

**Unit 6: Regulation & Legal Framework****Hours: 12****Level of Knowledge: Conceptual**

Power, functions and Role of IRDA - Essentials of General Contract under Indian Contract Act,1872- Essential Feature of Insurance Contracts-Salient Features of Insurance Act,1938- LIC Act,1956- GIC Act,1972- IRDA Act,1999 - Agency Law - Consumer Protection Act(COPA),1986 - The Insurance Ombudsman

**Essential Readings:**

1. Gordon, E., Gupta, P.K. (2012). *Banking and Insurance* (1st ed.) Mumbai: Himalaya Publishing House.
2. Murali,S.&Subbakrishna,,K.R. ( 2010).*Bank Credit Management*. Mumbai: Himalaya Publishing House.

**Recommended Readings:**

1. Mishra, &Sukhwinder (2011) *Banking Law and Practice*. New Delhi: S.Chand Publications
2. Periasamy,P. (2011) *Principles and Practice of Insurance*. Mumbai: Himalaya Publishing.
3. Bodla, B.S., Garg, M.C., Singh,K.P.,(2010) *Insurance Fundamenatals, Environment and Procedures*. New Delhi : Deep & Deep Publications
4. IC - 01 - PRINCIPLES OF INSURANCE - Year of Edition 2010 (Revised)

**Course: Auditing and Corporate Governance****Course Code: COH434N****Total Credits: 04****Total Hours: 60****Course Type: Core****Course Description:**

This course is designed to enable the students to understand the nature and objectives of audit in general as well as audit procedures and techniques practiced in India. The specific objective is to impart knowledge about the principles and methods of auditing and their applications in the corporate sector. It also highlights the significance of an Auditor's role and position in a Joint stock company. The central goals of the course are to develop students' skills in understanding the Auditing and Assurance standards.

**Course Objective**

- To enable the students acquire an understanding of the tools, techniques and procedure of audit.
- To familiarize and educate the students with the concepts of auditing in India
- To develop an understanding of the duties, responsibilities and liabilities of a company auditor
- To acquaint students with legal formats for preparation of tax and statutory audit reports

**Learning Outcomes**

- Explain the concept of vouching along with procedure for treating receipts and payments.
- List out preparations required for audit by the auditor
- Differentiate between Internal check, internal control and internal audit.
- Apply tools, techniques and procedures for verification and Valuation of Assets & Liabilities
- Design an audit program and plan the audit assignments.
- Identify various auditors' rights, duties and Liabilities.

**Unit 1: Introduction****Hours 10****Level of Knowledge: Conceptual and Working**

**Auditing:** Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Audit programme, Internal Control – Internal Check and Internal Audit; difference between Investigation and Auditing

**Unit 2: Vouching****Hours 08****Level of Knowledge: Conceptual and Working**

Meaning, definition, importance of vouching, routine checking and vouching, types of vouchers, vouching of receipts, audit of cash sales, receipts from debtors, bills receivable, proceeds from the sale of investments and buildings; Vouching of payments - vouching of cash purchases - payments of creditors, bills payables, purchase of building, plant and machinery and patent rights, vouching of deferred revenue expenditure.

**Unit 3: Verification and Valuation of Assets and Liabilities****Hours:8****Level of Knowledge: Conceptual & Working**

Definition general principles, difference between verification and valuation - Auditor's position as regards valuation of assets - Verification and valuation of fixed assets- good will- land and building - plant and machinery - patents and trademarks - investments - Current assets - cash in

hand, cash at bank, sundry debtors, stock in trade and bills receivable, methods of valuing stock in trade, verification of liabilities,

**Unit 4: Audit of Companies**

**Hours: 9**

**Level of Knowledge: Basic and Conceptual**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor, Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013, Consideration of Standards on Auditing while drafting audit report.

**Unit 5: Special Areas of Audit**

**Hours:10**

**Level of Knowledge: Conceptual & Working**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

**Unit 6: Liability of the Auditor**

**Hours: 07**

**Level of Knowledge: Basic and Conceptual**

Nature of auditor's liability, professional negligence, civil liability under Companies Act, Criminal liability under companies Act, liability under Chartered Accountants Act and Income tax Act

**Unit 7: Corporate Governance**

**Hours: 08**

**Level of Knowledge: Basic and Conceptual**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance, Audit committee, specific provisions in companies Act relating to governance.

**Skill Development**

Collect the information about types of audit conducted in any one organisation.

- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm
- Draft an investigation report on behalf of public limited companies
- Record the verification procedure with respect to one fixed asset followed an audit firm
- Prepare and draft an audit report.

**Essential Reading:**

1. ArunaJha, Auditing. Taxmann Publication.

**Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. ArunaJha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi

5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers).  
(Relevant Chapters)

**Course: Business Mathematics**

**Code: COH435**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

**Course Description:**

This course will help the students in reaching a level of increased competence in business mathematics and expand understanding of the applications of mathematical concepts in business. Emphasis is placed upon learning mathematical concepts through common business problems. As a prerequisite, the students should be having basic knowledge about elementary concepts relating to mathematics.

**Course Learning Outcomes**

- To provide conceptual and working knowledge of Matrices and Determinants and use in the applications of business.
- To learn the methods of solving problems on simple interest, compound interest, annuities, sinking funds, etc.,
- To enable the student to use ratios, calculate continued ratio, divide a quantity in a given ratio, define and illustrate proportion, describe direct, inverse and compound proportion and to solve common business problems.
- To develop knowledge in formulating a linear programming problem and solve it graphically; to learn the solving skills on the problems based on transportation and assignment of jobs.
- To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business.

**Unit 1: Matrices and Determinants:**

**Hours: 15**

Level of Knowledge: Basic, Conceptual and Analytical

Matrices and Determinants - addition of matrices - Multiplication of Matrices by a scalar - some special types of matrices - Multiplication of two matrices - Properties of Matrix Multiplication - determinants - Minors and co-factors - properties of determinants (statement only) - product of two determinants - inverse of Matrix (Simple Problems only)

Applications of Matrices and Determinants - Matrix representation of data - Addition of matrices - Scalar multiple of a matrix - Applications - Multiplications of matrices - Applications - System of linear equations - Matrix inverse method - Cramer's Rule - Leontief's input and output model.

**Unit 2: Commercial Arithmetic**

**Hours: 12**

**Level of Knowledge: Conceptual and Analytical**

Simple interest - Compound interest - Equivalent rate - Depreciation - Present value - Annuity - Sinking Fund.

**Unit 3: Ratio and Proportions****Hours: 08****Level of Knowledge: Basic, Conceptual and Analytical**

Ratio – Proportion – Direct Proportion - Inverse Proportion – Compound proportions – related problems.

**Unit 4 – Linear Programming****Hours: 13****Level of Knowledge: Basic, Conceptual and Analytical**

Definition – Linear Programming Problem – Formulation – Solution by Graphical method – Introduction to Transportation Problem – Initial Basic Feasible solution – Moving towards Optimality – Degeneracy in Transportation Problems – Unbalanced Transportation Problem – Assignment Problems.

**Unit 5 – Differentiation****Hours: 12****Level of Knowledge: Basic, Conceptual and Analytical**

Limits – Differentiation – Methods of differentiation – Second order derivative – Maxima and Minima – Application to commerce and Economics – Revenue Function – Cost function – profit function – Elasticity of demand – Breakeven point.

**Essential Reading**

1. Sancheti, D.C. &V.K,Kapoor, (2012). *Business Mathematics*(11 ed). New Delhi:Sultan Chand and Sons
2. U.K. Srivatsava, G.V.Shenoy and S.C.Sharma, (2012). *Quantitative Techniques for Managerial Decisions* (3ed). New Age International Publishers

**Recommended Reading:**

1. E. Don, J. Lerner. (2010). *Schaum's outlines of Basic Business Mathematics*, (2 ed): McGraw-Hill
2. J D Gupta, P K Gupta and M. Mohan.(2011) *Mathematics for Business and Economics*: Tata McGraw Hill Publishing Company Limited
3. Mouhammed A.H. (2012) *Quantitative methods for Business and Economics*, (3 ed): M.E.Sharpe
4. Anderson, Sweeney, Williams, Camm, Cochran, Fry &Ohlmann. (2013).*Quantitative methods for Business*, (12 ed):South-Western Cengage Learning

**Course: Entrepreneurship (Submission course)****Course Code: COH412N****Total Credits: 02****Total Hours: 30****Course Type: SEC****Course Description**

Entrepreneurship is not just about start-ups: it is a topic that is rapidly growing in importance in government policy and in the behavior of established firms. The course provides students with an understanding of the role and personality of the entrepreneur, and a range of skills aimed at successful planning of entrepreneurial ventures. Material covered includes fostering creativity and open-mindedness, knowledge acquisition and management, innovation systems, screening and evaluating new venture concepts, market evaluation and developing a marketing plan, legal

Issues Including intellectual property, preparation of venture budgets, and raising finance. The major piece of assessment is the writing of a comprehensive business plan for a new venture.

**Course Objective:**

The major learning objective of this subject is to develop students' knowledge about entrepreneurship

**Learning Outcomes:**

By the end students should be able to:

- Develop an understanding of the nature of entrepreneurship.
- Understand how to identify opportunities (problems), develop creative solutions and build a viable business model around these.
- Identify and understand the driving forces of new venture success and to develop skills in innovation and business planning for entrepreneurial ventures
- Understand the ethical and legitimacy challenges that face entrepreneurs with new ventures.
- To increase students' ability to work in multidisciplinary teams and to provide entrepreneurial leadership in organizations.

**Unit 1: Introduction**

**Hours: 06**

Evolution, Characteristics, Nature, Types, Functions of Entrepreneur - Distinction between an Entrepreneur and a Manager, Concept, Growth of Entrepreneurship in India, Role of Entrepreneurship in Economic Development. Emerging trends of contemporary entrepreneurship – Information and Communication Technology (ICT), Globalisation, Changing demands, unemployment, changing demographics, institutional support, ease of entry in the informal sector.

**Unit 2: The Entrepreneurial Process**

**Hours: 04**

Steps in the Entrepreneurial Process: Generating Ideas, Opportunity Identification, Business concepts, Resources (Financial, Physical and Human), Implementing and managing the venture, harvesting the venture. Blue Ocean Strategy, Design Thinking, and Systems Thinking.

**Unit 3: Creativity and Innovation**

**Hours: 06**

Creativity, Principles of creativity, Source of New Idea, Ideas into Opportunities. Creative Problem Solving: Heuristics, Brainstorming, Synectics, Value Analysis Innovation and Entrepreneurship: Profits and Innovation, Principles of Innovation, Disruptive, Incremental and Open innovations, Nurturing and Managing Innovation, Globalization, Concept and Models of Innovation, Methods of protecting Innovation and creativity, Significance of Intellectual Property Rights. Business Model Canvas, and Lean Management,

**Unit 4: Entrepreneurship Practice**

**Hours: 10**

Essentials of Business Ownership: Types of ventures, Risk and Benefits, Legal and Regulatory Framework, Ethics and Social Responsibility, Market Research (venture opportunity screening), Feasibility Analysis, Start-up capital and Financial Statements, Introduction to the Business Plan, Developing the Business Model for starting a new venture. Venture Life Cycle: Stages of the venture life cycle, Venture Models, Importance of venture valuation, Venture Valuation Methods, E-Commerce and Growing the Venture: The Internet and its impact on venture development, Approaches to E-Commerce, Strategies for E-Commerce Success,

**Unit 5: International Entrepreneurship Opportunities****Hours: 04**

The nature of international entrepreneurship, Importance of international business to the firm, International versus domestic entrepreneurship, Stages of economic development, Entrepreneurship entry into international business, exporting, Foreign Direct Investments, barriers to international trade.

**Essential Reading:**

1. Allen, K. R. (2011), "*Launching New Ventures: An Entrepreneurial Approach*", 6th Edition. Mason, Ohio: South-Western Cengage Learning.
2. Kuratko, Donald F. *Entrepreneurship: (2010) Theory, Process, Practice* 9th Edition. Mason, Ohio: South-Western Cengage Learning.

**Recommended reading:**

1. Scarborough, N. M. (2011), "*Essentials of Entrepreneurship and Small Business Management*", 6th Edition. New Jersey: Prentice Hall.
2. Verstraete, T. and Jouioson-Laffitte, E. (2012), "*A Business Model for Entrepreneurship*", Cheltenham: Edward Elgar Publishing Ltd.
3. Poornima Charantimath, (2007) "*Entrepreneurship Development-Small Business Enterprise*", Pearson Education.
4. Rober D Hisrich, Michael P Peters, Dean A Shepherd, (2007), *Entrepreneurship*, (6 ed.), The McGraw-Hill companies.
5. Rajiv Roy, (2011), *Entrepreneurship*, (2 ed.) Oxford University Press.

**Note: (CIA Based Examination which consists of CIA1 15 MARKS, CIA2 15 MARKS, CIA3 15 MARKSWITH B-PLAN SUBMISSION AND ATTENDANCE 05 MARKS)**

**Course: Stress Management****Course Code: COH461AN****Total Credits: 04****Total Hours: 60****Course Type: Generic Elective****Course Description:**

Stress is a common word used today in everyday walk of life. This course will enable students to understand the cause and effects of stress. It will help students to gain knowledge about how to cope with stress as well as change potential stressors to enrich their lives.

**Learning Objectives:**

- To define stress, identify stressors and its origin.
- To understand the role of physiological mechanisms of stress.
- To identify the stress related illness.
- To develop better understanding on different coping strategies and relaxation techniques.

**Unit 1: Introduction****Hours: 15**

What is stress? Types and Sources of Stress; Symptoms of Stress. Theories of stress: Flight or Fight Response; General Adaptation Syndrome; Cognitive Appraisal; Person-Environment Fit; Diathesis Stress Model. Stress and Health: Role of Adrenal Gland; Moderators of stress; Life style diseases related to stress - Cardiovascular Disorder, Allergies, Digestive System Disorder, Recurrent Head ache and Cancer.

**Unit 2: Stress in the Workplace****Hours: 15**

What is Mental Health? Occupational Health Psychology; Job satisfaction and feelings of control; Individual Differences in stress response; Work-Family Conflicts; Causes and Effects of Stress in Workplace; creating positive environment in the workplace.

**Unit 3: Coping with Stress****Hours: 15**

Meaning and Definition; Styles of Coping; Individual differences in Coping; Stress Management - Medical and Behavioural Approaches; Breathing Exercise; Systematic Desensitization; Progressive Muscle Relaxation Techniques; Meditation; Mindfulness and Cognitive Restructuring.

**Unit 4: Training in Organisations****Hours: 15**

Overview of Training; Learning; KSA; Competencies; Training, Development and Education; Training that motivates adults to learn; Development of Training and Implementation.

**References:**

- Baron, R. A., and Mishra, G. (2016). *Psychology*. 5<sup>th</sup> edition. New Delhi: Pearson Publisher.
- Ghosh, M. (2015). *Health Psychology: Concepts in Health and Well-being*. New Delhi: Dorling Kindersley (India) Pvt. Ltd.
- Schultz, D., and Schultz, S. E. (2009). *Psychology and Work Today*. 8<sup>th</sup> edition. New Delhi: Pearson Publisher.
- Piperopoulos, G. P. (2017). *Control your Stress & Manage your Time*. 1<sup>st</sup> edition. Retrieved from [www.bookboon.com](http://www.bookboon.com)
- Blanchard, P. N., and Thacker, J. W. (2009). *Effective Training: Systems, Strategies and Practices*. 3<sup>rd</sup> Edition. New Delhi: Pearson Publisher.

**Course: Web Designing (Submission Course)****Course Code: COH461BN****Total Credits: 04****Total Hours: 60****Course Type: Generic Elective****Course Description**

Web Designing will enable students to develop websites for promoting their business startups and also will help them to market their products, services and ideas through the internet media.

**Course Learning Outcome**

- Provide an overview of the Web designing.
- To familiarize the methods and techniques of Web designing.
- To enhance the skill set of the students in designing corporate websites.
- To indulge basic techniques of HTML, CSS, LAMP Stack Etc., for web designing.

**Unit1: World Wide Web****12 Hours**

Introduction to Internet - Internet Service Providers - TCP/IP Protocol Suite - Bandwidth - World Wide Web - Web Browsers - Web Page - Web Applications - Search Engines - Search Engines: Overview of a Search Engine - Working of a Search Engine - Getting Higher Ranking for Your Site on a Search Engine - Search Engine Optimization.

**Unit 2: HTML****12 Hours**

Basic Web Page Development: HTML Basics- creating HTML document, Building a Web Page- Text and Image formatting-Adding links, Web Development Tools - HTML Table Structure-Basic HTML table tags-Formatting the table, Multimedia Files on a Web Page, Using a Form-Creating formatted lists, Using Frames in a Web Page - Projects using HTML.

**Unit 3: CSS****12 Hours**

Using CSS for Web Designing: Introduction to CSS-Benefits of CSS-Working with CSS, Web Page Editing with CSS the text-Using colours with CSS-Positioning elements with CSS, Page Layout with CSS - Projects using CSS.

**Unit 4: Java Script****16 Hours**

Browser and Document object , scripts and HTML Document, variables, expressions, Data type conversions, decisions and loops , control structure, windows Document object, forms and form handling elements, scripting, event handling.

**Unit 5:Web Designing Tools****8 Hours**

Web Design Tools: Web Design Tools, HTML Editors, Adobe Photoshop, Adobe Flash, Firebug Browser.

