

Nagindas Khandwala College (Autonomous)

Affiliated to University of Mumbai



**MKES's Nagindas Khandwala College (Autonomous),
Gate No 5, Bhavishya Bharat Campus, S. V. Road, Malad (West)
Mumbai-400 064**

Programme Code: UCBFM

Bachelor of Commerce in Financial Markets (BFM)

Three Year Integrated Programme -

Six Semesters

Course Structure

Under Choice Based Credit, Grading and Semester System

Implemented during Academic Year- 2022-2023

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1. Preamble

Well-functioning financial markets, such as the bond market, stock market and foreign exchange market, are the key factors in producing high economic growth. There is growing demand of Financial Market specialists to deal with increasing financial reporting requirements and complicated business situations. Commerce graduates, having knowledge and expertise of Money, Financial Institutions and Financial Risks are the preferred choice of Listed Companies, MNC's & Banks. This program is so created to make our graduates employable.

This Bachelor's Degree Program will provide students the right blend of knowledge and skills along with practical exposure.

2. Objectives

This program of B. Com in Financial Markets is structured to provide graduates with practical skills required in financial services arena. The main objective of B. Com (Financial Markets) is: -

- To equip the learners with necessary theoretical and practical know-how and provide an academic base so that they can apply the same in researching financial markets for investment.
- To provide an integrated perspective of financial system along with a good amount of exposure to real life cases / technical knowhow.
- To train students with knowledge in the field of Equity Market, Debt Market and Risk management.
- To enable the learners to enhance their knowledge about financial markets and their linkages to the economy.

3. Programme Outcomes (POs): B.Com. (Financial Markets)

After completing three years of B.Com. (Financial Markets) program, the learners will:

PO – 1: Get comprehensive knowledge of Equity markets, Debt markets, other financial markets as well as other related areas.

PO – 2: Develop communication skills, soft skills, human resource skills, life skills both in person and with the use of technology.

PO – 3: Assess and adopt critical thinking along with problem solving abilities by computing risk assessment, applying financial and accounting knowledge in various financial market operations.

PO – 4: Pursue higher education and research in the field of commerce and finance.

PO – 5: Develop ethical value systems, awareness about gender issues & environmental sustainability to be successful in business and personal life.

PO – 6: Design and apply strategies for successful entrepreneurial endeavours & business ventures and harness overall managerial skills.

PO-CO Mapping

Semester	Subject	Course Code	PO1	PO2	PO3	PO4	PO5	PO6
Sem 1	BC	2011UFMBC	*	*	*	*		*
	Business Envt	2012UFMBE	*	*			*	*
	FC	2113UFMFC		*	*		*	
	Bus. Economics	2014UFMBE	*	*	*	*		*
	FA	2015UFMFA	*	*	*	*		*
	Intr to Fin Services	2016UFMFS	*	*				*
	Bus. Maths	2017UFMBM	*	*	*	*		*
Sem 2	BC	2021UFMBC	*	*	*	*		*
	Acc. In Cor Envt	2022UFMAE	*	*	*	*		*
	FC	2123UFMFC		*	*	*	*	
	Computer Skills	2024UFMCS	*	*		*	*	*
	Fin Acc	2025UFMFA	*	*	*	*		*
	POM	2026UFMPM	*	*	*	*	*	*
	Buss. Stats	2027UFMBS	*	*	*	*		*
Sem 3	Mgmt. Accounting	2231UFMMA	*	*	*	*		*
	FC (Money Markets)	2232UFMFC	*	*	*	*		*
	Tally Prime & Excel	2238UTPXL			*	*		*
	Debt Markets	2233UFMDM	*	*	*	*		*
	Equity Markets	2234UFMEM	*	*	*	*		*

	Commodity Markets	2235UFMCM	*	*	*	*		*
	Computer Skills	2236UFMCS	*	*	*	*		*
	Buss. Law	2237UFMBL	*	*	*	*	*	*
Sem 4	Cor. Finance	2241UFMCF	*	*	*	*		*
	FC (Forex Mkt.)	2242UFMFC	*	*	*	*		*
	Debt Market	2243UFMDM	*	*	*	*		*
	Equity Market	2244UFMEM	*	*	*	*		*
	Commodity Derivatives	2245UFMCD	*	*	*	*		*
	Bus. Eco	2246UFMBE	*	*	*	*		*
	Bus. Law	2247UFMBL	*	*	*	*	*	*
Sem 5	Financial Derivatives	2251UFMFD	*	*	*	*		*
	BECG	2252UFMCG	*	*			*	*
	Cor. Acc.	2253UFMCA	*	*	*	*		*
	Equity Research	2254UFMER	*	*	*	*		*
	Direct Tax	2255UFMDT	*	*	*	*	*	*
	Mktg in Fin Serv	2256UFMFS	*	*	*	*		*
Sem 6	Risk Mgmt	2261UFMRM	*	*	*	*		*
	Internship Project	2262UFMIP	*	*	*	*	*	*
	Venture Capital	2263UFMVC	*	*	*	*		*
	Strategic Cor. Finan	2264UFMCF	*	*	*	*		*
	Indirect Tax	2265UFMIT	*	*	*	*	*	*
	OB	2266UFMOB	*	*	*		*	*

4. Scheme of Examination:

The scheme of Examination shall be divided into parts i.e. Continuous Internal Evaluation (CIE) including Assignment, Projects, Seminars, Case Studies and class tests which will be of 40 marks and Semester End Examinations (SEE) which will be of 60 marks.

The semester wise Credit Points will vary from course to course but the value of Credits for Under-Graduate Programme shall be of **130 (122 + 8) credits for TY Class**, and **132 Credits for SY and FY Class**. For TY Classes, additional 8 credits will be achieved by

doing 1 Course on Environmental Science, 1 Short Term Course from an approved list of certifications and a Compulsory Course in Tally Pro and Advance Excel.