**Essential Reading**

- 1]StevenM.Schafer,*HTML,XHTMLandCSSBible*, 5<sup>th</sup> Edition,Wiley-EasternPublishingInc., 2011.
- 2] <https://www.digitalocean.com/community/tags/lamp-stack?type=tutorial>

**Course: Communication in Business****Course Code: COH461CN****Total Credits: 04****Total Hours: 60****Course Type: Generic Elective****Course Description**

Business communication aims at improvising the students' overall personality simultaneously helping them in business correspondence. This course is offered in the first semester. The subject will help the students to enhance listening, speaking and writing skills. They will also get acquainted with writing various types and styles of business letters and report writing. They will be given a general idea on group discussions, interviews, drafting CVs and resumes. As a prerequisite, students should have written and spoken communication skills in the English language and should have basic knowledge about different types of correspondences in business.

**Course Objectives:**

- To enhance listening, speaking and writing skills.
- To impart knowledge on group discussions, interview, drafting CV's and resume.

**Course Learning Outcome**

- Expose students to the theoretical and practical aspects of business communication
- Develop an understanding of the different elements of communication
- Develop necessary skills among students with regard to drafting letters, keeping in mind mail structures and etiquettes
- Enhance communication skills that integrate written, verbal and technical communication
- Enable students to prepare CVs and be well versed with personnel correspondence
- Enable students to identify methods and formats of report preparation which includes graphical presentation and interpretation

**Unit 1: Introduction****Hours: 08****Level of Knowledge: Basic, Descriptive and Conceptual**

Communication: Definition - objectives of communication, importance of communication means and modes - process - principles. Essentials of effective communication. Classification of communication. Barriers to communication, Ways to overcome barriers. Etiquettes of communication.

**Unit 2: Effective Listening:****Hours: 08****Level of Knowledge: Basic, Descriptive and Conceptual**

Listening - Art of listening - Principles of listening, types of listening, Process of listening - guidelines for effective listening, types of listeners - difference between hearing and listening, qualities for a good listener.

**Unit 3: Effective Speaking:****Hours: 08****Level of Knowledge: Basic, Descriptive and Conceptual**

Introduction, principles of effective oral communication; vocal control; pronunciation and physical behavior; techniques of effective speech. Interpersonal communication; Group discussion - Definition, process, guidelines and evaluation. Interview, Types of interview; Techniques of interview. Power-point presentations - ways to make presentations effective.

**Unit 4: Effective Writing:****Hours: 12****Level of Knowledge: Basic, Descriptive and Conceptual**

Meaning and objectives of written communication. Business Letter: Essentials of a business letter, layout and parts of a business letter. Report writing - Process of writing, Types of reports, graphical representation of data and interpretation.

**Unit 5: Business Correspondence:****Hours: 12****Level of Knowledge: Basic, Descriptive and Conceptual**

Trade communication - Trade enquiries, quotations, tenders, placing orders, complaints, claims and adjustments and follow-up, Sales Letters, circular letters, banking and insurance communication. Email writing.

**Unit 6: Office and Personal correspondence:****Hours: 12****Level of Knowledge: Basic, Descriptive and Conceptual**

Office communication - internal memos, office circulars. Secretarial Correspondence: Board meetings, letters to shareholders and debenture holders, to Registrar of Companies. Notice, agenda, minutes of meetings. Personal Correspondence: Preparation of curriculum vitae, job application, appointment letters, interview letters.

**Essential Reading:**

1. Raman, Meenakshi, & Sharma, Sangeta. (2011). *Technical Communication - Principles and practice* (2 ed.). Delhi: Oxford University Press.

**Recommended Reading:**

1. R.C. Sharma & Krishna Mohan *Business Correspondence and Report Writing*. Tata McGraw Hill Publishing Company Limited.
2. K.K. Sinha, *Business Communication*, Galgotia Publishing Co., Karol Bagh, New Delhi.
3. Rajendra Pal and J. S. Korlahalli, *Business communications*.
4. Urmila Rai (2013). *Business communication* (2 Ed.). Himalayas Publishing House.
5. Dr. Partho Pratim Roy: *Business Communication – The basics*, Himalayas Publishing House.
6. C.S. Rayudu (2012), *Communication* (9 ed.), Himalayas Publishing House.

## Semester V:

**Course: Research Methodology****Code: COH531****Total Credits: 04****Total Hours: 60****Course Type: Core****Course Description**

Research Methodology helps the students to accumulate knowledge which are essential for gathering, analyzing and interpretation of the problems confronted by humanity. This paper introduces the nature of Social and Business research, and provides the techniques of research, identification of problem, research design, data collection, sampling, hypothesis, processing, and interpretation of data and preparation of reports. As a prerequisite, students should have a basic knowledge about the concepts relating to research, basic statistics and business.

**Course Learning Objectives:**

- To understand the various research approaches and research methods
- To articulate the research problem
- To review research articles
- To apply various research designs appropriately
- To test hypothesis
- To apply appropriate methods of data collection
- To apply sampling design
- To write a research article

### **Course Learning Outcome**

- Provide an overview of the research process.
- To familiarize the methods and techniques of research.
- To enhance the student in designing research report.
- To indulge basic techniques of SPSS/E-Views/MS Excel for research.

### **Unit 1: Introduction to Research Methodology**

**11 Hours**

Research – Meaning - Definition – Characteristics – Purpose – Types – Significance – Attributes of a Good Research and a Good Researcher – Social Research – Objectives – Assumptions - Deductive and Inductive Methods - Significance and Difficulties of Social Research. Business Research- Research and Business Decisions. Ethics in research Scope of Research in Business and Commerce – Research in India. Formulation of Research Problem – Criteria, Sources, Selection of Research Problem

### **Unit 2: Literature Review and Research Design**

**11 Hours**

Literature Review: Sources – Library Usage – Different Types of Literature Review - Process of Literature Review – Different Formats of presenting Literature Review - Identification of Research Gap – Softwares available for Literature Review and Citation - APA 6<sup>th</sup> edition formats. Research Design: Meaning – Characteristics – Importance – Types of Variables – Classification of Research Design.

### **Unit 3: Sampling Techniques and Data Collection**

**8 Hours**

Sampling Techniques: Census Survey and Sample Survey – Characteristics of Good Sample – Sampling Design Process – Types of Sampling Techniques – Probability and Non-Probability Sampling, Sampling and Non-Sampling Errors, Calculation of Sample Size. Sources of Data - Primary Data & Secondary Data: Primary Data Vs Secondary Data - Interview – Questionnaire – Schedule – Observation – Case Study. Secondary Data: Sources (Different Databases available for Secondary sources of data), Collection, Organization & Evaluation.

### **Unit 4: Hypothesis Formulation and Testing**

**11 Hours**

Hypothesis: Meaning of Hypothesis – Importance - Characteristics – Limitations - Concepts – Basic concepts concerning testing of hypothesis – Null Hypothesis and Alternate hypothesis- Type I and Type II errors- Level of significance- Two tailed and One Tailed test - Parametric Vs Non Parametric Tests.

### **Unit 5: Data Analysis and Data Processing(Using SPSS/E-Views/MS Excel)**

**11 Hours**

Introduction to Data Processing – Editing – Coding – Classification – Tabulation –Pictorial And Graphical Presentation – Problems In Processing of Data. Introduction to Data Analysis – Factors Influencing Data Analysis – Measures of Central Tendency, Dispersion, Distribution, Validating questionnaire through Pilot Study, Introduction to simple Data Analysis Tools (ANOVA- Chi Square Test – Sign Test – Rank Correlation) and interpretation of the outputs (Practical).

### **Unit 6: Research Reports and Applications**

**8 Hours**

Reporting: Introduction – Meaning – Importance – Problems – Qualities of a good Research Report – Types of Reports – Steps in writing reports – Ethics in Research.

**Essential Reading:**

1. Gupta, S.K. RangiPraneet. (2016) *Business Research Methods*. Ludhiana: Kalyani Publishers.

**Recommended Reading:**

1. Bhandarkar, W. T. (2006). *Methodology and Techniques of Social Research*. Mumbai: Himalaya Publishing House.
2. Krishnaswami, O. (2012). *Research Methodology*. Mumbai: Himalaya publishing House.
3. Trochim, M.K. (2009). *Research Methods*. New Delhi: Sultan Chand.
4. Malhotra, N. K. (2008). *Marketing research: An applied orientation, 5/e*. Pearson Education India.

**Course: Management Accounting****Course Code: COH532N      Total Credits: 04****Total Hours: 60****Course Type: Core****Course Description**

This course provides the understanding of concepts, techniques and use accounting information in the planning and control of business organizations from management perspective. It enables the students to analysis and interprets the financial statements, calculation of ratios and their analysis, preparation of cash flow statements, preparation of budgets and marginal cost sheet and also helps the student to prepare management reports for decision making.

As a perquisite, student should know basics of financial and cost accounting.

**Course Learning Objective**

- To help students understand the concept, principles and techniques of Management Accounting.
- To enable them acquire skills needed to analyze and interpret the performance of the firm through preparation of financial statement.
- To teach accounting ratios to evaluate the financial performance of the firm.
- To make them to know the change in financial position through preparation of cash flow analysis.
- To acquire knowledge of cost, volume and profit analysis to make managerial decisions.
- To learn the process of preparing budgets.
- To learn the way of writing management report for decision making.

**Learning Outcome:**

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

- Explain the tools and techniques used in management accounting to take various management decisions
- Analyse and interpret the performance of the firm through preparation of comparative and common size statements and trend analyses.
- Apply the ratio analysis to evaluate the financial performance of an organisation.
- Analyse the change in flow and out flow of cash in business through preparation of cash flow statements.
- Evaluate the managerial decisions by applying cost, volume and profit analyses.
- Prepare a cash and flexible budget
- Compose reports under different situations for decision making.

- Build organizational value by taking appropriate management decisions Professionally and effectively collaborate with peers and communicate with faculty

**Unit 1: Introduction**

**Hours: 05**

**Level of Knowledge: Basic and Conceptual**

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

**Unit 2: Analysis and Interpretation of Financial Statements**

**Hours: 07**

**Level of Knowledge: Working Knowledge**

Concept and types of Financial Statements, significance and importance of Financial Statements, methods of analysis of financial statements, techniques of analysis and interpretation – Comparative Income Statements, Comparative Balance Sheets, Common Size Income Statements, Common Size Balance Sheets, Trend Analysis (problems on the above topics).

**Unit 3: Ratio Analysis**

**Hours: 10**

**Level of Knowledge: Working Knowledge**

Meaning of Ratio, objectives of Ratio Analysis, Significance of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratios, calculation and interpretation of profitability ratios, liquidity ratios, solvency ratios, advanced problems on the above (including preparation of Income statement and Balance sheet).

**Unit 4: Funds Flow Statement and Cash Flow Statement**

**Hours: 15**

**Level of Knowledge: Working Knowledge**

Introduction & Meaning of Funds Flow Statement, Concept of Fund, Concept of Flow of Fund, Uses and Limitations of Funds Flow Statement, Schedule of Changes in Working Capital, Calculation of Funds From Operations, Statement of Sources and Application of Funds – basic problems on the above. Introduction & meaning of CFS, differences between FFS and CFS, utility and limitations of CFS, Preparation of CFS – advanced problems (**only indirect method**) according to accounting standard 3

**Unit 5: Marginal Costing**

**Hours: 13**

**Level of Knowledge: Working Knowledge**

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

**Unit 6: Budgetary Control and Management Reporting**

**Hours: 10**

**Level of Knowledge: Conceptual Knowledge**

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

Meaning of Reporting and Reports, Essentials of an ideal report, Designing and Installation of Reporting system, Types of Reports, Drafting of Reports under different situations.

### SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collect statements of an Organization and Calculate Important Accounting Ratio's.
- Analysis real company Cash Flow Statement and give interpretation
- Draft a report on any crisis in an organization.

### Essential Reading:

1. R.K. Sharma, Shashi k Gupta (2015) .*Cost & Management Accounting*. New Delhi:Kalyani Publishers

### Recommended Reading:

1. Khan,M.Y.&Jain,P.K.(2012)*ManagementAccounting*(4ed).NewDelhi: TataMcGraw.Hill
2. Arora,M.N. (2012).*Cost and Management Accounting*. Mumbai:Himalaya Publishing House.
3. Dr.Maheswari, S.N (2012).*Management Accounting*. New Delhi: Sultan Chand & Sons. E.Gordon, Sundram.N

**Course: Taxation Laws-I**

**Code: COH533**

**Total Credits: 04**

**Total Hours: Proposed 75 hours**

**Course Type: Core**

### Course Description:

The course intends to impart knowledge on direct tax. It provides basic knowledge of concept of income, basis of charge and determination of residential status. It provides thorough knowledge on computation of income five heads of income namely income from salary, income from house property, income from business or profession, income from capital gains and income from other sources. It also provides knowledge of various concepts and their application relating to direct tax laws with a view to integrating the relevance of these laws with tax planning and decisions. As a prerequisite, the students should be having basic knowledge about Taxation system and Tax provisions prevailing in India.

### Course Objectives

- To help students understand basic concepts of income tax and provide knowledge on basis of charge.
- To enable them to differentiate between a Bill and an Act and to provide understanding of basic constitutional provisions which empowers Government to collect taxes in India
- To help them determine the residential status of an Assessee

- To enable student understand provision relating to computation of income under the head salary.
- To provide student knowledge on computation of income from house property and enable then choose the best alternative as self-occupied house.
- To enable students understand provisions relating computation of income from Business income, profession income, capital gains and other sources.
- To provide overview of computation of Total income and tax liability of Individuals.

### **Learning Outcomes:**

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

- Recall the concepts of Income, Assessee, assessment , person and other basic definitions
- Compute Gross total income of the Assessee in line with provisions of the Income tax Act.
- Critically analyse the application of existing provisions relating to exemptions and determination residential status.
- Apply the knowledge of Provisions relating to deductions and exemption within five heads on Income, and Compute the income from Salary, House property, Business income and other sources, and income from other sources.
- Evaluate under each heads of income the various deductions available for good tax planning.

### **Unit-1 Introduction to Income Tax and Basis of Charge**

**09 Hours**

#### **Level of Knowledge: Basic and Conceptual**

Concept of Income Tax-Finance Bill & Act; Definitions: Assessee, Person, Assessment year, Previous year, Income, Total Income and Agricultural Income – Concept of Capital & Revenue (a) Receipts (b) Payments (Expenditure). Charge of Income - Tax Residence Status of Individuals - Scope of Total Income - Income deemed to be received - Income Deemed to accrue or arise in India – problems on residential status.

### **Unit-2 Incomes from Salary**

**14 Hours**

#### **Level of Knowledge: Basic and Conceptual**

Brief introduction - Income from Salary - Definition; Characteristics of Salary Income; Computation of Salary Income - Basic Salary - Allowances - Perquisites (Valuation of RFA, Motor car, Benefits provided to specified employees) - Leave Encashment - Commutation of Pension - Death-cum-Retirement Gratuity -, Deduction from Gross Salary u/s 16 - Computation of income from salary.

### **Unit - 4 Income from House Property**

**12 Hours**

#### **Level of Knowledge: Conceptual & Analytical**

Meaning - Types of House Properties - Annual value Determination in different situations: House- treatment of unrealized rent and vacancy- Deductions for let out House properties - Annual Value of Self Occupied House Property -Deduction for Self-Occupied Property -- Computation of Income from Let-Out House Property, Income from Self Occupied House Property.

**Unit -4 Profits and Gains from Business and Profession****10 Hours****Level of Knowledge: Conceptual & Analytical**

Computation of Income under this head - Allowable Expenses - Expenses expressly disallowed - Problems relating to business (sole trader only) and Problems on profession relating to Chartered Accountant, Advocate and Doctor.

**Unit -5 Capital Gains and Other sources****15 Hours****Level of Knowledge: Conceptual & Analytical**

Capital Asset – inclusions/exclusions; Short Term Capital Asset; Long Term Capital Asset, Definition of Transfer, Transactions not regarded as transfer (relevant to individuals only); Computation of LTCG and STCG, indexation benefit and exemption with reference to sections 54, 54B, 54D, 54EC, 54F and 54G (Basic Problems only). Meaning and Explanation of Income from Other sources – Various Incomes which are falling under this head – Deductions allowed – Expenses Not Deductible – Computation of Income.

**Unit – 6 Computations of Total Income and Tax Liability****15 Hours****Level of Knowledge: Conceptual & Analytical**

Set –off and carry forward of losses - Scheme of Intra head and Inter head set-off and exceptions. Conditions for carry forward of losses. Deduction from Gross Total Income u/s 80C, 80CCC , 80CCD,80D , 80DD , 80DDB , 80E , 80G ,80GG , 80GGA, 80QQB,80RRB, 80TTA, 80TTB, 80U – Computation of Total Income and Tax Liability of individual Assessee only.

**Skill Development**

- Filling Form No. 49A (PAN) and 49B.
- Preparation of Form 16
- Filling of Income Tax Returns.
- Computation of Income Tax and the Slab Rates with Imaginary figures.
- Computation of various heads of Income with Imaginary figures.
- Compute problems on Excel.

**Essential Reading:**

1. Mehrotra.H.C.(2018). *Income Tax Law and Accounts Including Tax Planning*. SahityaBhawan Publications.
2. Narang. & Gaur. (2018). *Income Tax*.Mumbai:Himalaya Publication House.

**Recommended Reading:**

1. Prasad, B. (2018). *Direct Taxes-Law & Practice*. Wishwa Prakashana.
2. Vinod,K.S. (2018). *Direct Taxes-Law && Practice*(24 ed.).New Delhi:Taxman Publication.
3. Manoharan,T.N.(2018). *Students' Hand Book on Income Tax Law*.Chennai:Snowwhite Publications P. Ltd.

**Course: Risk in Financial Services****Code: COH541A****Total Credits: 04****Total Hours: 60****Course Type: DSE Elective: Finance and Investment****Course Description:**

The purpose of the course is to guarantee that students have an expansive comprehension of the general standards of risk in business, the key dangers that emerge inside the financial services industry, the impact of corporate administration, control and codes of conduct, and the methodologies that are regularly used to recognize, reduce and oversee particular parts of risk.