The Credits are defined in terms of the learner's hours which are divided into two parts such as Actual and Notional. The value of a particular course can be measured in number of Credit Points. The value of One (01) Credit is equal to 15 Hours of learners' load.

Scheme of Total Credits – TY

Sr. No.	Year	Credits
1	Year 1	40
2	Year 2	42
3	Year 3	40
	Total Credits from Academics	122
	Additional Credits	8
	Total Credits for Award of Degree	130

Scheme of Total Credits – SY and FY

Sr. No.	Year	Credits
1	Year 1 (As per new framework of 132 Credits)	42
2	Year 2	46
3	Year 3	44
	Total Credits for Award of Degree	132

4.1 Credit Based Evaluation System Scheme of Examination

For all 6 semesters, the performance of the learners shall be evaluated into two components.

The first component shall carry 40% marks which will be a Continuous Internal Evaluation while the second component shall carry 60% marks at Semester End Examination.

The allocation of marks for the continuous internal evaluation and semester end examination are as shown below:

4.2 Structure of Continuous Internal Evaluation 40 marks (40%)

Sr. No.	Particular	Marks
1	Class test held in the respective semester	20 marks
2	Subject specific project, assignments, reference book notes, case study, newspaper article submission, Viva, Presentations, Group Discussion, Research Based Project (as per the faculty's discretion)	15 marks
3	Active participation in routine class instructional deliveries (and in practical work, tutorial, field work etc. as the case may be) / Event (Quest, Pravaah) participation / Attendance.	05 marks
	Total	40

Semester End Examination will be conducted after all modules of the course are taught in the class. It will be a written examination / or as per the needs of the course a practical examination or a combination of both. This examination will be for 60 marks.

The assessment of continuous internal evaluation and semester end examination as mentioned above for the Semesters I to VI shall be processed by the College – ‘Institutions of their Learners’ and issue the grade cards to them after the conversion of marks into grade as the procedure mentioned below.

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Continuous Internal Evaluation & Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Continuous Internal Evaluation and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Grade D in each project, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Evaluation & Semester End Examination together.

4.3 Passing Standards

Grade	Marks	Grade Points
O	80 & Above	10
A+	70 to 79.99	9
A	60 to 69.99	8
B+	55 to 59.99	7
B	50 to 54.99	6
C	45 to 49.99	5
D	40 to 44.99	4
F	Less than 40	0

4.4 Approved Certifications for Additional Credits (For TY)

Table for Additional Autonomy Credits

Table for Autonomy Credits					
Semester	Component	Duration	No. of Courses	Credit/ Course	Total Credits
<i>A. Ability Enhancement Compulsory Course (AECC)</i>					
	AECC I				
3	Environment Science	1 Sem	1	2	2
	AECC II				
4	Tally Pro and Advance Excel	60 Hrs. (1 Sem)	1	4	4
<i>B. Skill Enhancement Course (SEC)</i>					
1-5	SEC I (Short Term Courses)	30 Hrs. (Table – 1)	--	2	2
				Total	8

All B. Com. (Financial Markets) students graduating from Nagindas Khandwala College will earn 8 (Eight) additional credits under autonomy. It is compulsory for learners of SY and TY to earn these credits for grant of a degree.

The scheme of credits is explained below.

- **Course on Environmental Science (EVS)**

This course is offered in sem. III for 2 credits. It is compulsory for all students to complete this course. Lectures for this are arranged in college.

- **Course on Tally Pro and Advance Excel**

This is a compulsory course offered to all students of B.Com. (Accounting & Finance) during their second year. This course is for 4 credits. Students will learn Tally – Professional Level and Advance Excel. Students who have completed IT training of Institute of Chartered Accountants of India (ICAI) will be granted exemption from this course on submission of the certificate of passing from ICAI.

- **Short Term Courses (STC)**

List of Short Term Courses Offered Semester Wise From 2020-21

Sr. No.	STC offered in Semester 1,3 & 5	STC offered in Semester 2,4 & 6
1	Basic Course in Brahmavidya	Add On Certificate course on Child Care & Child Development
2	Pranic Healing	Add On Certificate course on Travel & Tourism Management
3	Understanding Mental Health	Add On Certificate course on Computer Application
4	Leadership insights	Add On Certificate course on Functional English
5	Certificate in QGIS	Certificate Course in Gandhian Studies
6	Finding an 'Entrepreneur' in you	Certificate in GIS
7	Working with Vectors (COREL DRAW)	Tie and Dye
8	Certificate in Visual Merchandising	Jewellery Making
9	Certificate Course in Indian Embroidery	Working with Bitmap (Photoshop)
10	Certificate in Stylization	Grooming and Personality Development
11	CASI New York Global Student Associate Certification	Mind your Money
12	Certificate in Photography	Certificate Course in Banking
13	CASI New York Street Volunteering CASI	Understanding Pollution through Mobile Application
14	Certificate in Spanish Language	Digital Marketing
15	Fundamental of Capital Market and Derivatives	Certificate in Mandarin
16	Technical Analysis and trading on Stock Markets	Group Discussion Strategies
17	Financial Statement Analysis	Modelling
18	Certificate in Finance CASI	Certificate course on music

19	Certificate in Methods of Quantitative techniques	Certificate Course in Sports Management
20	Mastering Aptitude Skills	Mastering Analytical Skills
21	Enhancing Communication Skills	Certificate Course in Mobile Journalism
22	Gujrati Folk Dance	Certificate in Treasury Management CASI
23	Draping	CASI New York Retail Banking
24	Programme for Life Personal & Professional Insurance	Investment Banking Operations
25	Branding Yourself	Certificate in IFRS
26	COIST (Certificate Course In Online Sources, Tools and Techniques)	Making Effective PPT
27	Equity Share Boot Camp	Certificate in Beauty Treatments
28	Certificate in Hair Styling	

Note: - Khandwala College offers 55 Short Term Courses. These courses are divided in even and odd semesters and are organized in vacations. Students have to complete any **ONE** Short Term Course in any one of the semesters between 1to 5. Courses offered in Sem. 1, 3& 5 are organized during the Diwali break and courses offered in Sem. 2 & 4 are organized in the month of April.