**Course Objectives:**

- Familiarize the students with Traditional and Modern risks in financial services.
- To study the different types of risks associated with business organizations.

**Course Learning Outcome:**

- Understanding on the traditional and modern risks in financial services.
- To gain comprehensive knowledge on different types of risks associated with business organizations.

**Unit1: Principles of Risk Management****Hours: 05****Level of Knowledge: Conceptual**

Introduction to Risk in Business, Specific Risks in Financial Services, external sources of risk and their potential impact on a business: economic, political, competitive environment, social and market forces, technological including cyber security, shocks and natural events, external stakeholders and third parties.

**Unit2: International Risk Regulation****Hours: 10****Level of Knowledge: Theoretical & Conceptual**

The Bank for International Settlements, role of the Bank for International Settlements, Basel Regulatory Capital, international guidelines and supervisory standards established by the Basel Committee, Capital Adequacy Assessment Process (ICAAP), principles of home-host state regulation, Regulatory Risk, differences between statutory and principles-based approaches to financial regulation.

**Unit3: Operational Risk and Credit Risk****Hours: 15****Level of Knowledge: Theoretical & Conceptual**

Definitions of Operational Risk according to the Basel Committee on Banking Supervision, Basel operational risk event types: Internal Fraud, External Fraud, Employment Practices and Workplace Safety, Clients, Products, & Business Practice, Damage to Physical Assets, Business Disruption & Systems Failures, Execution, Delivery & Process Management, Operational Risk Policy, Operational Risk Framework: identification, measurement, management and control, management information, monitoring, escalation, remediation. Operational Risk Identification, Operational Risk Assessment and Measurement, Managing Operational Risk, Credit Risk: Identification of Credit Risk: understand the key components of credit risk and how they arise: counterparty risk, issuer risk, and concentration risk. Credit Risk Measurement: techniques for measuring credit risk, credit exposure, credit risk premium, credit ratings. Credit Risk

Management: sound practice features of an effective credit risk management function, reporting and escalation tools of credit risk management, Basel key stages of credit risk policy development.

**Unit4: Market Risk, Investment Risk & Liquidity Risk**

**Hours: 15**

**Level of Knowledge: Theoretical & Conceptual**

Identification of Market Risk, different types of market risk: volatility risk, liquidity risk, currency risk, basis risk, Interest rate risk, commodity risk, equity risk. Market Risk Management: techniques and their application in managing market risk: hedging, market risk limits diversification. Concepts used in risk measurement and control: probability, volatility, regression, correlation coefficients alpha and beta, optimization. Value-at-Risk (VaR) approach to managing market risk. The Measurement of Investment Returns: basic concepts and measurement of investment related returns: nominal returns, real returns, total returns, holding period return. Identification and Measurement of Investment Risk, asset and portfolio investment risk, significance of alpha, beta and key investor ratios. Identification of Liquidity Risk: constituents of liquidity risk and how they can arise within the contexts of credit, market, investment and operational risk. Measurement of Liquidity Risk: funding liquidity risk analysis: liquidity gap analysis, stress testing, expected future funding requirement.

**Unit5: Model Risk, Risk Oversight and ERM**

**Hours: 15**

**Level of Knowledge: Theoretical & Conceptual**

Overview of Model Risk: benefits and limitations of modeling, major models utilized in operational, credit, market and liquidity risks, the principles of effective governance of risk modeling. Risk Governance within Financial Services Organizations: general roles, responsibilities and relationships between the principal oversight functions and the role of senior management. Risk Culture and Leadership: factors determining a firm's risk and control culture: governance and policies, risk appetite / risk tolerance, transparency, integrity, ethics and social responsibility, education and development. Enterprise Risk Management (ERM): definitions of enterprise risk and ERM, goals and challenges of establishing and implementing an ERM programme in relation to: exception-based escalation, aggregation, accountability.

**Recommended Reading:**

1. Alexander, K., Dhumale, R., & Eatwell, J. (2006). *Global governance of financial systems : the international regulation of systemic risk*. New York: Oxford University Press.
2. Development., O. f.-o. (2010). *Risk and Regulatory Policy: Improving the Governance of Risk*. Paris: OECD Publishing.
3. Kross, W. K. (2007). *Organized opportunities : risk management in financial services operations*. Weinheim: Wiley-VCH.
4. MacNeil, I., & O'Brien, J. (. (2010). *The future of financial regulation* . Portland, Or: Hart Pub.

**Course: Financial Services and Alternative Investments**

**Code: COH542A**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: DSE Elective: Finance and Investment**

**Course Description**

Recent years have witnessed major developments in the field of finance and investment Further, the field of finance has witnessed radical developments in the global scale in the form of

microcredit, microfinance, financial inclusion, rural finance, value chain finance, Islamic finance etc. It is essential to understand such new contemporary developments in finance.

**Course Objective:**

The course aims to inculcate conceptual frameworks of contemporary finance trends and to instill application level knowledge in the minds of students about contemporary finance trends.

**Learning Outcomes:**

- Understanding on the conceptual framework and history of micro-finance
- Student would gain knowledge on securitizations, mutual funds, financial inclusion, institutionalization of financial services and value chain financing.

**Unit 1: Microfinance**

**Hours: 12**

**Level of Knowledge: Conceptual and Basic**

Microfinance – Meaning, definition and conceptual framework and its history– Models of microfinance – Microcredit Vs Micro-savings Vs Microfinance – Microfinance institutions (MFI) Development of microfinance in India – GOI, RBI, MFDF and NABARD initiatives for development of microfinance in India – Innovative microfinance models in India – Issues faced by microfinance in India-Micro delivery mechanism – case study of SKS MFI and Grameen Bank-NGO and SHG. Y.H. Malegam committee report on Microfinance – Microfinance and poverty – Microfinance and economic development – microfinance and rural development – microfinance and women empowerment – Microfinance and informal finance sector – Microfinance and small business development.

**Unit 2: Securitization and Mutual Funds**

**Hours: 14**

**Level of Knowledge: Conceptual**

Securitization of debt- Meaning-Features- Special Purpose Vehicle- Pass Through Certificate & mechanism –Benefits of Securitization – Issues in Securitization Stock Broking: introduction, bodies Regulating Stock Broking Firms-Functions of Stock Broking Firms - Services of Depository and functions -Stock lending and Borrowing - Mutual fund: Types Mutual Funds – Advantages of mutual funds - Exchange Traded Funds-Trust-AMC-Custodians-Sponsor – Hedge funds-Regulations on mutual funds in India- Net Asset Value - Selection of a Fund – Performance Evaluation of Mutual funds.

**Unit 3: Financial Inclusion**

**Hours: 10**

**Level of Knowledge: Conceptual**

Overview of Lead Bank Scheme (LBS) and Service Area Approach (SAA) and the framework envisaged under LBS and SAA for achieving co-ordination at various levels-aimed at facilitating effective implementation of the financial inclusion initiative. Rangarajan Committee on financial inclusion – initiatives of GOI and RBI towards financial inclusion - Prime Minister’s Jan-Dhan scheme of financial inclusion and measurement of financial inclusion. Financial inclusion and SME finance.

**Unit 4: Project, Infrastructure Finance and Forex Business**

**Hours: 10**

**Level of Knowledge: Conceptual**

Investments both in India and abroad, joint ventures abroad by Indian Corporates, investment opportunities abroad for resident Indians- Financing of mergers and acquisitions. Fundamental

principles of lending to MNCs; International Credit Policy Agencies and Global Capital Markets- Methods of raising equity and debt resources through ECBS, ADRs/GDRs, ECCBS and other types of Bonds, etc in international markets - Role of RBI and FEDAI in regulating foreign exchange business of banks/other authorized dealers-NRI customers and various banking and investment products available to them under FEMA.

#### **Unit 5: Alternative Investments**

**Hours: 07**

##### **Level of Knowledge: Conceptual**

AIM (Alternate Investment Market) in UK - TSX Ventures in Canada - GEM (Growth Enterprise Market) in Hong Kong - MOTHERS (Market of the high-growth and emerging stocks) in Japan - Catalist in Singapore – Chinext in China – Regulations and features of SME exchange in India – Listing in SME exchange in India.

#### **Unit 6: Value chain financing & Islamic Financing**

**Hours: 07**

##### **Level of Knowledge: Conceptual**

Value chain financing – rural finance – need for rural finance – Chit fund finance and its regulation in India – Sharadha chit fund case study, Shadow banking. Islamic financing – origin and development – salient features of Islamic finance – Islamic finance in global financial market and Islamic finance in India.

##### **Essential reading:**

1. Buzzard, Shirley and Elaine Edgcomb. 1987. Monitoring and Evaluating Small Business Projects: A Step by Step Guide for Private Development Organizations. PACT, New York (an electronic copy of this book is posted at Blackboard).
2. Kindervatter, Suzanne. 1987. Doing a Feasibility Study: Training Activities for Starting or Reviewing a Small Business. OEF International, Washington, D.C. (an electronic copy of this book is posted at Blackboard).

##### **Recommended Reading**

1. Jeevanandam C., Foreign Exchange, Practice, Concepts & Control, Sultan Chand & Sons, New Delhi
2. Chaudhuri BK & Agarwal OP, Foreign Trade & Foreign Exchange, Himalaya Publishing House, Mumbai
3. Rajwade AV, Foreign Exchange, International Finance & Risk Management, Academy of Business Studies, New Delhi

**Course: Strategic Financial Management****Code: COH543A****Total Credits: 04****Total Hours: 60****Course Type: DSE Elective: Finance and Investment****Course Description**

This course will help the students to expand their understanding in applying core financial management concepts and techniques for strategic decision making. It covers basic concepts of finance, risk analysis, investment decision analysis, strategic aspects to - cost management, mergers, acquisitions and corporate restructuring; ethical considerations and the concept, need and implication of corporate governance.

**Course Learning Outcome**

- Student should be able to identify and evaluate risk associated with various sources of finance, their costs including CAPM and other models.
- This course enables students to assess potential investment decisions and strategies, understand strategic aspects to cost management.
- The student should possess in-depth understanding of corporate valuation techniques including EVA and MVA concepts, analysis of corporate growth and restructuring through mergers, acquisitions and other means and understand ethical considerations and corporate governance and their implications for organizations.

**Unit1: Introduction****Hours: 06****Level of Knowledge: Conceptual**

Meaning of SFM - Reasons for managing business financially - 9-s model for SFM - Financial goals and strategy- Value Chain analysis- Cost Benefit analysis- Strategic Business Units- Strategic Planning process- Life -Cycle costing- Activity Based costing

**Unit2: Risk analysis & Classification****Hours: 06****Level of Knowledge: Conceptual**

Types of risk - Financial risk- market risk and credit risk, foreign exchange risk, interest rate risk, counterparty risk, systemic risk- operational risk, Strategic risk, Risk and return analysis (practical problems involving expected return and risk)- Difficulties in measurement of risk, Risk classification system-COSO

**Unit 3: Investment decision and project cash flows****Hours: 10****Level of knowledge: Analytical**

Long- term Investment decisions- Types of long term investment decisions- Phases in long term investment decisions- Different analyses for evaluating an investment proposal- Estimation of project cash flow- Initial cash flow, Sunk cost, Terminal cash flow (problems on estimation of cash flow) - Relevant cost analysis (concept)

**Unit 4: Capital Budgeting Decisions****Hours: 12****Level of Knowledge - Conceptual & Working**

Capital budgeting decisions-Traditional Capital Budgeting evaluation methods (PBP & ARR-revision of these concepts)Capital budgeting decisions under uncertainty and risky situations-Concept of probability & expected value Certainty Equivalent approach, Simulation and Decision tree analysis, Sensitivity analysis, Capital

Rationing, Adjusted Net Present Value, Replacement decisions, Effect of inflation on CB decisions (case study)

**Unit5: Corporate Valuation & Shareholder value creation**

**Hours: 12**

**Level of Knowledge- Conceptual**

Reasons for valuation of business enterprise - Different Approaches to corporate valuation - Discounted Cash Flow valuation- FCFF, NOPLAT, FCFE, EVA- problems on DCF method of valuation- Traditional techniques of evaluating value- ROI, EBIT, EBIDTA, ROCE, RONA- New approaches to shareholder valuation

**Unit6: Expansion and Financial Re-structuring**

**Hours: 08**

**Level of Knowledge - Conceptual & Working**

Need for financial restructuring - Restructuring through privatization-Restructuring of sick companies - Mergers and amalgamations - Calculation of purchase consideration- Share exchange ratio- Evaluation of M&A decisions (problems)- legal procedure for merger -benefits and cost of merger; Corporate and distress restructuring - Demergers- Leverage buyout-share repurchases.

**Unit7: Ethical Aspects in SFM**

**Hours: 06**

**Level of Knowledge: Conceptual**

Ethical Dilemma faced by Financial Managers - Need for corporate social responsibility - Corporate governance- Key stakeholders of an organization-shareholders, lenders, directors, employees, customers, suppliers and the government- Principles of Corporate Governance- Audit Committee- Role of BOD- Good CG practices (case study)

**Essential Reading:**

1. Rustagi., R P (2010), 4<sup>th</sup> ed., *Financial Management - Theory, Concepts And Problem*, New Delhi: Taxman Publications Pvt. Limited.

**Recommended Reading:**

1. Pandey.I.M. (2015)*Financial Management*( 9 ed ). New Delhi: Vikas Publications
2. Jakothiya.,Girish. .(2000) .*Strategic Financial Management*.New Delhi: Vikas Publishing House.
3. Prasanna,C.(2011)*Corporate Valuation and Value creation*. New Delhi: TATA McGraw Hill.

**Course: Principles of Insurance**

**Code: COH541B**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: DSE Elective: Banking and Insurance**

**Course Description**

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates is also explained. The relationship between insurers and their customers and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

### **Course Learning Objectives:**

- To familiarize the students with the general framework and functioning of the Insurance Corporation
- To study the historical evolution of the general insurance markets in India.
- To understand the principles in the insurance business.

#### **Unit 1: Risk Management**

**Hours: 05**

##### **Level of Knowledge: Conceptual and theoretical**

Provides an understanding of risk management – different types of risks – actual and consequential losses – management of risks – loss minimization techniques.

#### **Unit 2: The Concept of Insurance and its Evolution:**

**Hours: 05**

##### **Level of Knowledge: Conceptual and theoretical**

The basics and nature of insurance – evolution and nature of insurance – how insurance operates today – different classes of insurance – importance of insurance – how insurance takes care of unexpected eventualities.

#### **Unit 3: The Business of Insurance**

**Hours: 06**

##### **Level of Knowledge: Conceptual and theoretical**

Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society.

#### **Unit 4: The Insurance Market**

**Hours: 06**

##### **Level of Knowledge: Conceptual and theoretical**

The various constituents of the insurance market – operations of insurance companies – operations of intermediaries – specialist insurance companies – insurance specialists – the role of regulators – other bodies connected with insurance.

Understanding insurance customers – different customer needs – importance of customers – customer mindsets – customer satisfaction – customer behavior at purchase point – customer behavior when claim occurs – importance of ethical behavior.

#### **Unit5: The Insurance Contract**

**Hours: 10**

##### **Level of Knowledge: Conceptual and theoretical**

Terms of an insurance contract – principles which form the foundation of insurance – significance of the principle of insurable interest – the principle of indemnity – the principle of subrogation – the principle of contribution – disclosure of all relevant information – principle of utmost good faith – the relevance of proximate cause – the insurance contract.

#### **Unit6: Insurance Terminology**

**Hours: 08**

##### **Level of Knowledge: Conceptual**

Common terms used in insurance – terms common to both life and non – life insurance – terms are specific to life and non – life insurance – how insurance terms are used.

#### **Unit 7: Life Insurance products**

**Hours: 10**

##### **Level of Knowledge: Conceptual and working**

The risk of dying early – the risk of living too long –different products offered by life insurers – term plans – pure endowment plans –combinations of plans – traditional products – linked policies – features of annuities and group policies.

**Unit8:General Insurance Products**

**Hours: 10**

**Level of Knowledge: Conceptual and theoretical**

Risks faced by the owner of assets – exposure to perils – features of products covering fire and allied perils – products covering marine and transit risks – products covering financial losses due to accidents – products covering financial losses due hospitalization – products covering miscellaneous risks.

**Annexure: A write up on the history of insurance is provided.**

**Essential Reading:**

1. Mathew, M. J. (2012). *Insurance Principles and Practices* (4 ed.). Jaipur: RBSA publishers.
2. Jain, Rajiv (2006). *Insurance Law & Practice* (2 ed.). New Delhi: Vidhi Publishing Company.

**Recommended Reading:**

1. Pal, K., Bodla, B. S., & Garg, M. C. (2008). *Insurance management – Principles and Practices*. New Delhi: Deep and Deep Publishers.
2. Gupta, P. K. (2010) *Fundamentals of insurance*. Mumbai: Himalaya publishing house.
3. Gulati, N. C. (2007). *Principles of insurance management*. New Delhi: Excel Books.

**Course: Practice of Life Insurance and General Insurance**

**Code: COH542B**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: DSE Elective: Banking and Insurance**

**Course Description:**

To acquaint the candidates with the different aspects of life insurance and general insurance its different applications and its detailed features. It gives the reader an insight into the different types of life insurance plans products, and its variations. The method of premium calculation and bonus, the different types of annuity plans, group insurance plans etc., are explained in a lucid style, for an easy understanding. Topics on Unit-linked policies, nomination and assignments, lapsed and revival of policies, surrender values and foreclosure, as also policy claims have all been brought out very well. General insurance policies, underwriting practices, claims management, accounting, investments and customer service.