3.5 Exemptions from STC

Students satisfying any one of the criteria listed below will be granted exemption from registering for a short-term course. 2 credits under autonomy will be granted to students who have:-

1. Passed IPCC examination; either one group or both groups; conducted by Institute of Chartered Accountants of India (ICAI).
2. Passed Executive level of examination conducted by Institute of Company Secretaries of India (ICSI).
3. Passed Intermediate level of examination conducted by Institute of Cost and Works Accountants of India (ICWAI).
4. Passed all Knowledge level papers F1 to F4 at the examination conducted by ACCA after registering from our college.
5. Passed basic level of examination conducted by CIMA after registering from our college.
6. Passed a certificate course examination on Foreign Trade conducted by Indian Merchants' Chamber (IMC).
7. Registered with NSS unit of Khandwala College, who have completed 120 hours with participation at the rural camp, and authorities in charge of NSS at college level have recommended their name for exemption.

8. Won prizes at University, State, National or International level in any sports activity- individual or team- and their name has been recommended by authorities in charge of Gymkhana at college level.
9. Enrolled for NCC unit of Khandwala College, have completed mandatory hours of training and have attended all programs of NCC at Khandwala College and their name has been recommended by authorities in charge of NCC at college level.
10. Represented Khandwala College at any University Cultural Festival and have won prize will be entitled to exemption on recommendation of their name by the Students Council in charge.

Bachelor of Commerce (Financial Markets) Programme

Under Choice Based Credit, Grading and Semester System

Three Year Integrated Programme -

Six Semesters

Basic Structure: Distribution of Courses for TY

1	Ability Enhancement Compulsory Course (AECC)	4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4*3)	12
2	Skill Enhancement Compulsory Course (SEC)	4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 2*3) = 12 2 Papers of 2 Credits Hrs. each (Total Credits Hrs. 4*2) = 4	16
3	Core Course (CC)	4 Papers of 4 Credits Hrs. each (Total Credits Hrs. 4*4) = 16 14 Papers of 3 Credits Hrs. each (Total Credits Hrs. 14*3) = 42	58
4	Discipline Specific Compulsory Course (DSC)	8 Papers of 3 Credits Hrs. each (Total Credits Hrs. 8*3)	24
5	Discipline Specific Elective (DSE)	4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4*3) = 12	12
	Total Credits Hrs.		122

Bachelor of Commerce (Financial Markets) Programme

Under Choice Based Credit, Grading and Semester System

Three Year Integrated Programme -

Six Semesters

Basic Structure: Distribution of Courses for SY and FY

1	Ability Enhancement Compulsory Course (AECC)	4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4*3)	12
2	Skill Enhancement Compulsory Course (SEC)	6 Papers of 3 Credits Hrs. each (Total Credits Hrs. 6*3) 1 Paper of 4 Credits Hrs. (Total Credits Hrs. 1*4)	22
3	Core Course (CC)	4 Papers of 4 Credits Hrs. each (Total Credits Hrs. 4*4) = 16 14 Papers of 3 Credits Hrs. each (Total Credits Hrs. 14*3) = 42	58
4	Discipline Specific Compulsory Course (DSC)	8 Papers of 3 Credits Hrs. each (Total Credits Hrs. 8*3)	24
5	Discipline Specific Elective (DSE)	4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4*3) = 12	12
6	Generic Elective (GE-1)	1 Paper of 4 Credits Hrs. (Total Credits Hrs. 1*4)	4
	Total Credits Hrs.		132

Total credits for SYBFM and FYBFM

Semester	Semester Wise Credits	Year Wise Credits
Semester I	21	
Semester II	21	42
Semester III	25	
Semester IV	21	46
Semester V	24	
Semester VI	20	44
	Total Credits	132

Bachelor of Commerce (Financial Markets) Programme
Under Choice Based Credit, Grading and Semester System

Curriculum Framework

(Implemented during Academic year 2021-22)

(60:40 – 132 credits)

FIRST YEAR

Sr. No.	Semester I	Subject code	Credits	Sr. No.	Semester II	Subject code	Credits
	Ability Enhancement Compulsory Course (AECC)				Ability Enhancement Compulsory Course (AECC)		
1	AECC-1 Business Communication-I	2011UFMBC	3	1	AECC-3 Business Communication-II	2021UFMBC	3
2	AECC-2 Business Environment	2012UFMBE	3	2	AECC-4 Accounting in Corporate Environment	2022UFMAE	3
	Skill Enhancement Compulsory Course (SEC)				Skill Enhancement Compulsory Course (SEC)		
3.	SEC-1 Foundation Course – I	2113UFMFC	3	3	SEC-2 Foundation Course – II	2123UFMFC	3
	Core Course				Core Course		
4	CC-1 Business Economics-I	2014UFMBE	3	4	CC-4 Computer Skills-I	2024UFMCS	3
5	CC-2 Financial Accounting- I	2015UFMFA	3	5	CC-5 Financial Accounting- II	2025UFMFA	3
6	CC-3 Introduction to Financial System	2016UFMFS	3	6	CC-6 Principles of Management	2026UFMPM	3
	Discipline Specific Compulsory Course(DSC)				Discipline Specific Compulsory Course(DSC)		
7	DSC-1 Business Mathematics	2017UFMBM	3	7	DSC-2 Business Statistics	2027UFMBS	3
	TOTAL		21		TOTAL		21

Bachelor of Commerce (Financial Markets) Programme
Under Choice Based Credit, Grading and Semester System

Curriculum Framework

(Implemented during Academic year 2022-23)

(60:40 – 132 credits)

SECOND YEAR

Sr. No.	Semester III	Subject code	Credits	Sr. No.	Semester IV	Subject code	Credits
	<i>Skill Enhancement Compulsory Course (SEC)</i>				<i>Skill Enhancement Compulsory Course (SEC)</i>		
1	SEC-3 Management Accounting	2231UFMMA	3	1	SEC-5 Corporate Finance	2241UFMCF	3
2	SEC-4 Foundation Course-III (Money Market)	2232UFMFC	3	2	SEC-6 Foundation Course - IV (Foreign Exchange Market)	2242UFMFC	3
3	SEC -7 Tally Prime & Excel	2238UTPXL	4				
	<i>Core Course (CC)</i>				<i>Core Course (CC)</i>		
4	CC-7 Debt Market-I	2233UFMDM	3	3	CC-11 Debt Market-II	2243UFMDM	3
5	CC-8 Equity Market-I	2234UFMEM	3	4	CC-12 Equity Market - II	2244UFMEM	3
6	CC-9 Commodity Market	2235UFMCM	3	5	CC-13 Commodity and Derivative Market	2245UFMCD	3
7	CC-10 Computer Skills-II	2236UFMCS	3	6	CC-14 Business Economics- II	2246UFMBE	3
	<i>Discipline Specific Compulsory Course (DSC)</i>				<i>Discipline Specific Compulsory Course (DSC)</i>		
8	DSC-3 Business Law-I	2237UFMBL	3	7	DSC-4 Business Law- II	2247UFMBL	3
	TOTAL		25		TOTAL		21

Bachelor of Commerce (Financial Markets) Programme
Under Choice Based Credit, Grading and Semester System
Curriculum Framework
(Implemented during Academic Year 2022-23)
(60:40 – 128 credits)
THIRD YEAR

Sr No	Semester V	Subject code	Credits	Sr. No.	Semester VI	Subject code	Credits
	Core Course (CC)				Core Course (CC)		
1	CC-15 Financial Derivatives	2251UFMFD	4	1	CC-17 Risk Management	2261UFMRM	4
2	CC-16 Business Ethics and Corporate Governance	2252UFMCG	4	2	CC-18 Internship based project work	2262UFMIP	4
	Discipline Specific Compulsory Course (DSC)				Discipline Specific Compulsory Course (DSC)		
3	DSC-5 Corporate Accounting	2253UFMCA	3	3	DSC- 7 Venture Capital and Private Equity	2263UFMVC	3
4	DSC-6 Equity Research	2254UFMER	3	4	DSC-8 Strategic Corporate Finance	2264UFMCF	3
	Discipline Specific Elective (DSE)				Discipline Specific Elective (DSE)		
5,6	Discipline Specific Elective (DSE-1,2) (Any two of group A)			5,6	Discipline Specific Elective (DSE-3,4) (Any two of group B)		
	a. Direct Tax- Income Tax	2255UFMDT	3		a. Indirect Tax-GST	2265UFMIT	3
	b. Marketing in Financial Services	2256UFMFS	3		b. Organizational Behaviour	2266UFMOB	3
	c. Technical Analysis	2256UFMTA	3		c. Mutual Fund Management	2266UFMMF	3
	d. Business Valuation	2256UFMBV	3		d. Corporate Restructuring	2266UFMCR	3
	TOTAL		20		TOTAL		20

Nagindas Khandwala College (Autonomous)

**Syllabus and Question Paper Pattern
of Courses of**

Bachelor of Commerce (Financial Markets) Programme

First Year

Semester I and II

Under Choice Based Credit, Grading and Semester System

(Implemented during Academic Year 2022-2023)

Bachelor of Commerce (Financial Markets) Programme
Under Choice Based Credit, Grading and Semester System
Curriculum Framework
(Implemented during Academic year 2022-2023)

FIRST YEAR

Sr. No.	Semester I	Subject code	Credits	Sr. No.	Semester II	Subject code	Credits
	Ability Enhancement Compulsory Course (AECC)				Ability Enhancement Compulsory Course (AECC)		
1	AECC-1 Business Communication-I	2011UBF MBC	3	1	AECC-3 Business Communication-II	2021UBF MBC	3
2	AECC-2 Business Environment	2012UBF MBE	3	2	AECC-4 Accounting in Corporate Environment	2022UBF MAE	3
	Skill Enhancement Compulsory Course (SEC)				Skill Enhancement Compulsory Course (SEC)		
3.	SEC-1 Foundation Course – I	2113UBF MFC	3	3	SEC-2 Foundation Course – II	2123UBF MFC	3
	Core Course				Core Course		
4	CC-1 Business Economics-I	2014UBF MBE	3	4	CC-4 Computer Skills-I	2024UBF MCS	3
5	CC-2 Financial Accounting- I	2015UBF MFA	3	5	CC-5 Financial Accounting- II	2025UBF MFA	3
6	CC-3 Introduction to Financial System	2016UBF MFS	3	6	CC-6 Principles of management	2026UBF MPM	3
	Discipline Specific Compulsory Course (DSC)				Discipline Specific Compulsory Course (DSC)		
7	DSC-1 Business Mathematics	2017UBF MBM	3	7	DSC-2 Business Statistics	2027UBF MBS	3
	TOTAL		21		TOTAL		21

*Syllabus of Courses of
Bachelor of Commerce (Financial Markets) Programme
at Semester I
(Implemented during Academic Year 2022-2023)*