**Course Learning Outcome:**

- To familiarize the students on the dynamics of life insurance practice.
- To make the students understand the general insurance business and products.
- To give overall practical working knowledge of life insurance and general insurance.

**I - Practice of Life Insurance**

**Unit 1: Practice of Life Insurance**

**Hours: 05**

**Level of Knowledge: Conceptual and theoretical**

Overview of the Indian Insurance Market – Growth of Insurance business in India – Organizational structure of the Life Insurance Corporation of India (LIC) – Postal Life Insurance

-Organizational structure of Postal Life Insurance – Appointment of life insurance agents and their functions – Need of an agent in life insurance selling – Appointment of agents – Remuneration to agents – Trends in life insurance distribution channels.

**Unit 2: Premiums and Bonuses**

**Hours: 02**

**Level of Knowledge: Conceptual and theoretical**

Concept of premium – Different types of premium – Different factors considered in calculating premium – Bonus in policies – Different types of bonus in life insurance policies.

**Unit 3: Plans of Life insurance**

**Hours: 03**

**Level of Knowledge: Conceptual and theoretical**

Different types of life insurance plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole-Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider benefits – Industrial life insurance – MWP Policies – Keyman insurance – Health insurance and its types.

**Unit 4: Annuities**

**Hours: 02**

**Level of Knowledge: Conceptual and working**

Understand the concept of annuity – Different types of annuity plans – Advantages and disadvantages of annuity – Annuity Vs Life Insurance – Important terms used in annuity

**Unit 5: Group Insurance**

**Hours: 03**

**Level of Knowledge: Conceptual and theoretical**

Importance of group insurance schemes – Main features of group insurance schemes – Eligibility conditions in group insurance – Different types of group insurance schemes – Group Term Insurance Scheme – Group Gratuity Scheme – Group Superannuation scheme – Types of group superannuation schemes – Group Leave Encashment scheme – Employees Deposit – Linked insurance Scheme – Group Insurance Scheme in-lieu of EDLI – Social Security Scheme.

**Unit 6: Linked Life Insurance Policies**

**Hours: 02**

**Level of Knowledge: Conceptual and theoretical**

Concept of Unit-linked policies – ULIP premium and its break-up – Types of funds in ULIPS – Traditional plans Vs ULIPS – How ULIPS work – Top Up & NAV – Features of ULIPS – Revival of ULIPS – IRDA guidelines on ULIPS.

**Unit 7: Applications and Acceptance**

**Hours: 02**

**Level of Knowledge: Conceptual and theoretical**

Fundamentals of life insurance contracts – Principles of utmost good faith – Insurable interest – Life insurance policy application and process – Proposal form and related documents.

**Unit 8: Policy Documents**

**Hours: 02**

**Level of Knowledge: Conceptual and theoretical**

Importance of a policy document – Format of a policy document – Policy schedule and its various components – Conditions and privileges in a policy document – Duplicate policies.

**Unit 9: Premium payment, policy lapse and revival**

**Hours: 02**

**Level of Knowledge: Conceptual and theoretical**

Premium calculations – Surrender value and non-forfeiture options – Revival of lapsed policies and its types – Revival of postal life insurance policies.

**Unit 10: Assignment, Nomination and Surrender of policy****Hours: 03****Level of Knowledge: Conceptual and theoretical**

Assignment of life insurance policies – Conditional assignment – Absolute assignment – Process of Assignment – Nomination – Process of Nomination – Features of Nomination – Assignment Vs Nomination – Surrender of policies – Foreclosure of insurance policies.

**Unit 11: Policy Claims****Hours: 03****Level of Knowledge: Conceptual and theoretical**

Different types of policy claims – Survival Benefits – Death Claims – Maturity Claims – Submission of Proof of title at claim processing stage – Early Claims & Non-early claims – Documents required for processing early claims – Death due to un-natural causes or accidents – Nomination – Assignment – Waiver of evidence of title – Claims Concession Clause and Extended Claims Concession Clause – Presumption of Death – Insurance Riders – Accidental Death Benefit rider – Permanent Death Benefit Rider – IRDA regulations w.r.t Claim payments

**II- Practice of General Insurance****Unit 1: Introduction to General Insurance****Hours: 04****Level of Knowledge: Conceptual and theoretical**

Introduction of Indian Insurance Market – Structure, Classification, Salient features of Indian general insurance market – Development of international insurance market – Global relationship – Types of roles in insurance industry – Regulator – insurer – Reinsurer & Retrocessionaire – Insured – Intermediary – Ancillary role

**Unit 2: Policy Documents and forms****Hours: 02****Level of Knowledge: Conceptual and theoretical**

Insurance contract & elements – Components of an insurance policy – Interpretation of policies – Contents of insurance proposal form – Certificate of Insurance – Claim forms

**Unit 3: General Insurance Products - Part 1 (Fire & Marine Insurance )****Hours: 03****Level of Knowledge: Conceptual and theoretical**

Fire insurance Coverage – Exclusions – Conditions of fire insurance policy – Coverage under special policies – Marine insurance Coverage – Marine insurance Act 1938 – Types of marine insurance policy – Marine hull policy.

**Unit 4: General insurance Products – Part 2 (Motor Liability, Personal Accident and Specialty)****Hours: 04****Level of Knowledge: Conceptual and theoretical**

Motor insurance policy – Important documents – Types of policies – Liability – Motor claims & procedures – Legal Liability policy – Public & Product Liability insurances – Personal Accident insurance – health insurance

**Unit 5: General insurance Products – Part 3 (Engineering & other Insurances) Hours: 05****Level of Knowledge: Conceptual and theoretical**

Classes of Engineering insurance – Burglary insurance – Baggage insurance – Fidelity Guarantee insurance – Jeweller's Block insurance – Crime insurance – Aviation insurance – Satellite insurance – Oil & energy risks insurance – Micro insurance

**Unit 6: Underwriting****Hours: 03****Level of Knowledge: Conceptual and theoretical**

Concept and process of underwriting - Risk Management - Types of reinsurance - Method of reinsurance - Insurer's role in risk management - Risk evaluation - Documentation procedure

**Unit 7: Ratings & Premium****Hours: 03****Level of Knowledge: Conceptual and theoretical**

Premium-Claims trends and factors - Burning cost method - Accuracy and reliability of outstanding claims reserves - Details of Soft market and Hard market - Bonus/Malus - Claims cost.

**Unit 8: Claims****Hours: 03****Level of Knowledge: Conceptual and theoretical**

Preliminary procedure - Loss minimization - Procedure - Process of claim management - Arbitration - Modes of settlement - Recoveries - Identifying claim

**Unit 9: Insurance Reserves & Accounting****Hours: 04****Level of Knowledge: Conceptual and theoretical**

Types of reserves - Stakeholder - Types of technical reserves - Reserving process of insurance companies - Investment theories - Types of investment - Basic of insurance accounting - Accounting modules.

**References & Recommended Readings:**

1. Davis W. Gregg, *Life and health insurance handbook*
2. John Magee & David Bicklhaupt, *General Insurance*
3. R.D.Samarth, *Operational Transformation of General Insurance Industry during the period 1950 to 1990 & Beyond*
4. Arun Agarwal / P R Rao, *Study on Distribution Functions in General Insurance & Role of Intermediaries*
5. Martin Frappoli, *General Insurance for Information Technology Professionals*

**Course: Regulations of Insurance Business****Code: COH543B****Total Credits: 04****Total Hours: 60****Course Type: DSE Elective: Banking & Insurance****Course Description**

The course is framed to create an appreciation of the importance of the Regulatory Environment necessary for the orderly and smooth functioning of the Insurance Business in India. The book puts forth the complex rules and regulations in a simple manner along with learning outcomes.

**Course Learning Outcome**

- To understand the rules and regulations of insurance business
- To learn basic regulatory frame work of insurance business.
- To give practical exposure of IRDA regulatory body.

**Unit 1: Development of Insurance Legislation in India and Insurance Act 1938****Level of Knowledge: Conceptual and theoretical****Hours: 05**

Development and growth of Life and Non-life Insurance industry in India – Nationalization of insurance Industry – Insurance association and Life and General Councils – GIBNA.

**Unit 2: IRDA Functions and Insurance Councils****Hours: 08****Level of Knowledge: Conceptual and theoretical**

Mission and Composition of IRDA – Duties and powers and Functions of IRDA – Regulations issued – Motor Vehicle Act 1988 – Salient features – No Fault liability – Hit and Run Accidents – Marine Insurance Act – The Bill of Lading Act – Indian Railways Act – Carriage of Goods by Sea act and various other acts – Workmen’s compensation Act – Employee State Insurance Act – Public Liability act – General and Life Insurance Councils – Formation, duration and dissolution of Executive committee – Functions and Powers of the executive committee.

**Unit 3: IRDA and its Licensing Functions****Hours: 10****Level of Knowledge: Conceptual and theoretical**

Licensing functions of IRDA – Code of Conduct, Qualifications, functions, Validity and Renewal of license applicable to Brokers, Agents and Corporate Agents – Regulations for Third Party Administrators (TPA) – procedure for obtaining a license – revocation and cancellation – code of conduct and maintaining confidentiality by TPA – Procedure for Registration of Insurance companies – General and Capital Requirements – renewal and suspension of Registration – cancellation and revival of registration – Regulations for Registration of Life and General reinsurance – Code of Conduct and Categorization of Surveyors – licensing procedures – Duties and Responsibilities and practical training – Practical Training – Inspection

**Unit 4: Regulations on Conduct of Business****Hours: 12****Level of Knowledge: Conceptual and theoretical**

IRDA regulations on Obligation of Insurers for rural and Social sector – Classification of Rural – Obligations for Rural and social sector before and Sixth financial Plan onwards – Micro Insurance – concept and origin – Govt. recommendations on Micro Insurance – Conditions for Micro Insurance Agents – Life and Non-life Micro Insurers Product parameters – Regulation and working of ULIPs – IRDA guidelines – regulatory environment of ULIPs – Anti Money laundering – Concept and reasons – Stages and methods of Money laundering – Legislations and RBI guidelines – Know Your Customer process – Product and customer profile – Manner and Method of receipt of Premium – compliance of Sec 64 VB and relaxations – Memorandum of exchange Control regulations relating to Life and General Insurance premiums and claims for Residents and Non-residents – Sharing Data base Regulations – Approval and restriction on business of referral company – Obligations of Referral and Insurer’s – IRDA regulations on Advertisements – Compliance and control – Statutory warnings.

**Unit 5: Policy Holders Rights of Assignment, Nomination and Transfer****Level of Knowledge: Conceptual and theoretical****Hours: 08**

Assignment and Transfer of policies – Recommendations of Law commission – Nomination by Policy Holder – Prohibition of Rebates – Repudiation clause – Recommendations of Law clause – Provisions of sec 64 VB – Exemptions to Sec 64 VB – Provisions for Nomination of policies – Recommendations of law commission – Provision for prohibition of rebates – Repudiation Clause.

**Unit 6: Protection of Policy Holders Interest****Hours: 08****Level of Knowledge: Conceptual and theoretical**

Stages of Insurance Policy – Pre and Post stage of Insurance Cycle – Free look period –its objective – Matters to be stated in a Life and General Insurance Policy – Grievance Redressal – Complaint handling –Policy Holders Servicing Procedures – Claim procedures for Life and General Insurance Policies – Format of Key Feature documents.

**Unit 7: Dispute Resolution Mechanism****Hours: 03****Level of Knowledge: Conceptual and theoretical**

Consumer protection Act – Feature and Structure – Appeals and penalties – Ombudsman – Nature of complaints – Pre requisite for filing Complaints – Suggested amendments by law commission – Jurisdiction.

**Unit 8: Financial Regulatory aspects of Solvency margin and Investments****Hours: 04****Level of Knowledge: Conceptual and theoretical**

Reserves maintained by Insurance companies – Management of reserves – Stakeholders – Types of Technical Reserves – Reserving Process followed by Insurance Companies – Premium Investment strategies –Indian regulations – Insurance Accounting.

**Unit 9: International Trends In Insurance Regulation****Hours: 02****Level of Knowledge: Conceptual and theoretical**

Purpose and area of focus of regulations – Regulatory systems of other countries.

**Annexure:****Right to Information Act****Guidelines for Grievance Redressal by Insurance Companies****Essential Reading:**

IRDA guidelines and websites.

## Semester VI:

Course: Business Analytics

Course Code: COH631N

Total Credits: 04

Total Hours: 60

Course Type: SEC

**Course Description**

Information has been the crux for business success. The advancement in computing and information technology has created the opportunity for businesses to store, organize and analyze vast amounts of their customer data for decision making. This course introduces concepts of database analytics, methods and tools with concrete examples from industry applications. Students will learn the fundamentals & advancement of data analytics driven strategies in creating an edge in today's competitive business environment.

## Course Objectives

Articulate a business problem and convert it into a viable analytics question.

Apply Data visualization for exploratory analysis and communicate effectively to diverse audience.

Evaluate various analytical approaches and select the most appropriate for the given problem.

Build Analytics solutions and assess their effectiveness.

## Learning Outcomes

Demonstrate knowledge of basic concepts and terminologies in business analytics.

Dissect vast data into meaningful information

Deduce a business problem into clearly defined and articulated problem statement for assessment.

Apply data visualization tools to present information for decision makers.

Build solutions for business problems.

### Unit 1: Introduction to Business Analytics.

**5 hours**

Concept of analytics, Types of Analytics and purpose: Descriptive, Predictive and Prescriptive, Business Analytics maturity curve, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Emerging concepts in analytics - machine learning, neural network, affective computing, block chain, Data Mart, Data Lake.

### Unit 2: Data, Databases, Data warehouse and Data mining

**7 Hours**

Data, Vector, Data frame, Types of Data Sources- Structured Vs Semi structured Vs Unstructured data, Data Warehouse Vs Databases, Relational vs Non-Relational Database, RDBMS Data structures, Columnar Data structures, Data issues, Data Mining meaning, Association Rules

### Unit 3: Analytics Methodology and Fundamental Statistical Analysis

**16 Hours**

Introduction to Analytics Methodology, Cross Industry standard process for Data Mining, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation -Data Blending - concatenate, Joiner, Filters (Column and Row), Aggregation, Group-by, Rule Engine, pivot. Types of data, Levels of measurement, Categorical Vs Numerical variables, measures of central tendency, skewness, variance, standard deviation, covariance.

### Unit 4: Time series Analysis

**12 Hours**

Trend Analysis, Seasonality and cyclical behaviour, Moving Average, Exponential smoothing methods - Single exponential, double exponential, HOLT-WINTERS, ARIMA, Multiple linear regression based forecasting.

### Unit 5: Predictive Analytics

**14 Hours**

Correlation, Simple linear regression: coefficient of determination, significance tests, residual analysis, confidence and prediction intervals. Multiple linear regression: coefficient of multiple

coefficient of determination, interpretation of regression coefficients, categorical variables, heteroscedasticity, multi-collinearity, outliers, autoregression and transformation of variables, Clustering, Decision trees, Random forests,

### **Unit 6: Fundamental Visualization**

**6 Hours**

Graphs, Charts, Histograms, scatter plot, Maps, dashboard creation.

#### **Essential Reading**

1. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8<sup>th</sup> Edition, John Wiley & Sons, 2007
2. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
3. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009.

#### **Additional Reading**

1. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
2. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, GalitShmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
3. The New Science of Retailing: How Analytics are Transforming the Supply Chain and Improving Performance, Ananth Raman, Marshall Fisher, HBR Book Press, 2010
4. Data Mining: Concepts and Techniques", Morgan Kaufmann Publication, 3<sup>rd</sup> Edition, 2011.
5. Decision Support and Business Intelligence Systems, Turban, E., Aronson, JE., Liang, T. Sharda R, Prentice Hall Publisher, 10<sup>th</sup> Edition, 2011
6. Data Science for Business - What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O' Reilly Media Publication, 2013

### **Course: Accounting Standards and Financial Reporting**

**Code: COH632**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

#### **Course Description**

This paper enables the students to have a deep understanding of the theoretical framework of Accounting and also helps the students to have an in-depth knowledge of Accounting Standards to be followed while disclosing the books of accounts. It also familiarizes the students with the standards and procedures to be followed while valuing the various items of the Balance sheet. As a prerequisite, students should have a thorough understanding of various accounting concepts.

#### **Course Learning Objectives**

- To enable the students to have a deep understanding of the theoretical framework of Accounting.

- To familiarize the students with the disclosure requirements while preparation of Financial Statements by the Companies.
- To help the students to have an in-depth knowledge of Accounting Standards to be followed.
- To enable the students to understand International Accounting Standards and their importance to Global businesses.

To motivate students for research in the accounting area.

### **Course Learning Outcomes**

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

- Explain the accounting for various inventory methods.
- Interpret and prepare Cash Flow Statements.
- Identify and explain the steps in the revenue recognition process.
- Determine the costs to include in initial valuation of property, plant, and equipment, including self-constructed assets and those acquired through exchange.
- Explain the accounting issue related to asset impairment.
- Analyze the valuation of Intangibles in the Financial Statements by different companies.
- Analyze the impact of Foreign Exchange Transactions on the financial statements of the Company.
- Appraise the valuation of Investments methods for different classes of investments.
- Classify different Types of segments of the Company and their performance.
- Explain the benefits of preparing Interim Financial Reporting by the companies.
- Assess the changes in the position of the Organization within the year.
- Tabulate the basic differences between the Accounting Standards (AS) the old version and latest Ind AS.
- Locate and analyze financial data from annual reports of corporations.
- Prepare accounting records and financial statements from source documents in accordance with Generally Accepted Accounting Principles.

### **Unit- 1 Accounting Concepts and Principles**

**4 hours**

#### **Level of Knowledge: Basic and Conceptual**

Materiality concept, Money measurement concept, Cost concept, Conservatism, Accrual Vs Cash and Periodicity concept found relevant to be concept, Consistency concept, Business Entity concept, Going concern concept, Duality or Accounting equivalence concept, Realization concept, Matching concept, Full disclosure. Accounting principles, Selection of accounting principles, Measurement in accounting, Measurement Constraints in accounting, accounting principles vs. Accounting policies

### **Unit- 2 Accounting Standards 1-3**

**18 Hours**

#### **Level of Knowledge: Basic and Conceptual**

Meaning, Objectives, Advantages, disadvantages, Procedure for issuing Accounting Standards by the ICAI, Scope of Accounting Standards: - Level-I Enterprises, Level- II Enterprises and Level-III Enterprises. Accounting Standards as per Companies Act 2013 and Income Tax Act 1961 to be included. NACAS and its role under Companies Act, 2013. IFRS, International Accounting Standards, IND AS and GAAP.

#### **Disclosure of Accounting Policies AS -1**

Scope, Need, Various areas where disclosure is mandatory, Change in Accounting Policies .Comparison of AS-1 with IND AS-1.

### **Valuation of Inventories AS -2**

Objective, Definition, Measurement of Inventory – Cost inventories, Exclusion from the cost of inventories, Valuation of inventory – Specific identification method, First-in First- out method, Weighted Average cost, Standard cost, Retail inventory method, Net realizable value, Valuation of containers and empties, Disclosure in the financial statement, Corporate Accounting practices (Problems).Comparison of AS-2 with IND AS-2.

### **Accounting for cash flow statement AS -3**

Cash flows- Defined- Cash flows components- Operating activities, Investing activities, and Financing activities, Cash flow from foreign currency transactions. Treatment of tax, Investment in associates, subsidiaries and joint ventures, Acquisition and disposal of subsidiaries, Non- cash transactions, Cash and cash equivalents, Advantages of cash flow statements, Cash flows- Defined, Cash flows components- Operating activities, Investing activities, Financing activities, Cash flow from foreign currency transactions. Treatment of tax, Investment in associates, subsidiaries and joint ventures, Acquisition and disposal of subsidiaries, Non- cash transactions, Cash and cash equivalents, Problems to be worked out to give an in-depth knowledge. Preparation of cash flow statement.Applicability of CFS.Comparison of AS-3 with IND AS-7.

## **Unit- 3 Accounting Standards 9-11**

**15 hours**

### **Revenue Recognition AS -9**

Revenue definition- Exclusions- Revenue from sale of goods, Revenue from rendering services, Revenue from use of resources by others-Disclosure requirements-Timing of revenue recognition. Comparison of AS-9 with IND AS-18.

### **Property, Plant and Equipment AS -10**

Definition, Objective, Recognition of assets Initial measurement ,Subsequent costs, Measurement subsequent initial recognition, Revaluations, Increase /Decrease due to revaluation , Depreciation as per Schedule II of the Companies act,2013 and Guidance note, Impairment, Compensation for impairment, De-recognition: Accounting Treatment , Disclosure; Corporate practices, (Problems).Comparison of AS-10 with IND AS-16.

### **Effects of changes in Foreign Exchange Rates AS- 11**

Need and objective, Scope and applicability, foreign currency transactions, Definitions, Classification for accounting treatment - Category- I-Foreign currency transactions; Category- II-Foreign operations; Category- III-Forward exchange contracts. Comparison of AS-11 with IND AS-21.

## **Unit- 4 Accounting Standards 13, 16 &17**

**14 hours**

### **Accounting for Investments AS-13**

Investment defined, Exception, Classification of investment, Cost of investments and Valuation of investments. Disposal of investments,Re-classification of investment, Disclosure of investment in the financial statements, (Problems).Comparison of AS-13 with IND AS-32, AS-107 & AS-109.

### **Borrowing cost AS- 16**

Meaning and coverage, Qualifying asset, Recognition of borrowing cost, Eligible items for borrowing cost, Specific borrowing, General borrowing, Capitalization ceiling, Commencement of capitalization, Conditions for capitalization, Suspension of capitalization, Cessation of Capitalization, (Problems).Comparison of AS-16 with IND AS-23.

### **Segment reporting AS- 17**

Meaning, Objective, Need for segment reporting. Types: Business segment, Geographical segment, Segment revenue, Segment expenses, Segment result, Segment assets, Segment liabilities, Primary and secondary segments. Corporate practices. Comparison of AS-17 with IND AS-108.

**Unit- 5 Accounting Standards 25-26**

**9 hours**

**Interim Financial Reporting AS- 25**

Meaning, financial statements, Need, Principles of recognition and measurements, Form and contents of interim financial statements, Disclosure requirements. Comparison of AS-25 with IND AS-34.

**Intangible Assets AS- 26**

Asset- Meaning, Types - Intangible assets- Meaning, Unidentifiable, Acquired identifiable, Internally generated identifiable intangible asset, Characteristics, Cost of intangible assets, Research and development, Accounting treatment of research and development cost, Determination of cost of internally generated brands, Amortization of intangibles - Different methods, Retirement and disposal, Disclosure of corporate practices. Comparison of AS-26 with IND AS-38.

**Skill Development**

- Analysis of published financial statements for at least two types of stakeholders.
- Preparation of notes to accounts for non-current assets.
- Preparation of interim financial report of any two companies.
- Disclosure of change in accounting policies in the annual reports of any two selected companies.
- Comments for recent development exposure draft in IFRS and Ind AS.

**Essential Reading:**

Rawat D.S, (2017). *Accounting Standards*. New Delhi: Taxmann Allied Services (p) Ltd.

**Recommended Readings:**

1. Saini A., (2016). *Accounting Standards for students*. Bombay: Himlaya Publishing House.
2. M.P, Vijay Kumar. (2016). *First Lessons on Accounting Standards*. Mumbai: Snow White Publications Pvt. Ltd.
3. Jain., Narang. (2016). *Accounting Theory*. New Delhi: Kalyani Publishers.
4. Aggarwal.Manav., (2015). *Accounting Theory and Practice*. New Delhi: Kalyani Publishers.

**Course: Taxation Laws -II**

**Code: COH633**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: Core**

**Course Description:**

Every Assessee whose income crosses the taxable limit has to compulsorily pay taxes. Knowledge about returns and procedure of Assessment helps every Assessee to comply with tax provisions.

This course on Taxation Law-II is offered as a core paper in the sixth semester. It provides advanced knowledge on tax provisions prevailing and knowledge on the assessment of income of individuals and Companies. The course also includes "Goods and Services Act", which came into force with effect from 1 July 2017 under the principle of One Nation, One Tax and One Market. It provides an overview of structure of GST Act, procedure for registration, procedure to claim ITC, reverse charge mechanism, payment of GST

### **Course objectives**

The subject is aimed to equip students with the knowledge of tax planning for managerial decisions. The course also provides an overview of Return of income and Assessment procedures, computing total income and tax liability of company. The course will enable students to comply with tax provision and assessment... The course also gives them overview of the new taxation reform GST. The students will be able to understand important definition of GST, registration and procedure of Levy under GST.

### **Learning Outcomes:**

After completion of the course the students will be able to

- Recall the concepts of tax planning, tax avoidance and tax evasion
- Recall the important concepts of GST
- Evaluate the various alternatives in capital structure and buy or lease decisions.
- Apply tax planning concepts while taking business decisions
- Understand the meaning of return of income and procedure of Assessment.
- Calculate the total income and estimate the tax liability of companies;
- Calculate the transaction value and GST payable.
- Critically appraise the impact of GST on various sectors of the economy

### **Unit -1 Tax Planning and Managerial Decisions**

**8 Hours**

#### **Level of Knowledge: Basic and Conceptual**

Basic concepts: meaning of tax planning, tax avoidance and tax evasion. Requisites of good tax planning, factors and types of tax planning, benefits of tax planning. Tax planning based on-residential status, nature of business, form of business organization, tax planning and managerial decisions-capital structure decisions, own or lease an asset.

### **Unit: -2 Return of Income and procedure for assessment**

**6 Hours**

#### **Level of Knowledge: Conceptual and Analytical**

Meaning and types (belated, revised and defective), Due dates for filing return, Authorized signatories, Consequence of non-filing  
Assessment- types- Self assessment, Summary assessment, Regular assessment, Best judgment assessment, Income escaping assessment.

### **Unit -3. Assessment of companies**

**10 hours**

#### **Level of Knowledge: Analytical**

Meaning of, Indian company , domestic and foreign company, residential status, Minimum Alternate tax, Computation of book profits u/s 115JB, corporate dividend tax, Computation of total income , corporate tax rates and tax liability of company.

**Unit -4 Introduction to Goods and Services Tax (GST)****14 hours**

**Level of knowledge: analytical** objectives and basic scheme of GST, meaning – salient features of GST – subsuming of taxes – benefits of implementing GST – constitutional amendments - structure of GST (dual model) – central GST – state / union territory GST – integrated GST - GST council: structure, powers and functions, provisions for amendments. **Definition:** supply, aggregate turnover, capital goods, casual taxable person, composite supply, mixed supply, exempt supply, outward supply, zero rated supply, place of supply, goods, input service distributor, job work, manufacture, input tax, input tax credit, place of business, reverse charge, casual taxable person.

**Unit -5 Registration, Procedure and Levy under GST****12 Hours****Level of Knowledge: Conceptual and Analytical**

**Procedure relating to Levy: (CGST & SGST):** Registration under GST: procedure for registration, persons liable for registration, persons not liable for registration, compulsory registration, deemed registration, special provisions for casual taxable persons and non-resident taxable persons, Exempted goods and services - Rates of GST. Composition scheme.

Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply, Computation of taxable value and tax liability.

**Procedure relating to Levy: (IGST):** Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability.

**Unit- 6 Input tax Credit****10 hours****Level of Knowledge: Conceptual**

**Input tax Credit:** Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit – Simple Problems on utilization of input tax credit.

**Return Filing:** Procedures relating to Filing the monthly/quarterly returns, reconciliation and correction of online returns. Electronic Cash Ledger, Electronic Credit Ledger and provisions of internal set off of CGST/SGST and IGST.

**Essential Reading:**

1. Gaur, V.B. (2018). *Planning and Management of Corporate Taxation*. New Delhi: Kalyani Publishers.
2. Students guide to Income tax by VK singhania, Taxmann Publication 20<sup>th</sup> Edition ,2019

**Recommended Reading:**

1. Shuklenra ,A.Gurtha, M.G.(2019).*Tax planning under Direct Taxes*. New Delhi: Modern Law Publications.
2. Singhania, V. K.(2019). *Students Guide to Income Tax*. New Delhi: Taxman Publications.
3. Manoharan,T.N.(2019). *Students' Hand Book on Income Tax Law*.Chennai:Snowwhite Publications P. Ltd.
4. GST - Law &Practice(2018) Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
5. Understanding GST(2018) Kamal Garg, Barat's Publication.
6. Goods and Service Tax(2018)GhousiaKhatoon, Naveen Kumar C.M, Venkatesh SN- Himalaya Publishing House.
7. Madhukar N Hiregange(2018) Goods and Services Tax

**Course: International Finance****Code: COH641A****Total Credits: 04****Total Hours: 60****Course Type: DSE Elective: Finance and Investment****Course Description**

This course seeks to provide an understanding of finance in an international setting. This course will explore the characteristics of international finance and evaluate the associated risks and benefits involved in operating globally. The course will emphasize on international currency issues when operating across national boundaries and the recent developments in international financing. The course aims at developing effective strategies for international financing and investment. As a prerequisite, the students should be having basic knowledge about concepts relating to financial management in domestic firms, business organization, basics of accounting and business management.

**Course Learning Outcome**

- Understand various concepts and theories related to international finance
- Understand the factors that motivate the business organization to pursue international business and methods of doing business internationally.
- Awareness about the different financing methods and financial management in the MNCs
- Learn about countries economic transactions between other nations and how to record these transactions
- To learn about different phases of international monetary system and Familiar with international monetary institutions.
- Understand functions and structure of foreign exchange market and determination of foreign exchange rates
- Become aware about different foreign exchange exposure risks of the MNCs and tools and techniques to deal with these risks.

**Unit 1: Introduction to International Finance****Hours: 05****Level of Knowledge: Basic and Conceptual**

Scope- Relevance of IFM- International Financial Management & Domestic Management- Scope of International finance- International business activities & methods-Motivation for international business- Input market- output market

**Unit 2: Balance of Payment****Hours: 08****Level of Knowledge: Basic and Analytical**

Meaning- BOP manual- BOP accounting (Debit & Credit)- BOP statement & components- Current account-capital account- Official reserve account- Types and causes of disequilibrium-simple problems on preparation of BOP statement

**Unit 3: The International Monetary System****Hours: 12****Level Knowledge: Basic and Conceptual**

International monetary system- Gold standard system- Price specie-Gold exchange standard- Bretton Woods & post Bretton woods system- Alternative exchange rate regimes (all types of

systems)- IMF & World bank- Objectives & Functions of IMF & World Bank-IMF classification of exchange rate regime- Capital and current account convertibility-

**Unit 4: The Foreign Exchange Market**

**Hours: 12**

**Level of knowledge: Basic and Conceptual**

Foreign exchange market-market participants- Functions of Forex market- Information and communication systems -Forex rates- Forex quotations- Cross rates- Problems on conversion of direct to indirect, cross rate calculation, spread & spot forward transactions- Arbitrage- simple problems on two-point arbitrage and three point arbitrage- Nostro, Vostro accounts -Forward and Future spot rates- simple problems-Purchasing Power Parity (simple problems)- International Fisher effect- (problems )

**Unit 5: Managing Foreign Exchange Exposure**

**Hours: 15**

**Level of knowledge: Basic and Conceptual**

Exchange risk-types of exposure-Tools & techniques of foreign exchange risk management- Management of Translation exposure-Functional versus reporting currency-Translation methods (simple problems related to methods of translation)-Management of Transaction exposure-Risk management products-Management of Economic exposure-Managing economic exposure-Marketing management of exchange risk-production management of exchange risk.

**Unit 6: Multinational Working Capital Management**

**Hours: 08**

**Level of Knowledge: Basic and Conceptual**

Cash management-Objectives of effective international cash management systems-Netting (problems on netting and investing excess cash)Management of receivables- Inventory management

**Essential Reading:**

1. VIJ, M. (2006). *International Financial Management*. (2nd ed.). New Delhi: Excel Books.

**Recommended Reading:**

1. Avadhani, V. (2011). *International Financial Management*. (2nd ed.). Bangalore: Himalaya Publishing House.
2. Apte, P. (2011). *International Financial Management*. (3rd ed.). New Delhi: The McGraw Hill companies.
3. Varghese, S.K. (2000), *Foreign Exchange and Financing of Foreign Trade*. Vikas Publishing House.
4. SubbaRao (2010), *International Business*. Himalaya Publishing House.

**Course: Financial Securities and Derivatives****Code: COH642A****Total Credits: 04****Total Hours: 60****Course Type: DSE Elective: Finance and Investment****Course Description**

This course presents and analyzes derivatives, such as forwards, futures, and options. These instruments have become extremely popular investment tools over the past several decades, as they allow one to tailor the amount and kind of risk one takes, be it risk associated with changes in interest rates, exchange rates, stock prices, commodity prices, inflation, weather, etc. They are used by institutions as well as investors, sometimes to hedge (reduce) unwanted risks, sometimes to take on additional risk motivated by views regarding future market movements. The course defines the main kind of derivatives, shows how they are used to achieve various hedging and speculating objectives, introduces a framework for pricing derivatives, and studies several applications of derivative-pricing techniques outside derivative markets.

**Learning Outcome**

- Understand and get- in-depth knowledge about derivatives' market, uses and functions of derivatives.
- To know how to reduce the different investment risk by using different derivative hedging strategies.
- To know how to use different derivatives instruments available in the derivative market.

**Learning Objectives**

The students will be able to:

- Identify and explain different types of derivative instruments.
- Illustrate the trading mechanism of futures and options
- To do basic problems on hedging strategies using futures and options
- Illustrate the settlement mechanism of futures and options
- Solve basic problems of future and option pricing
- To examine the utility of commodity derivatives in the Indian market

**Unit1: Introduction to Derivatives****Hours: 10****Level of Knowledge: Conceptual**

Definition - Types of derivatives- forwards, futures, options and swaps- Participants and Functions- Development of Exchange traded derivatives- Global derivatives markets- Exchange traded vs OTC derivatives markets- Derivatives trading in India- Requirements for a successful derivatives markets, Misuse and criticism of derivatives Myths about derivatives.

**Unit2: Introduction to Futures& Forwards****Hours: 12****Level of Knowledge: Conceptual & Practical**

Forward & future contract: Meaning of forward contract and future contract classification of forward contract. Features of Forward contract - Difference between forward and spot contract. Meaning and definition of Future contract - Features of future contract - Evolution of future Market, Types of future contract- Futures market in India, specification of future contract and terminology. Difference between forward and future - margin requirement, Mark to Margin.

Market lot, Tick size; Problems related to calculation of margin balances.

### **Unit 3: Pricing of Futures & Forwards**

**Hours:10**

#### **Level of Knowledge: Theoretical and Practical**

Futures and forward valuations. (problems) Basic concepts in future pricing – Basis, the repo rate, arbitrage, spread and convergence. Settlement of future contract. Significance of future market. Theories (Approaches or Models) of future prices – Cost to carry approach – The expectation Approach – The Normal Backwardation approach and – The CAPM

### **Unit 4: Option Pricing, Strategies & Valuation**

**Hours - 16**

#### **Level of Knowledge: Theoretical and Practical**

Introduction to Options contracts –basic principles. Types of options – Basic concepts or Terms used in Option trading - Options terminology. Trading and settlement of options. Difference between option and futures. Options pricing – Determinants of Option Pricing – Upper and Lower limits of option pricing – In the Money – at the money and out of the money. Options Strategies – Bull Spread, Bear Spread, Butterfly Spread, Strangle and Straddle (Problems). Hedging & Trading strategies involving options, valuation of option: Introduction to basic model, one step binomial model (Problems), Black and Scholes Model (Problems), option Greeks (problems).