1. BUSINESS COMMUNICATION-I

(w.e.f. 2016-17)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Theory of Communication and Leadership	15
Module 2	Obstacles to Communication in Business World	15
Module 3	Business Correspondence	15
Module 4	Language and Writing Skills	15
		60

Objectives:

1. To develop awareness of the complexity of the communication process
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4. To develop effective writing skills so as to enable students to write in clear, concise, persuasive and audience centered manner
5. To demonstrate effective use of communication technology

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Students will be able to understand the importance of Communication in Business & Corporate world. (Level: Understanding)

CO2: Students will be able to enhance their writing skills. (Level: Apply)

CO3: Students will be able to analyse the various barriers to communication and will also analyse measures to overcome it. (Level: Analyse)

CO4. Students will be able to recognise the importance of proficiency and competency in Communication for Business world for enhancing chances of employability. (Level: Create)

CO5: Students will be able to draft business correspondence and enhance Public relation skills for becoming employable. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Theory of Communication and Leadership	15
	<p>Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global World Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing Leadership – Using words to shape meaning, Inspirational approaches to leadership, authentic leadership.</p>	
2.	Obstacles to communication in business world	15
	<p>Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>Introduction to Business Ethics: Concept and</p>	

	<p>Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour.</p>	
3.	Business Correspondence	15
	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>	
4.	Language and Writing Skills	15
	<p>Commercial Terms used in Business Communication</p> <p>Paragraph Writing: Developing an idea, using appropriate linking devices, etc. Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities: Listening Comprehension, Remedial Teaching, Speaking Skills: Presenting a News Item, Dialogue and Speeches, Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</p> <p>Reading Comprehension: Analysis of texts from the fields of Commerce and Management</p>	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading List

- Agarwal, Anju D (1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K. (1970) Organisational Management through Communication.
- Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) OrganisationalBehaviour, Himalayan Publication, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.
- Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.
- Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- Basu, C.R.(1998) Business Organisation and Management, T.M.H.New Delhi.
- Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.
- Bhargava and Bhargava(1971) Company Notices, Meetings and Regulations
- Black, Sam (1972) Practical Public Relations, E.L.B.S. London.
- Bovee Courtland, L and Thrill, John V(1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.
- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, TheDartwell Co., Chicago.
- Drucher, P.F.(1974)Management Responsibilities Practices, Heinemann, London. 22. Eyre, E.C. (1985) Effective Communication Made Simple, Rupa and Co. Calcutta.
- Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
- Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi.
- Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.
- Ghanekar, A(1996) Communication Skills for Effective Management. Everest Publishing House, Pune.
- Graves, Harold F. (1965) Report Writing, Prentice Hall, New Jersey.
- Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.
- Lesikar, Raymond V and Petit, John D.(1994) Business Communication: Theory and Application , Richard D. Irwin Inc. Illinois.
- Ludlow, Ron.(1995) The Essence of Effective Communication, Prentice , New Delhi.

2. Business Environment

(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Business and its Environment	15
Module 2	Business and Society	15
Module 3	Contemporary Issues	15
Module 4	International Environment	15
		60

Objectives:

1. To develop an in-depth understanding of various business issues and concerns of national and global importance
2. To develop a balanced view of the relationship between external environment and development of business
3. To understand the concepts related to sustainable development vis-a-vis improvement of quality of life
4. To develop a deeper concern for the society and a sense of commitment and responsibility of business to take proactive action
5. To appreciate the importance of corporate social responsibility role of ethics in business
6. To understand the global business scenario and issues concerning multinational corporations

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Identify various entrepreneurship opportunities available in the market and identify ways to fulfil regional development needs. (Level: Understanding)

CO2: Understand cross cutting issues relevant to professional ethics and find how businesses apply ethical concepts in business practices. (Level: Apply)

CO3: Evaluate cross cutting issues relevant to Environment and Sustainability through the topics of social audit, CSR and international trade for sustainable development. (Level: Apply)

CO4: Evaluate different environmental factors affecting business. (Level: Analyse)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Business and its environment	15
	a) Business: Objectives, Dynamics and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	
2.	Business and Society	15
	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986	
3.	Contemporary Issues	15
	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit	

4	International Environment	15
	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading List

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai
- Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
- Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai
- Entrepreneurial Development by S.S. Khanka, S. Chand and Company
- Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai
- Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai
- Business and Government by Francis Cherunilam, Himalaya Publishing House, Mumbai
- Corporate Governance in India by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi
- Corporate Governance: Principles, Policies and Practices by A.C. Fernando, Pearson Education India, New Delhi
- Environmental Geography, Singh, Savindra, Prayag Pustak Bhavan,

3. FOUNDATION COURSE – I

(Implemented during Academic Year 2021-22)
(w.e.f. 2019-20)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Overview of Indian Society	15
Module 2	Concept of Disparity-1	15
Module 3	Concept of Disparity-2	15
Module 4	The Indian Constitution and Political Processes	15
		60

Objectives:

1. To enhance the understanding of the structure of Indian society.
2. To orient learners towards the various aspects of disparity.
3. To orient learners about the political system in India.
4. To create an interest in learners towards the Indian Constitution and their rights and duties.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Enhance the understanding of structure of Indian society (Level: Understanding)

CO2: Apply the understanding of linguistic diversity, inter- group conflicts and gender disparity in real life situations (Level: Apply)

CO3: Analyse the basic features of Indian constitution and fundamental duties as Indian citizen (Level: Analyse)

CO4: Analyse complex social problems such as inequalities faced by people with disabilities and develop suggestions to mitigate such problems (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Overview of Indian Society	15
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as differences.	
2.	Concept of Disparity-1	15
	Understand the concept of disparity as arising out of stratification and inequality; Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences.	
3.	Concept of Disparity-2	15
	Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities	
4	The Indian Constitution and Political Processes	15
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution Political party system in India, Local self-government-urban and rural	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) Participation/Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading List