### **Unit 5: Swaps and Emerging Derivatives**

**Hours - 06**

#### **Level of Knowledge: Theoretical and Conceptual**

**Swaps**-Meaning - History of swaps in India – types of swaps - mechanics of interest rate swaps - using the swap to transform a liability – using a swap to transform an asset – advantages and disadvantages of swaps – valuation of interest rate swaps

**Emerging derivatives products:** Currency Derivatives, Credit Linked Notes, Credit Default Swaps, Structured Finance, Securitization, CDO, Synthetic CDOs, ABS, Weather derivatives, Bitcoin futures, diamond derivatives, inflation indexed derivatives.

### **Unit 6: Commodity Market**

**Hours - 06**

#### **Level of Knowledge: Theoretical and Conceptual**

Commodity market and derivatives - Meaning and its importance. Historical changes and growth of global and domestic Commodities derivatives markets. FCR Act 1952 and Regulatory structure of Commodities Derivatives Markets in India Commodities Derivative Exchanges and design of the markets (Major Exchanges in India). Commodity Exchange, Role of Commodity Exchanges, Commodity Derivative Markets in India, Indian Commodity Exchanges. Difference between Commodity and financial derivatives.

#### **Essential Reading:**

- 1.Hull John C. (2016). Options, Futures and Other Derivatives. Prentice Hall of India
- 2.Srivastava,R.(2010). *Derivatives and Risk management*. IOU India.

**Recommended Reading:**

1. Mishra, B & Debasish, S. (2010). *Financial derivatives*. Maha Maya Publication.
2. Brahmaiah & P Rao Subba. (2010). *Financial futures and options* (1<sup>st</sup>ed). Oxford. United Kingdom.

**Course: Investment Analysis and Portfolio Management****Code: COH643A****Total Credits: 04****Total Hours: 60****Course Type: DSE Elective: Finance & Investment****Course Description**

This paper is offered as a finance elective in the sixth semester. It is tailored to strengthen the business acumen of the students in the areas of finance and investment. Students opting for this elective specialize in the various aspects of investments. Various investment schemes, investment process, return and risk associated with investment, valuation of different securities, security analysis fundamental, derivatives markets and portfolio management strategies etc. As a prerequisite, the students should have basic knowledge about the concepts relating to Investment Management, various avenues and tax planning methods.

**Course Learning Outcomes**

- To inculcate interest in students towards investment science and financial management.
- To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes
- To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process
- To develop knowledge in the areas of systematic savings for tax-planning and investment planning
- To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products

**Unit 1: Introduction to Investment****Hours: 06****Level of Knowledge: Conceptual and Basic**

Meaning of investment – Financial and economic meaning, Investment vs speculation - Importance of investments –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies.

**Unit 2: Investment Schemes****Hours: 08****Level of Knowledge: Working Knowledge**

Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds. Money Market Investments: Treasury Bills- Certificate of Deposits- Commercial Papers- Commercial Bills. Bonds or Fixed Income Securities: Govt. Securities- RBI Relief Bonds-debentures- Public Undertakings Bonds- Preference Shares- Equity

Shares- Mutual Fund Schemes- Life Insurance Schemes- Real Estate - The Distinctive features and advantages of each scheme in detail.

**Unit 3: Risk- Return Concepts**

**Hours: 06**

**Level of Knowledge: Basics and Conceptual**

Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty - Causes for risk - Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.

**Unit 4: Security Analysis**

**Hours: 10**

**Level of Knowledge: Working Knowledge**

**FUNDAMENTAL ANALYSIS - EIC ANALYSIS**

**Economy Analysis** - Meaning, Key economic variables, **Industry Analysis** -Meaning, Industry life cycle, characteristics of an industry and Porter's model, **Company Analysis** - Analysis of financial statements, future prospects of a company

**TECHNICAL ANALYSIS**-Meaning of Technical analysis and basic principles of technical analysis- Trends and Chart patterns Eliot wave theory Dow Theory, support and resistance level different types of Charts. Efficient market theory Mathematical indicators and Market indicators. Fundamental Vs technical analysis.

**Unit 5: Security Valuation**

**Hours: 10**

**Level of Knowledge: Conceptual & Theoretical**

Time value of money-Concept of present value. Debt instruments and valuations, yield, Running yield, YTM And bond durations convexity (simple problems). Equity instrument and valuations Earning valuations revenue valuations yield valuation (simple problems)

**Unit 6: Introduction to Portfolio Management**

**Hours: 10**

**Level of Knowledge: Conceptual**

Meaning-The Portfolio management Process Categories. Investment strategy objectives – Risk and Beta – Time value of money application to portfolio management – MPT and Dominance concept – SEBI guidelines for portfolio managers-Portfolio managers portfolio management service. **Asset Allocation:** Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques.

**Unit 7: Portfolio Selection and Construction**

**Hours: 10**

**Level of Knowledge: Conceptual and Analytical**

Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model and its limitations, The sharp Index model Single index model Measuring security and portfolio's return and risk under single index model.

**Capital Asset Pricing Theory**, Assumptions, Efficient frontier with risk less lending and borrowing security market line applications of the security market line The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.

**ESSENTIAL READING**

Pandian- P. (2005). *Security analysis and portfolio management*. (2ed.). Noida: Vikas publishing house Pvt Ltd.

## RECOMMENDED READING

1. Singh, P. (2007). Portfolio Management. Mumbai: Himalaya Publications.
2. Bhalla, V. (2008). Investment Management. New Delhi: Sultan Chand Publications
3. Fischer, D. E., & Jordon, R. J. (2002). Security Analysis and Portfolio Management (6th Ed.). New Delhi: Prentice Hall Of India
4. S, Kevin. (2015). Security Analysis and Portfolio Management. New Delhi: Prentice Hall Of India.
5. Lee, A. F., & Lee, C. F. (2008). Advances in Investment Analysis and Portfolio Management (Vol. 3, New Series). United Kingdom: Elsevier Science Ltd.
6. Chandra, P. (2012). Investment Analysis and Portfolio Management (4th ed.). McGraw Hill Education.

### **Course: Banking Law and Operations**

**Course Code: COH641BN**

**Total Credits: 04**

**Total Hours: 60**

**Course Type: DSE Elective: Banking and Insurance**

### **Course Description:**

This course provides the complete knowledge about evolution of banking industries in India, nationalisation of banks in India. It deals with Banking Regulation act 1949 which are applicable to banking companies in India. The details such as share capital, licencing amalgamation of banking companies, appointment of whole-time chairman etc. are explained in detail. It also talks about the concept of central bank and its role, function. The course also highlights on central bank in India and its power, role and function. It further highlights the functions, and organisation of RBI which is the central bank in India. Measures taken by RBI in controlling inflation, economic development, financial inclusion is also dealt with. Other topics like Banking Organisations Management of Capital Funds in Commercial Banks, Practical Banking Innovations and Reforms in Banking also dealt in detail. The course is designed to primarily acquaint the students with operational parameters of banking law and to teach the general principles of banking law governing the banking companies and innovative measure taken by the banks are dealt with.

### **Course Objectives**

- To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.
- To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function.
- To throw light on Central Bank in India, its formation, nationalisation its organisation structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
- To understand how capital fund of commercial banks, objectives and process of Asset securitisation etc.
- To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
- To learn various innovative measures taken by banks in India.

**Course Learning Outcome:**

- After completing this course the student will be able to
- Have the basic knowledge on Banking Theory Law and Practices.
- Understand the relationship between Banker and customer.
- Gain exposure in handling the negotiable instruments.
- Acquire the knowledge on the functioning of Banking services in India.
- Know the latest development that takes place in the Banking sector.
- Transact with the bank with ease and fill up the forms correctly
- Evaluate the innovative measures taken by banks

**Unit 1: Banking System in India****6 hours**

Level of Knowledge: Conceptual

Indian Banking System – Evolution; RBI and its role; Structure of Banks in India; Commercial Banks; Co-operative Banking System; Development Banks; NBFCs.

**Unit 2: Regulatory Framework of Banks****10 Hours**

Level of Knowledge: Conceptual

Evolution – Development of Central Banks in other Countries-Regulatory Restrictions on Lending- Business of Banking-Constitution of Banks-RBI Act, 1934-Banking Regulation Act, 1949-Role of RBI; Govt. as a Regulator of Banks-Control over Co-operative Banks-Objectives and Functions-Monopoly of note Issue-Monetary and fiscal policy- methods of credit control- quantitative credit control- qualitative or selective credit control-Regulation by other Authorities(SEBI, Income Tax, IRDAI)

**Unit 3: Control and Regulations of Banking Operations****10 Hours**

Level of Knowledge: Conceptual

Licensing of Banking Companies-Branch Licensing-Paid up Capital and Reserves-Shareholding in Banking Companies-Control over Management; Directors and Corporate Governance-Power of RBI to Issue Directions-Acceptance of Deposits-Nomination-Loans and Advances-Regulation of Interest Rate- Regulation of Payment Systems-Internet Banking Guidelines-Regulation of Money Market Instruments; Reserve Funds-Maintenance of CRR, SLR-Assets in India.

**Unit 3: Banking Operations****12 Hours**

Level of Knowledge: Working

Banker and Customer-The Banker- the Customer- relationship between banker and customer-General features of the relationship-Special features of the relationship-Paying and Collecting

Banker Duties-Accounts of the customers-precautions to be taken while opening a bank account-special types of the customers-KYC-operational aspects in regard to opening of all types of accounts-Scrutiny of loan applications / documents-Back office operations in banks- Different Types of Borrowers; Types of Credit Facilities- Cash Credit, Overdraft, Demand Loans, Term Loans, Bill Finance- Negotiable Instruments

**Unit 4: Innovations and IT in Banking**

**14 Hours**

Level of Knowledge: Working

Innovations in Banking–E-banking–ATM-CDM-Telephone/Mobile Banking–ECS–EFT–NEFT–RTGS–SWIFT–IMPS-CTS- Modern banking Services, Small Finance Banks - Payment Banks – National Strategy for Financial Inclusion– Sustainable Development Goals in Banking - Core Business processes Flow and relevant risks and controls-Reporting System and MIS-Data Analytics and Business Intelligence-Fintech Regtech-RBI framework for Regulatory Sandbox

**Unit 5: Risk Management in Banks**

**8 Hours**

Level of Knowledge: Working

Risk Management in Banks and Basel Accords-Introduction to Risk Management-Credit Risk Management- Liquidity and Market Risk Management-Operational Risk Management-Risk Management Organisation- Reporting of Banking Risk-Risk Adjusted Performance Evaluation; Basel- I, II & III Accords.

**Essential Reading:**

1. Shekar. K. C., Shekar Lekshmy, Banking Theory and Practice, Delhi: Vikas Publishing House Pvt. Limited.
2. E. Gordon & K. Natarajan, Banking Theory, Law and Practice; Himalaya Publishing House New Delhi.

**Recommended Reading:**

1. Reddy.P.N. & Appannaiah H.R, (2010). Banking theory & practice (10th ed.). Bangalore: Himalaya Publishing House Private Limited.
2. Maheshwari.S.N., Maheshwari & S.K. (2011) Law and Practices of Banking (3<sup>rd</sup> ed.). Bangalore: Kalyani Publishers.
3. Sukhvinder Mishra Banking Theory and Practice: Sultan Chand & Company Ltd. Ram Nagar, New Delhi.

**Course: Banking and Insurance Company Accounts**  
**Code: COH 642BN**                      **Total Credits: 04**  
**Course Type: DSE5 Elective: Banking and Insurance**

**Total Hours: 60**

### **Course Description**

This course provides the knowledge base for understanding and preparation of the Banking and Insurance Company Accounts. The primary objective is to help students in learning accounting treatment and also preparation of final accounts of Banking and Insurance company. The course provides thorough knowledge on Banking company accounts relating to Interest on doubtful debts, and rebate on bills discounted, NPA calculation, and Income recognition under NPA etc. It also acquaints students with knowledge relating to Life Insurance and General (Fire, Accident and Marine) Insurance company accounts, outstanding claims bonus in reduction of premium, interest accrued on investments. outstanding premium and claims etc.

### **Course Objectives**

- To provide comprehensive understanding to students on all aspects relating to banking and insurance company accounting treatment and practices.
- To make students prepare and comprehend the important books, ledgers and registers of banking company accounts.
- To learn the various concepts of Non-Performing Assets and its valuation.
- To acquaint students with accounting procedure pertaining to profit and loss account in Form B and balance sheet of banking companies based upon RBI guidelines and Banking Regulation Act, 1949
- To help students understand the various classes of insurance business, related schedules and terminology.
- To make students determine the revenue and net liability of the insurance company.
- To teach the preparation of final accounts of both life insurance and general insurance company based on IRDA guidelines.

### **Course Learning Outcome**

At the end of the course the students will be able to:

- Describe important books, ledgers and registers maintained by banking companies.
- Explain various concepts and transactions related to bills and its obligation, doubtful debts and revaluation of investment.
- Ascertain the Advances and Non-Performing Assets and its accounting treatment.
- Prepare profit and loss account and balance sheet of banking company as per the guidelines of RBI and Banking Regulation Act.
- Calculate the premium, claims and profit of a life insurance company.
- Determine the revenue, net liability and amount due to policy holders.
- Formulate the Revenue Account for fire and marine, Treatment of reserve or provision to carried forward of an insurance company.
- Prepare the Profit and Loss Account in Form B, Profit and Loss Appropriation Account in Form C and Balance Sheet of an insurance company.
- Able to work in a team and develop effective communication skills.

**Unit1: Basics of Banking Accounts****Hours: 10****Level of Knowledge: Conceptual**

Forms of Business in which Banking companies may engage, General Information, Accounts and Audit, brief description of certain important books, ledgers and registers. Slip system of posting, Guidelines of the Reserve Bank of India for Profit and Loss Account & Balance Sheet, Explanation of items appearing in the final accounts including journal entries for transactions like bills for collection, Acceptances, Endorsements and other obligation, bill discounted, rebate on bills discounted, interest on doubtful debts and revaluation of investment

**Unit2: Non-Performing Assets (NPA)****Hours: 10****Level of Knowledge: Conceptual & Practical**

Meaning, causes of NPAs, Impact of NPAs, Factors Contributing to NPAs, Management of NPAs, Prudential Accounting Norms set by RBI, Classification of Bank Advances, Income Recognition, Treatment of Interest Suspense Account Advances covered by ECGC/DICGC Guarantee, Advance Covered by CGTSI Guarantee, Agricultural Advance, Advances Under Rehabilitation Approved by BIFR/TLI, Government Guaranteed Advances. Valuation of NPA

**Unit3: Final Accounts of Banking Company****Hours: 10****Level of Knowledge: Conceptual and Practical**

Treatment of special items like interest on doubtful debts and rebate on bills discounted, preparation of final accounts, Preparation of profit & loss account and balance sheets with various advanced adjustments - Form A and Form B.

**Unit4: Life Insurance Company Accounts****Hours: 06****Level of Knowledge: Conceptual**

Introduction Classes of Insurance Business Explanation of terms Claim, Premium, bonus, surrender, value, annuity, reinsurance etc. The forms of revenue account and balance sheet, Explanation of items including journal entries for adjustment like outstanding claims bonus in reduction of premium, interest accrued on investments. outstanding premium and claims on the reinsertion Ascertainment of profit of a Life Insurance Company, Accounting procedure relating to preparation of valuation balance sheet and statement showing results of valuation problems.

**Unit5: Final Accounts of Life Insurance Company****Hours: 09****Knowledge: Conceptual & Theoretical**

Meaning-Type of Insurance - Life Insurance - General Insurance - Accounts of Life Insurance Business - Statutory & Subsidiary Books - Determination of Net Liability and Amount due to policy holders - Preparation of Revenue Accounts and Balance sheet according to IRDA guidelines - provisions relating to the treatment of reserves fund - Preparation of Revenue Account, Profit And Loss account, Profit and loss appropriation account and Balance Sheet.

**Unit6: Accounts of General Insurance Company****Hours: 15****Knowledge: Conceptual and Practical**

Meaning, Preparation of Revenue Account for Fire and Marine, Treatment of Reserve or Provision to be Carried Forward, Preparation of Profit and Loss Account in Form B, Preparation of Profit and Loss Appropriation Account in Form C, Preparation of Balance Sheet. (Practical Problems).

**Essential Reading:**

1. Bodla, B.S.(2012).*Principles and Practices of Insurance and Banking*.Deep& Deep Publication.

**Recommended Reading:**

1. Raman B.S.(2014).*Banking. Mangalore, United Publishers,*
2. Gorden E., & K. Natarajan.(2010),*Law and Practice of Banking, Mumbai: Himalaya Publishing Hose.*
3. Jain, S. P., &Narang, K. L.(2012)*Advanced accountancy. Bangalore: Kalyani Publishers.*

**Course: International Banking****Code: COH643BN****Total Credits: 04****Total Hours: 60****Course Type: DSE6 Elective: Banking and Insurance****Course Description**

This course provides students with an understanding of the nature of international banking and the major cultural, economic, social and legal environments in which international banks operate. The course begins with an overview of the historical framework of international banking, followed by the structure and functions of Foreign Banking systems and the role of international investment banking. The framework, on which the Foreign Trade and Foreign Exchange market works, has been highlighted. The importance and working of financial institutions has also been included for developing critical thinking.