- Social and economic problem in India , Naseem Azad, R. Gupta
- Indian society and culture, Vinita Padey, Rawat
- Social problems in India, Ram Ahuja, Rawat
- Faces of feminine in Ancient India and modern India, Mandakranta Bose
- Rural, Urban migration: trends, challenges and strategies, S. Rajgopalan
- Regional inequalities in India, Bhat L.S.
- Urbanisation: Challenges, opportunities and the way forward. I.J. Ahluwalia
- The constitution of India, P.M. Bakshi
- The problems of linguistic states in India, Krishna Kodesia
- Politics in India: structure, process and policy, Subrata Mitra
- Politics in India, Rajani Kothari
- Problems of communalism in India, Ravindra Kumar
- Combating communalism in India: key to national integration, Kawal Kishore Bhardwaj

4. BUSINESS ECONOMICS – I

(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction	15
Module 2	Demand Analysis	15
Module 3	Production function, Economies of Scale, Break Even analysis	15
Module 4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition and Pricing methods	15
		60

Objectives:

1. To provide a clear understanding and firm foundation of basic microeconomic concepts related to business.
2. To understand the basic cost, revenue and break even concepts in business. To receive an in-depth knowledge of various markets.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate a familiarity with microeconomics concepts of cost, production and their relationship to business operations. (Level: Understanding)

CO2: Apply the concepts of demand forecasting and marginal analysis for better decision making in business. (Level: Apply)

CO3: Analyse the causes and consequences of different market conditions. (Level: Analyse)

CO4: Integrate the concept of price and output decisions of firms under various market structures. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction	15
	<p>Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations with the help of revenue and cost concepts- use of Marginal analysis in decision making, (Numerical illustrations on revenue and cost)</p> <p>The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium .</p> <p>Nature of demand curve under different markets</p>	
2.	Demand Analysis	15
	<p>Elasticity of Demand Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts</p> <p>Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i></p>	
3.	Production function, Economies of scale, Break Even Analysis	15
	<p>Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale.</p> <p>Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost.</p> <p>Break even analysis<i>(with business applications)</i></p>	

4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition, Pricing Practices	15
	<p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly</p> <p>Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising (<i>topics to be taught using case studies from real life examples</i>)</p> <p>Oligopolistic markets: key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity - Cartels and price leadership models (<i>with practical examples</i>).</p> <p>Cost Oriented Pricing methods: cost –plus (full cost) pricing, marginal cost pricing, mark up pricing, discriminating pricing, multi product pricing-transfer pricing. (case studies on how pricing methods are used in business world)</p>	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test

Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading List

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Hirchey .M., Managerial Economics, Thomson South western (2003)
- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)

5. Financial Accounting – I

(Implemented during Academic Year 2021-22)

(w.e.f. 2020-21)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Accounting	15
Module 2	Accounting Transactions	15
Module 3	Final Accounts of Manufacturing and Trading concerns	15
Module 4	Issue of shares and Debentures	15
		60

Objectives:

1. To enhance the understanding of conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.
2. To understand the books of accounts.
3. To orient learners towards understanding the Accounting transactions and teach the learner the preparation of final accounts.
4. To impart the understanding of issue of shares and debentures.

Learning Outcomes:

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Learners will become acquainted with accounting principles and standards.

(Level: Understanding)

CO2: Apply the concepts of accounting transactions. (Level: Apply)

CO3: Evaluation and Preparation of final accounts in horizontal format. (Level:

Analyse)

CO4: Integrate the concept of issue of shares and debentures and learn to read the company balance sheets. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Accounting and Accounting Standards	15
	<p>A. Meaning and Scope of Accounting: Need and development, definition: Book keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting, accounting principles: Introductions to Concepts and conventions.</p> <p>B. Classification of Expenditure and Receipts: Classification of Expenditure: - Capital expenditure, revenue expenditure and Deferred Revenue expenditure, Classification of Receipts: - Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts and Capital expenditure and revenue expenditure.</p> <p>Accounting Standards: AS-1 Disclosure of Accounting policies, AS-9 Revenue Recognition and AS-10 Property, Plant and Equipment.</p>	
2.	Accounting Transactions	15
	<p>A. Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal & ledger: Rules regarding posting: Trial balance, Subsidiary books: Purchase, Purchase Returns, Sales, Sales Returns & cash book (practical problems only on cash book), Bank Reconciliation Statement.</p> <p>B. Depreciation Accounting: Practical sums based on straight line method (SLM), Written down Value (WDV) and Units of Production method.</p>	
3.	Final Accounts of Manufacturing and Trading concerns	15
	<p>A. Introduction to Final Accounts: Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet.</p> <p>B. Preparation and presentation of Final Accounts in horizontal format</p>	

4	Issue of Shares and Debentures	15
	<p>A. Issue of Shares: Share and share capital: nature and types, Accounting for share capital: issue and allotment of shares, Public subscription of shares - over subscription and under subscription of shares; Issue at Par, and Premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash, Bonus Shares, Accounting treatment of forfeiture and re-issue of shares, Concept of ESOP, Balance Sheet extracts related to Share Issue</p> <p>B. Issue of Debentures: Meaning & types of Debentures, Issue of Debentures at par, premium and discount, Issue of Debentures with Consideration of Redemption, Issue of Debentures for consideration other than cash. Balance Sheet Extracts related to Issue of Debentures.</p>	

Evaluation Pattern

Question Paper Format for the 40 Marks Component

Distribution of marks for internal examination

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) Participation/ Assignment	05
Active class participation	05
Total	40