**Course Objectives**

- To help students understand the concept and significance of International Banking and its evolution.
- To make students comprehend the different banking systems
- To teach the students about international investment banking and the role of participants involved.
- To understand the concepts of foreign trade and foreign currency exchange.
- To acquire knowledge of the objectives, functions and criticisms of various international Institutions.
- To acquire knowledge about the role of international financial institutions in international banking system.
- To learn the concept and functioning of Federal Reserve System and to compare London money market and New York money market.
- To understand the Islamic banking origin, growth and development.
- To understand the evolution and functions of Islamic and SWISS banking.

**Learning Outcomes**

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

- Explain various concepts relating to the environment in which international bank operates, its evolution and significance.
- Develop skills of calculating simple problems in fixed and Flexible Exchanges Rates in FOREX markets.
- Apply the theories of foreign trade to compare and contrast different trade theories.

- Integrate the recent developments of international banking with its characteristics and dimension.
- Analyze which international trade theory is most relevant for present scenario and how it continues to evolve.
- Evaluate SPOT rate and Swap rate and select the best suitable transaction to reduce currency risk.
- Discuss the role played by WTO in International financial Institutions
- Analyze the evolution and development of Islamic banking, German banking and Japanese banking.
- Build organizational value by taking appropriate banking decisions.
- Work in a team and develop effective communication skills.

**Unit1: Introduction to International Banking**

**Hours: 06**

**Level of Knowledge: Conceptual**

Brief History of International Banking – Reasons for the-Growth of International Banking – Characteristics and Dimensions of International Banking – Recent Trends in International Banking – Organizational Features of International Banking – International Interbank Business – International Private Banking.

**Unit2: Foreign Banking System & English Banking**

**Hours: 08**

**Level of Knowledge: Conceptual**

Introduction, Importance and Characteristics of Foreign Banking System- Importance of Developed Money Market in a Banking System. –English Banking System – Bank of England, Origin and growth, organizational Structure, Functions, London Money Market, and EURO Currency. Comparison with Indian Money market, The lifeboat operation and the Banking Act, 1979.

**Unit3: Federal Reserve System**

**Hours: 12**

**Level of Knowledge: Conceptual**

Federal Reserve System: Origin, Organizational Structure and Working, Unit Banking and factors for its growth in USA. New York Money Market – Constituents and working, Comparison between London Money Market and New York Money Market.

**Unit4: German and Japanese Banking Systems**

**Hours: 10**

**Level of Knowledge: Conceptual**

German Banking System: Deutsche Bundes Bank ‘German Central Bank’ – Organization, structure and functions. Bank of Japan- Structure and Working, Commercial Banking system of Japan, Industrial Banking in Japan.

**Unit5: International Financial Institutions**

**Hours: 08**

**Level of Knowledge: Conceptual**

IMF, World Bank, IBRD, IFC, ADB, JICA, WTO- Objective and Functions- Criticisms

**Unit6: Foreign Exchange Management & Foreign Trade**

**Hours: 12**

**Level of Knowledge: Working and Conceptual**

FOREX markets- participants in FOREX markets- Custodian, sub-custodian, counter party reconciliation , SWIFT, Types of SWIFT instructions- Fixed and Flexible Exchanges Rates-SPOT, SWAPS-Premium and Discounts- new instruments with simple problems

Theories of Foreign trade; a Absolute Cost Theory b Comparative Cost Theory c Factors oriented theory and d modern theory. Exchange Rate Mechanism- Mint parity theory-PPP theory- IPP theory

**Unit7: Miscellaneous Banking**

**Hours: 04**

**Level of Knowledge: Conceptual**

Islamic Banking-conceptual Evolution growth and development- merits and demerits of Islamic banking.SWISS Banking and its evolution- functions.

**Essential reading:**

1. Mehta,D.M&Fung,H.G (2014) *International Bank Management*. New Delhi: Wiley.

**Recommended Reading:**

1. Davies, H., & Green, D. (2010). *Banking on the future: The fall and rise of central banking*. Princeton. N.J: Princeton University Press.
2. Kim, T. (2010). *International money and banking*. London: Routledge.
3. Shamah, S. (2013). *A foreign exchange primer*.Chichester, West Sussex: J. Wiley.

**OPEN ELECTIVE COURSES**

Odd Semester

Course Code	Name of the course	Course type	Faculty- In-charge for updation
COMOE1201N	FUNDAMENTALS OF ACCOUNTING	GENERIC	Dr Geetanjali
COMOE1202N	BRAND MANAGEMENT	GENERIC	Dr. Sunil
COMOE1103N	CREATIVE ADVERTISEMENT	SKILL ENHANCEMENT	Ms. Anusha Iyer
COMOE1204N	ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS MANAGEMENT	GENERIC	Mr Rishikesh
COM0E1105N	INTRODUCTION TO EXCEL FOR MANAGERS	SKILL ENHANCEMENT	Dr. Prakash

Even Semester

Course Code	Name of the course	Course type	Faculty- In- charge for updation
COMOE2201N	E-COMMERCE	GENERIC	Mr. Krishna Prasath
COMOE2202N	PERSONAL TAX PLANNING	GENERIC	Mr. Naveen Kumar
COMOE2203N	DIGITAL MARKETING	SKILL ENHANCEMENT	Mr. Dinesh
COMOE2104N	INVESTMENTS AND TRADING STRATEGIES	GENERIC	Dr. Satish Kumar
COMOE2105N	BUSINESS ANALYTICS	SKILL ENHANCEMENT	Mr. Anson

### Fundamentals of Accounting

**Code:** COMOE1201N  
**Course type:** Generic

**Hours:** 30

**Course Description:**

This course will enable the students to have fundamental knowledge about financial accounting. The topics covered are Book-keeping, Subsidiary Books, preparation of Ledger and Financial Statements.

**Course Objectives:**

- To equip students with basic knowledge of book-keeping for different business organizations
- To familiarise the students with accounting as an information system;
- To develop an understanding about recording of business transactions and preparation of financial statements;
- To provide basic knowledge about the final accounts prepared by Companies.

**Learning Outcome:**

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

- Define the concepts and terminology used in accounts.
- Compare the book prepared through Single Entry System and Double Entry System.
- Prepare the basic subsidiary books required by a business.
- Rearrange the information in Journal to prepare the ledger accounts, Trial Balance and Financial Statements.

- Compare and comment on the basic information provided by the Financial Statements of Real Companies and other organizations.

**Unit: 1 Introduction To Accounting:**

**(5 Hours)**

Accounting - Meaning, Objectives, Accounting as source of information, Internal and External users of accounting information and their needs. Qualitative Characteristics of Accounting Information - Reliability, Relevance, Understandability and Comparability. Book-Keeping - Meaning - Definition. Accounting, Difference between Book-keeping and Accounting. Accounting Concepts and Conventions. Accounting terms - Capital - Assets - Liabilities - Expenses - Income - Fund - Net worth - Capital Expenditure - Revenue expenditure- Capital Receipts - Revenue Receipts - Debtors - Creditors - Goods - Cost - Gain - Stock - Purchase - Sales - Loss - Profit - Voucher - Discount - Transaction - Drawings, etc. System of Book Keeping: Single entry system and Double entry system of Book Keeping - Accounting Process - introduction.

**Unit: 2 Books of Original Entry**

**(7 Hours)**

Books of Accounts - Journal - Rules of Journalizing (Debit and Credit) - Steps in Journalizing - Meaning - Importance - Different types of Subsidiary books - Cash book - Petty cash book - Purchase book - Purchase returns book - Sales book - Sales return book - Bills receivables book - Bills payable book - Journal Proper - Process of recording transactions in the respective books.

**Unit: 3 Preparation of Ledger and Trial Balance**

**(8 Hours)**

Ledger - Types of Accounts - Posting to Ledger accounts - Balancing the Ledger accounts - Trial Balance - Meaning - Objectives and Preparation of Trial Balance.

**Unit: 4 Final Accounts**

**(10 Hours)**

Financial statements - Meaning - Objectives - Financial reporting through Financial Statements - Preparation of Trading account - Profit and Loss account - Balance Sheet

**Essential Reading**

1. Grewal, T. S. (2018). Double Entry Book Keeping. Delhi: Sultan and Sons.
2. Jain, S. P & Narang, K. L (2016). Advanced Accountancy (Vol 13 & Vol2). Kalyani Publications.

**Recommended Reading**

1. Raman, B. S (2016). Accountancy. Mangalore: United Publishers.

## BRAND MANAGEMENT

**Code:** COMOEE1202N  
**Course type:** Generic

**Hours:** 30

### **Course Description:**

Brand Management course will enable student to have a fundamental understanding of how to build, measure, and manage a brand.

### **Learning Outcome**

- To expose the students to the concepts, principles, techniques and application of contemporary branding management process.
- To provide the students with insights into the taxonomy and designing areas of branding.
- To help the students to build, measure and manage brand-equity and extension.

### **Unit I: Strategic Brand Management Process**

**(7 Hours)**

Brands – Brands Vs Products – Different Product Levels - Things that can be branded – Branding Challenges and Opportunities – Strategic Brand Management Process - PRACTICAL: SBM Process - CASE STUDY: Coca-Cola's Branding Lesson.

### **Unit 2: Branding Taxonomy**

**(7 Hours)**

Criteria for choosing brand elements – Brand Names – Landor's Brand Name Taxonomy – Brand Name Linguistic Characteristics – Trademark Issues and Concerning Names – PRACTICAL: Naming Hypothetical Brands - CASE STUDY: Do you Xerox or photocopy?

### **Unit 3 Brand Designing and Aesthetics**

**(6 Hours)**

URLs – Logos and Symbols – Characters – Slogans and Jingles – Packaging and Signage – PRACTICAL: Creating Logos and Mascots for Hypothetical Brands – CASE STUDY: Utterly Butterly Wonderful: The Story of India's Most Loved Ad Icon, the Amul Girl

### **Unit 4: Brand Image, Brand Identity & Brand Equity**

**(5 Hours)**

Brand Image – Brand Identity – Kapferer's Brand Identity Prism - Brand Equity – Customer Based Brand Equity – CBBE Pyramid – PRACTICAL: Constructing CBBE Pyramid – CASE STUDY: Tropicana's CBBE Pyramid

### **Unit 5: Brand Extension**

**(5 Hours)**

Brand Extension - Merits and Demerits of Extension – Types of Brand Extension - CASE STUDY: The Maggi Brand in India: Brand Extension and Repositioning

### **Essential Reading**

1. Keller, M. (Latest Edition). *Brand Management*. Delhi: Pearson Education India.

### **Recommended Reading**

1. Rajagopal, M. (Latest Edition). *Brand Management*. New York: Nova Science Publisher

## **Creative Advertising**

**Code: COMOE1103N**

**Hours: 30**

**Course type: Skill Enhancement Elective**

### **Course Description**

The main objective of this course is to enable students to develop creative concepts for advertising of any product or service.

### **Course Objectives**

- To understand the critical role of creativity in advertising and develop creative strategies to be able to position the product/service.
- To become familiar with the approaches and forms of advertising
- To gain technical knowledge in the development of advertising for a company
- To learn to empathize with the client's needs and create content that meets the purpose in a creative manner.

### **Learning Outcome**

- Students will be able to appreciate the incredible role of creativity and aesthetics and its phenomenal impact on people and businesses.
- Student will be able to understand the world of advertising, together with its functions and forms.
- Students will be able to demonstrate technical knowhow and specifics of design in advertising
- Students will be able to work on creative briefs and create content and concept for clients.

### **Unit 1 : Creativity and Aesthetics**

**10 hrs**

Introduction to Creativity- The creativity process- Difference between a creative mind and non creative mind- Patterns of thoughts indicating creativity- How to bring out your creative genius- Philosophy of Aesthetics - Introduction to Creative works of the century

**Unit 2 : Functions and Forms of Advertising****05 hrs**

Position of Products/Services, Interplay of Branding and Advertising- Meaning of Advertising, Forms of advertising, Creative Ad makers and Advertising Agencies in India and World - Indian and Foreign creative advertisements, The controversial advertisements- The most memorable advertisements - Highly impactful and Creative advertisements.

**Unit 4: Elements and Principles of Design****05 hrs**

Principles of Design- Lines, Scale, Color, Repetition, Negative Space, Symmetry, Transparency, Texture, Balance, Hierarchy, Contrast, Framing, Grid, Randomness, Direction, Rules, Movement, Depth, Typography, Composition.

**Unit 5: Designing Advertisements****10 hrs**

Creative brief - Value Questions -Research -Conceptual framework- Development of multiple ideas- Creative concept development process- creative brainstorming- creative differences- editing -refining creative concepts- concept presentation to the client- Appeals in advertising - copy writing-print copy elements, headlines-body copy-slogans - Designing print ad-choosing -- choosing layout- -choosing Typefaces

**Essential Reading**

1. Batra, A. M. (2010). *Advertising Management*. Delhi: Pearson Education.

**Recommended Reading**

1. Chunawala. (2010). *Advertising Management*. Mumbai: Himalaya Publishers.
2. Moriarty, W. B. (2005). *Advertising Principles and Practices*. New Delhi: Prentice Hall of India.

**ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT**

<b>Course Code</b>	COMOE1204N	<b>Course title</b>	Entrepreneurship and Small Business Management
<b>Course Type</b>	Generic Elective	<b>Hours / Credits</b>	30 hours / 2 Credits
<b>Hours per week</b>	02	<b>Faculty</b>	

<b>Course Description</b>	<p>Entrepreneurship is a topic that is rapidly growing in importance in government policy and in the behaviour of established firms. This course gives the learner a conceptual framework of the business environment in which the entrepreneurs operate, ways to start a venture, including <b>STARTUPS</b>. This is designed to immerse students into the entrepreneurial process of new venture creation. The course therefore provides students with an understanding of the role and personality of the entrepreneur, and a range of skills aimed at successful planning of entrepreneurial ventures.</p> <p>The purpose of the course is that the students acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analyzing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities. The students develop the ability of analyzing various aspects of entrepreneurship – especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development and finally, to contribute to their entrepreneurial and managerial potentials. The major piece of assessment is the writing of a comprehensive <b>BUSINESS PLAN</b> for a new venture. And central to the learning experience is a semester long series of business conceptualization and planning projects where students, working in small teams, will have the opportunity to develop their new venture creation and management skills under the tutelage of experts in each domain.</p>
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To help students understand the fundamental concepts of entrepreneurship that helps in making timely and effective decisions through recent and relevant examples, case lets and case studies.</li> <li>▪ To teach the techniques of decision-making process and methods in the context of HR, Marketing, Finance, and Technology, and make better investments in terms of managing HR, training and their development.</li> <li>▪ To identify the sources of raising and nurturing capital for the venture.</li> <li>▪ To have conceptual knowledge about principles and codes of conduct, and modes of governing organisations through a draft business plan.</li> <li>▪ To explore different alternatives to manage change, identifying location, quality and organisational development and compliance to government regulations.</li> </ul>
<b>Learning Outcomes for the Course</b>	<p><b>At the end of the course the student will be able to:</b></p> <ul style="list-style-type: none"> <li>▪ Develop an understanding of the nature of entrepreneurship.</li> <li>▪ Understand how to identify opportunities (problems), develop creative solutions and build a viable business model around these.</li> <li>▪ Identify and understand the driving forces of new venture success and to develop skills in innovation and business planning for entrepreneurial ventures</li> <li>▪ Understand the ethical and legitimacy challenges that face entrepreneurs with new ventures.</li> <li>▪ To increase students’ ability to work in multidisciplinary teams and to provide entrepreneurial leadership in organizations.</li> </ul>

**Unit-I : Small Business Enterprise**

**(04 Hours)**

Small Business framework – concept and definition - nature and characteristics – relationship between small and large business – scope and types of small business – rationale and objectives – small business as seed bed of Entrepreneurship

**Unit II : Entrepreneurship****(04 Hours)**

Entrepreneur - Entrepreneurship concept – distinction between business and entrepreneurship – developing entrepreneurial competencies – functions – types (including social entrepreneurs, women and rural), Entrepreneurial Decision Process, Caselets and Case studies of Entrepreneurs, Role Models, Mentors and Support System building entrepreneurship culture. Entrepreneurship ethics, and barriers to entrepreneurship.

**Unit III : Organising A Small Enterprise****(06 Hours)**

Generation and screening the project ideas – Environment Scanning, Opportunity Recognition, Competitor and Industry Analysis, Project identification and selection - Market feasibility – Technical /operational feasibility, and Financial feasibility analysis (up to cost of production), Project formulation – assessment of overall Project Feasibility – Preparation of a Project Report.

**Unit IV: Preparing a Business Plan:****(05 Hours)**

Business Plan – need and importance – Content and format, Preparing a business model using canvanizer.com, and leanstack.com.

**Unit V: New Venture Financing****(06 Hours)**

Sources of Finance – Financial Support to small Business – Institutional Support – Venture Capital, Various incentives and subsidies – Central and State Government Schemes – Financial Planning and Control

**Unit VI: Launching, Growth and Exit Strategy****(06 Hours)**

Choosing the legal form of new venture, protection of patent, copyright, trademark, trade secrets, intellectual property, licensing, franchising, entrepreneurship Innovations and marketing the new venture, growth strategy for small business – need for growth – types of growth strategy – expansion – diversification - sub contracting, and exit strategies for entrepreneurs.