Q.no.1	Objectives	5 marks
Q.no.2	Answer any one out of two	10 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No	Particular	Marks
Q-1	From Unit I Full Length Question	15 Marks
Q-1	OR Full Length Question	15 Marks
Q-2	From Unit II Full Length Question	15 Marks
Q-2	OR Full Length Question	15 Marks
Q-3	From Unit III Full Length Question	15 Marks
Q-3	OR Full Length Question	15 Marks
Q-4	From Unit IV Full Length Question	15 Marks
Q-4	OR Full Length Question	15 Marks

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks

Recommended Reading List

- *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumba*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- *Compendium of Statement and Standard of Accounting, ICAI*
- *Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi*
- *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
- *Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*
- *Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

6. Introduction to Financial Systems

(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Overview of Financial System	15
Module 2	Financial Markets	15
Module 3	Financial Regulators	15
Module 4	Financial Instruments	15
		60

Objectives:

1. To enhance the understanding of the structure of Indian financial system and also to understand the difference it has with financial system of developed countries.
2. To develop a knowledge of financial market – money market, capital market, foreign exchange market and commodity market.
3. To orient learners about the regulatory mechanism in Indian financial market.
4. To create an interest in learning of usage of various financial instruments.

Learning Outcome:

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate a familiarity with evolution of financial system in India and its constituents. (Level: Understanding)

CO2: Evaluate the various financial instruments and their characteristics. (Level: Apply)

CO3: Evaluate the various types of financial markets and their main functions. (Level: Apply)

CO4: Analyse the role of market regulators and the various markets that they regulate. (Level: Analyse)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Overview of Financial System	15
	An introduction to the financial system, Overview of financial system, Functions of a financial system, Evolution of financial systems (capital market oriented), Financial systems in India compared with those in developed nations and developing nations, Constituents of the financial system and interrelationships between various components	
2.	Financial Markets	15
	Capital markets, Money Markets, Foreign Exchange Market, Commodity Markets, Derivative Markets, Meaning, classification and structure, sub-segments, Role played, participants	
3.	Financial Regulators	15
	Meaning and features of financial regulators, Role and functions of financial regulators, Kinds of financial regulators, markets regulated by each regulator	
4	Financial Instruments	15
	Meaning and classification of financial instruments (multiple ways of classifying financial instruments), Types of financial instruments, Evaluation of financial instruments (risk return trade-off), Characteristics of financial instruments, New financial instruments	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading List

- Gordon E. & Natarajan K. Financial Markets & Services, Himalaya Publishing House.
- Indian Financial System, Machiraju. R.H, Vikas Publishing House.
- Indian Financial System, Khan M.Y Tata Mcgraw Hill.
- Financial Institutions and Markets, Bhole L.M, Tata Mcgraw Hill.
- The Indian Financial System, Desai, Vasantha Himalaya Publishing House.

7. Business Mathematics

(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Ratio, Proportion and Percentage	15
Module 2	Profit and Loss	15
Module 3	Interest and Annuity	15
Module 4	Shares and Mutual Fund	15
		60

Objectives:

1. To enhance the creative and logical thinking of learners.
2. To orient learners towards the various aspects of business profits and losses.
3. To orient learners towards understanding returns on investment.
4. To create an interest in learners towards calculation of income from shares and mutual funds.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate familiarity with concepts of Ratio, Proportion, and Percentage.

(Level: Understanding)

CO2: Apply the understanding of commission & brokerage while making business decisions. (Level: Apply)

CO3: Analyse the impact of various mode of interest on return earned by investor while investment in lump sum or in annuity. (Level: Analyse)

CO4: Evaluate alternate options of investment in Shares and Mutual Fund under different situation through different modes. This practical working will have a bearing on employability. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Ratio, Proportion and Percentage	15
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage	
2.	Profit and Loss	15
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage	
3.	Interest and Annuity	15
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate	
4	Shares and Mutual Fund	15
	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value	

Evaluation Pattern

Distribution of marks for internal examination

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Q.no.1	Objectives	5 marks
Q.no.2	Answer any one out of two	10 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No	Particular	Marks
Q-1	Full Length Question	15 Marks
Q-1	OR Full Length Question	15 Marks
Q-2	Full Length Question	15 Marks
Q-2	OR Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
Q-3	OR Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
Q-4	OR Full Length Question	15 Marks
Total		60

Recommended Reading List

- Business Mathematics, D.C. Sancheti, V.K. Kapoor, Sultan Chand
- Business Mathematics, J.K. Singh, 2009, Himalaya Publishing House.
- Mathematics for Business and Economics, J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGraw Hill
- Mathematics of Finance 2nd Edition Schaum's Tata McGraw Hill
- Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- Business Mathematics by Bari – New Literature publishing company, Mumbai
- Mathematics for Economics and Business, RS Bhardwaj, 2010, Excel Books
- Business Mathematics, Zameerudin, Qazi, V.K. Khanna & S.K. Bhambri, Vikas Publishing House.