**Essential Reading**

1. Desai, D. V. (2010). *Fundamentals of Entrepreneurship and Small Business Management*. Mumbai: Himalaya Publications.

**Recommended Reading**

1. Scarborough, N. M. (2010). *Essentials of Entrepreneurship and Small Business Management*. New Jersey: Prentice hall.

**Introduction to Excel for Managers****Code: COMOE1105N****Hours: 30****Course type: Skill Enhancement Elective****Course Description**

This course provides the knowledge base for understanding the workings of excel. The primary objective of the course is to familiarize the students with the basics of Microsoft excel. The course

introduces the students to financial analysis, further the course also deals with practical application of Microsoft excel in day to day business activities. As a prerequisite, the students should have basic knowledge about computers and MS Office.

### **Course Objectives**

- To provide students with the fundamental knowledge of the use of computers in business.
- To provide exposure to the students on MS Office Excel.
- To apply MS excel functions in business.

### **Learning Outcomes for the Course**

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

- Explain basic terminologies and functionalities of excel.
- Apply basic Excel functionalities to format data structures
- Apply the techniques of time value of money through excel for financial calculations.
- Evaluate long-term investment proposals and select the best alternative for the organization
- Application of basic macro excel functions.

### **Unit 1: Introduction to Excel**

**(7 Hours)**

**Basic Excel functions:** Structure of an excel function, functions such as SUM (), MIN (), MAX (), AVERAGE (), COUNT (), AUTOSUM, AUTOFILL. **Working with an Excel List:** Understanding Excel List Structure, Sorting a List Using Single Level Sort, Sorting a List Using Multi-Level Sorts, Using Custom Sorts in an Excel List, Filter an Excel List Using the AutoFilter, Creating Subtotals in a List, Format a List as a Table, Using Conditional Formatting to Find Duplicates, Removing Duplicates.

### **Unit – 2 Validation**

**(5 Hours)**

**Excel Data Validation:** Understanding the Need for Data Validation, Creating a Validation List, Adding a Custom Validation Error, Dynamic Formulas by Using Validation Techniques

**Unit 3: Excel PivotTables:****(6 Hours)**

Understanding Excel PivotTables, Creating an Excel PivotTable, Modifying Excel PivotTable Calculations, Grouping PivotTable Data, Formatting PivotTable Data, Drilling Down into PivotTable Data, Creating Pivot Charts, Filtering PivotTable Data, Filtering with the Slicer Tool.

**Unit 4: Conditional Functions and Working with Large Excel Data Sets****(5 Hours)**

**Conditional Functions:** Working with Excel Name Ranges, Using Excel's IF () Function, Nesting Functions, Using Excel's COUNTIF () Function, Using Excel's SUMIF () Function, Using Excel's IFERROR () Function. **Working with Large Sets of Excel Data:** Using the Freeze Panes Tool, Grouping Data (Columns and/or Rows), Consolidating Data from Multiple Worksheets.

**Unit 5: LookUp, Text Based Function and financial function****(7 hours)**

**Excel's Lookup Functions:** Using Excel's VLOOKUP() Function, Using Excel's HLOOKUP() Function, Using Excel's INDEX() and MATCH() Functions. **Excel's Text Based Functions:** Using Excel's functions such as LEFT(), RIGHT() and MID(), LEN(), SEARCH(), CONCATENATE(). Time value of money - present value of money - capital budgeting, Net present value, Internal rate of return. Introduction to macros. Creation of simple macro functions.

**Essential Reading**

Microsoft Excel 2016 Step by Step Curtis Frye, Microsoft Press, A division of Microsoft Corporation, 2015 edition.

**Recommended Reading**

1. Microsoft Excel Essential Hints and Tips Fundamental hints and tips to kick start your Excel skills By Diane Griffiths Published, 2015 edition.
2. Excel 2010 Formulas, by Wiley Publishing, 2010 Edition.

## **EVEN SEMESTER**

### **E-Commerce**

**COURSE TYPE: GENERIC**  
**COURSE CODE: COMOE2201N**

**Total Hours: 30**

#### **Course Description:**

This course intends to make the students familiar with the essential concepts for steering business transactions through the various resources of E-Commerce. As a prerequisite, the students should be having a basic knowledge about computers, networks and information technology.

#### **Course Objectives**

- To provide exposure to the students about the various avenues of e-commerce.
- To develop e-business plans.
- To understand the various principles, models and concepts of e-commerce business models and revenue models.
- To understand, develop and apply the concepts of e-marketing strategies.
- To understand the various electronic payment systems available.
- To get equipped with the knowledge of creating simple websites.

#### **Course Learning Outcome**

- At the end of the course the student will be able to
- Explain basic terminologies and functionalities of E-Commerce.
  - Apply the principles, models and concepts of e-commerce for meeting the requirements of business.
  - Develop e-business plans with electronic marketing strategies for e-business platforms.
  - Understand and embed suitable electronic payment systems for the websites.
  - Create and maintain simple websites for business.

#### **UNIT I E-COMMERCE FRAMEWORK**

**Hours: 7**

##### **Level of Knowledge: Basic and Conceptual**

**E-Commerce Concepts:** Electronic Commerce – Mobile Commerce - Social E-Commerce and Wisdom of Crowds – Local Commerce – Conversational Commerce; B2C, B2B – Private Industrial Network, Net Marketplace, C2C; Indian E-Commerce Environment; Creating Business Plans – Creating Business Plans for E-Business Ideas.

**Practical:** Creating an e-business plan through brainstorming and ideation.

#### **UNIT II BUSINESS MODELS AND REVENUE MODELS**

**Hours: 7**

##### **Level of Knowledge: Basic and Conceptual**

**Business Models:** E-Tailer – Market Creator – Content Provider – Community Provider – Portal – Service Provider; **Revenue Models:** Advertising Revenue Model – Sales Revenue Model –

Subscription Revenue Model – Freemium Revenue Model – Transaction Fee Revenue Model – Affiliate Revenue Model.

**Practical:** Choosing suitable e-business model and revenue model for the chosen business plan.

### **UNIT III E-MARKETING**

**Hours: 7**

**Level of Knowledge: Basic and Conceptual**

**Electronic Marketing:** Traditional Marketing, Concepts of STP, Identifying Web Presence Goals, Achieving Web Presence Goals, Uniqueness of Web, Meeting the Needs of Website Visitors, E-Marketing Value Chain, Site Adhesions, Maintaining a Website. **Internet Advertising:** Types, Advantages, Guidelines; Push and Pull Marketing, E-Cycle of Internet Marketing, Measuring the Effectiveness of E-Advertising, E-Branding.

**Practical:** Designing an electronic marketing strategy for the chosen business plan.

### **UNIT IV E-PAYMENT SYSTEMS & WEBSITE CREATION**

**Hours: 9**

**Level of Knowledge: Basic and Conceptual**

**Electronic Payment Systems:** Electronic Clearing System, NEFT, RTGS, Digital Cash, Currency Servers, Virtual Currencies, Bitcoins, Debit Cards, Credit Cards, Digital Credit Cards, Smart Cards, Digital Wallets, Electronic Cheques, Online Stored Valued Systems, Mobile Payment Systems, E-Commerce Threats and Security.

**Practical:** Creating websites using online website building tools like wix.com, godaddy.com, for the chosen business plan with appropriate electronic payment system.

#### **Essential Reading**

1. Kamlesh.K.Bajaj and Debjani Nag, “E-Commerce: The Cutting Edge of Business” , Tata McGraw-Hill Education, (Latest Edition).
2. C.S.V.Murthy; “E-Commerce”, Himalaya Publishing House, (2018).
3. Manjot Kaur; “Introduction to E-Commerce”, Kalyani Publishers, (2018).

#### **Recommended Reading**

1. Gray P. Schneider , “E- Commerce”, Course Technology, (Latest Edition)
2. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, “E-Commerce: Fundamentals and Applications”, John Wiley & Sons Ltd (Latest Edition)
3. [https://www.bplans.com/e-commerce\\_startup\\_business\\_plan/executive\\_summary\\_fc.php](https://www.bplans.com/e-commerce_startup_business_plan/executive_summary_fc.php)

## Personal Tax Planning

**Code: COMOE2202N**

**Hours: 30**

**Course type: Generic**

### Course Description:

The course provides an overview of Income tax Law. The course intends to provide the basic understanding of various concepts under taxation system in India. It familiarizes students about the various heads of income, deductions under each head, deductions from gross total income and computation of Gross Total Income. The course provides basic knowledge on computation of income of individuals and also gives an insight in to the tax planning that arises in order to reduce his tax liability.

### Course Objectives

- To help students understand the concept of taxation and compute the total income of an individual tax payer at the conceptual level.
- To enable students to compute the tax liability of an individual
- To familiarise students with different Income tax return forms and procedure for filing

### Learning outcome

- Recall concepts of assessee and income as defined under the Act
- Compute income under each head as per the legal provisions
- Recall the due dates for filing income tax returns and time limits for completion of assessments
- Determine the deductions applicable for individuals and determine the amount of deduction.
- Compute the tax liability of individuals
- Design a tax planning mechanism to reduce the tax payable for individual tax payer

### Unit- 1 Basics Concepts

**(04 Hours)**

Basic concepts: Assessment year, previous year, person, assessee, Income, charges on income, gross total income, capital and revenue receipts, and residential status.

### Unit-2 Gross Total Income

**(10 Hours)**

Brief note /provisions on various heads/sources of Income-Income from Salary, Income from House property, business income, capital gains & income from other sources

### Unit-3 Deductions from Gross Total Income

**(06 Hours)**

Permissible deductions –under Chapter VI-A -Claim of Deductions under section 80 for Individual Assesses- 80C, 80D,80DD,80DDB, 80E, 80G

### Unit-4 Computation of tax liability

**(06 Hours)**

Computation of Tax liability for individuals, slab rates for different age groups, surcharge and rates of cess.

### **Unit-5 Return of Income and Procedure for Filing**

**(04 Hours)**

Procedure for filing Tax Returns, types of returns, Requirement of PAN, form 16 and 16A, ITR - 1 and ITR- 2

### **Essential Reading**

1. Income tax Law and practice (2019). Dr.Vinod K Singhania and Dr Monica Singhania. New Delhi: Taxman Publications.

### **Recommended Reading**

1. Garg, G. A.(2019).*Income tax*. New Delhi: Kalyani Publications.
2. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications
3. 3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication

## **Digital Marketing**

**Total Hours: 30**

**Course Code: COMOE2203N**

**Course type: Generic Elective**

### **Course Description**

This Course aims to help learners build Online business strategies through Digital Marketing. The course provides conceptual knowledge on basics of marketing, fundamentals of Digital Marketing, subject related jargons and application of marketing in an online platform; it also enables an understanding of optimization a website through SEO; and attraction traffic through Google AdWords campaigns as well as social media campaigns. The course ensures to provide working knowledge of tools such as Google AdSense; Google Ad creation; Blog creation, embed Google Analytics in a webpage or in a blog to understand the performance of the online business, its ads, its traffic and to plan online business strategies.

### **Course learning Objectives**

- To help students identify the importance of the digital marketing and frame strategies for the online business.
- To give practical insights to create a digital marketing plan, starting from Keyword research, making a blog, run a Google Ad.
- To enhance student knowledge through a practical insight to work with Google analytics for analysis.

**Unit 1: Basics of Digital marketing :****8 Hours**

Introduction to basics of marketing - Marketing v/s Sales - Marketing Mix – Strategic Flow for Marketing Activities - Digital Marketing Fundamentals – subject related jargons of Digital Marketing.

**Unit 2: An overview on Search Engine Optimization (SEO) and Keyword research: 6 hours**

Search Results & Positioning, Benefits of Search Position, Stakeholders in Search, Mechanics of Search, On-Page Optimization -The SEO Process - Keyword Research, Research Tools & Selection of keyword - Content Updates based on the keyword, Introduction to Content Marketing.

**Unit 3: Implementing and managing advertisement campaign through Google AdSense  
Hours: 6 hours**

Introduction to online advertisement – various types of online advertisement – creation of Google Ad step by step through Google AdSense - Meaning and introduction to PPC, Strengths of Pay Per Click - Landing Pages, Campaign Management- Conversion Tracking- Conversion Metrics - CPA, CTR.

**Unit 4: Data driven decision making using analytics and insights:****4 hours**

Introduction to analytics and tools such as Google Analytics and Adobe's site catalyst; Role of analytics in marketing campaigns.

**Unit 5: Social Media Marketing:****6 hours**

Introduction to social media, role of social media in marketing success, Sentimental analysis, Hash-tags, Face book Campaign, LinkedIn Campaign, YouTube advertising.

**Reference Books:**

- **Digital Marketing Strategy: An Integrated Approach to Online Marketing by Simon Kingsnorth**
- **Digital Marketing: Cases from India by Rajendra Nargundkar, Romi Sainy**

**Links to refer:**

- Google AdSense - [https://ads.google.com/intl/en\\_in/getstarted/](https://ads.google.com/intl/en_in/getstarted/)
- Google Analytics - <https://analytics.google.com/>
- Facebook Ad creation - <https://en-gb.facebook.com/business>

LinkedIn Ad creation - <https://business.linkedin.com/marketing-solutions/ads>

## **Investments and Trading Strategies**

**Course Code: COMOE2104N**

**No of Hours: 30 Hours**

**Course type: Skill Enhancement**

### **Course Description:**

The course provides basic knowledge of investment alternatives available for individuals and outlines the functioning of primary and secondary markets. It also focuses on giving exposure to students on stock market trading and strategies.

### **Learning Objective**

- To understand the nature of investment and the investment process
- To understand the functioning of capital market in India
- To know the various financial instruments trading in stock exchange
- To familiar with trading of shares in stock exchange
- To gain knowledge of fundamental and technical analysis

### **Course Outcome**

**At end of the course the student would be able to**

- Understand the various investment options available to investor
- Apply various techniques used by professional for analyzing and valuing investment options.
- make good investment plan
- Analyze past price movement of securities and predict future price movement

### **Unit I : Introduction to Investment**

**(06 Hours)**

Investment meaning- definitions- Investment v/s speculation- Investment process- investment categories- characteristics of investments- objectives of investments- types of investors- Hedging- Financial instruments – Risk and Return – Introduction to Portfolio Management

### **Unit II : Capital Market in India**

**(06 Hours)**

Indian Market-overview – players-participants and stock exchanges – Primary and Secondary market – SEBI and its functions - Functioning of stock exchange in India – stock market index

**UNIT III : Trading in Secondary market****(05 Hours)**

Terms relating to trading in cash market – Types of order – Method of placing an order- Inter day and intra day trading in cash market

**Unit IV : Fundamental Analysis****(06 Hours)**

EIC analysis- Economic analysis- tools for economic analysis- Industry analysis- standard industrial classification- tools for industry analysis- quantitative industry analysis- company analysis- tools for company analysis.

**Unit V : Technical Analysis****(07 Hours)**

Meaning of Technical analysis and basic principles of technical analysis- Trends and Chart patterns -Eliot wave theory - Dow Theory, support and resistance level - different types of Charts - Mathematical indicators and Market indicators. Fundamental Vs technical analysis.

**Reference Books:**

Bhalla, V. (2008). Investment Management. New Delhi: Sultan Chand Publications

Punithavathy Pandian (2014). *Security analysis and portfolio management* Vikas publishing house Pvt Ltd.

**Business Analytics****Course code: COMOE2105N****Hours:30 Hours****Course type: Skill Enhancement****Course Description**

Information has been the crux for business success. The advancement in computing and information technology has created the opportunity for businesses to store, organize and analyze vast amounts of their customer data for decision making. This course provides an introduction to database analytics concepts, methods and tools with concrete examples from industry applications. Students will learn the fundamentals & advancement of data analytics driven strategies in creating an edge in today's competitive business environment. At the same time the course provides an introduction to the relatively more recent advancements in analytical methods on business data acquired through online channels, the new Practice of Web analytics.

## **Course Objectives:**

This course is intended to expose students to the latest tools of Business Analytics and applying those tools for effective decision making.

- Understand and articulate a business problem and convert it into a viable Analytics question.
- Apply Data visualization for exploratory analysis and communicate effectively to diverse audience.
- Evaluate various analytical approaches and select the most appropriate for the given problem.
- Build Analytics solutions and assess their effectiveness.

## **Course Learning Outcomes:**

- Demonstrate knowledge of basic concepts and terminologies in business analytics.
- Dissect vast data into meaningful information.
- Deduce a business problem into clearly defined and articulated problem statement for assessment.
- Apply data visualization tools to present information for decision makers.

### **Unit 1: Introduction to Business Analytics.**

**6 hours.**

Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organization and source of data, dealing with missing or incomplete data, Role of Data Scientist in Business & Society.

### **Unit 2: Data Bases, Data Warehousing and Data Mining**

**7 hours**

Types of Data Sources- Structured Vs Semi Structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database Vs Non-Relational Database, RDBMS Data structures, Columnar Data structures. Data Mining meaning, Clustering, Decision trees, Random forests.

### **Unit 3: Analytics Methodology**

**7 Hours**

Introduction to Analytics Methodology, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation – Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modelling, Evaluation & feedback

### **Unit 4: Visualisation of Data and Time series**

**10 hours**

Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Trend Analysis, Seasonality and cyclical behavior, Moving Average, Exponential smoothing methods – Single exponential, double exponential, HOLT-WINTERS, ARIMA

### **Essential Reading**

- Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8<sup>th</sup> Edition, John Wiley & Sons, 2007
- Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
- Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009.

### **Additional Reading**

- Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
- Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
- The New Science of Retailing: How Analytics are Transforming the Supply Chain and Improving Performance, Ananth Raman, Marshall Fisher, HBR Book Press, 2010
- Data Mining: Concepts and Techniques”, Morgan Kaufmann Publication, 3<sup>rd</sup> Edition, 2011.
- Decision Support and Business Intelligence Systems, Turban, E., Aronson, JE., Liang, T. Sharda R, Prentice Hall Publisher, 10<sup>th</sup> Edition, 2011
- Data Science for Business - What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O’ Reilly Media Publication, 2013