*Syllabus of Courses of
Bachelor of Commerce (Financial Markets) Programme
at Semester II
(Implemented during Academic Year 2022-2023)*

1. BUSINESS COMMUNICATION-II

*(Implemented during Academic Year 2021-22)
(w.e.f. 2017-18)*

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Presentation Skills	15
Module 2	Group Communication	15
Module 3	Business Correspondence	15
Module 4	Language and Writing Skills	15
		60

Objectives:

1. To develop awareness of the complexity of the communication process in group.
2. To develop effective presentation skills in students so as to enable them to comprehend topics and present them in a simple and lucid manner.
3. To develop effective writing skills so as to enable students to write in clear, concise and persuasive manner during business correspondences.
4. To demonstrate effective use of communication technology

Course Outcomes:

After completion of this course the student will be able to:

CO1: Students will be able to understand the importance of Corporate Communication (Level: Understanding)

CO2: Students will learn how to communicate in organisational set up (Level: Apply)

CO3: Students will be able to analyse the various problems encountered during Business Communication (Level : Analyse)

CO4: Students will be able to apply Business Communication Skills in addressing issues and giving redressal to issues in business (Level : Apply)

CO5: Students will be able to draft business correspondence and enhance Public relation skills (Level : Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Presentation Skills	8
	<p>Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation</p>	
2.	Group Communication	6
	<p>Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR</p>	
3.	Business Correspondence	8
	<p>Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However, students should not be tested on the theory.]</p>	

4.	Language and Writing Skills	8
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading List

- Agarwal, Anju D (1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K. (1970) Organisational Management through Communication.
- Ashley, A (1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Bahl, J.C. and Nagamia, S.M. (1974) Modern Business Correspondence and Minute Writing.
- Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.
- Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10. Businessworld Special Collector's Issue: Ethics and the Manager
- Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- Basu, C.R. (1998) Business Organisation and Management, T.M.H. New Delhi.
- Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.
- Bhargava and Bhargava (1971) Company Notices, Meetings and Regulations
- Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi.
- 27 Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill
- Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.
- Ghanekar, A(1996) Communication Skills for Effective Management. Everest Publishing House, Pune.
- Graves, Harold F. (1965) Report Writing, Prentice Hall, New Jersey.

2. ACCOUNTING IN CORPORATE ENVIRONMENT

(Implemented during Academic Year 2021-22)

(w.e.f. 2020-21)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Leverages	15
Module 2	Investment Accounting	15
Module 3	Preparation of Company Financial Statements	15
Module 4	Accounting Standards & IFRS	15
		60

Objectives:

1. To widen the scope of the learner in understanding the concept of Leverages
2. To delve deeper into the concepts of Investment Accounting
3. To enhance the knowledge of learner in the preparation of company financial statements and Ind AS and GAAP, IFRS

Course Outcomes:

CO1: Explain impact of risk level attached with existence of fixed cost in the business. (Level: Understanding)

CO2: Prepare and maintain investment account of an individual for investment in Fixed and fluctuating return securities. (Level: Apply)

CO3: Apply technique of preparation of Final Account for Joint Stock Companies as per latest amendments of The Companies Act, 2013. (Level: Apply)

CO4: Identify need and difference between Accounting Standards, Ind AS and IFRS. (Level: Analyse)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Leverages	15
	Introduction, EBIT & EPS Analysis, Types of Leverages Operating Leverage, Financial Leverage and Composite Leverage, Relationship between Operating Leverage and Financial Leverage Including Practical Problem	
2.	Investment Accounting	15
	Investment Accounting w.r.t Accounting Standard-13 For shares variable income bearing securities, For debentures/Preference shares fixed income bearing securities, Accounting for transactions of purchase and sale of investments with ex and cum, interest prices and finding cost of investment sold and carrying cost as per weighted average method Incl. brokerage, Columnar format for investment account	
3.	Preparation of Company Financial Statements	15
	Relevant provision of Companies Act related Final Account (Excluding Cash Flow Statement) Preparation of Income Statement & Balance Sheet as per revised schedule VI of Companies Act, 1956. AS 1 in relation to Final Accounts of Companies (Disclosure of Accounting Policies)	
4.	Accounting Standards & IFRS	15
	AS – 2,9 and 20 Introduction to Ind AS and IFRS Latest Development Computerisation of Accounting	

Evaluation Pattern

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Q.no.1	Objectives	5 marks
Q.no.2	Answer any one out of two	10 marks

Question Paper Format for the 60 Marks Component

Question No	Particular	Marks
Q-1	From Unit I Full Length Question	15 Marks
Q-1	<i>OR</i> Full Length Question	15 Marks
Q-2	From Unit II Full Length Question	15 Marks
Q-2	<i>OR</i> Full Length Question	15 Marks
Q-3	From Unit III Full Length Question	15 Marks
Q-3	<i>OR</i> Full Length Question	15 Marks
Q-4	From Unit IV Full Length Question	15 Marks
Q-4	<i>OR</i> Full Length Question	15 Marks

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks

Recommended Reading List

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Prentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting – A dynamic Approach by Birendra Krishna Banerjee, Prentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Corporate Accounting by P.C. Tulsian, Tata McGraw Hill and Co. Ltd., New Delhi
- Financial Accounting & Auditing Paper III by Minaxi. A Rachchh, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata McGraw Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

3. FOUNDATION COURSE – II
(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Globalisation and Indian Society	15
Module 2	Human Rights	15
Module 3	Ecology	15
Module 4	Understanding Stress and Conflict and Managing it in Contemporary Society	15
		60

Objectives:

1. To widen the scope of the learner in understanding the issue of globalisation and its impact on the Indian society
2. To delve deeper into the softer issues of human existence like human rights and ecology
3. To enhance the knowledge of learner in terms of changes in the contemporary society and to become aware of critical issues like conflict and stress. The emphasis will also be on managing the present day problems of conflict and stress.

Course Outcomes:

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Enhance the understanding of impact of globalisation of Indian Society, human rights, environmental degradation and stress in contemporary society (Level: Understanding)

CO2: Apply the understanding of above concepts in real life situations (Level: Apply)

CO3: Analyse the cross cutting issues relevant to Environment and sustainability, causes of Farmer's suicides, environmental degradation,

stress and conflict in Society. (Level: Analyse)

CO4: Analyse complex social problems such as violation of human rights, conflicts in society and develop suggestions to conflict resolution and creation of peace and harmony in society. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Globalisation and Indian Society	15
	Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.	
2.	Human Rights	15
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution	
3.	Ecology	15
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation-causes and impact on human life; Sustainable development-concept and components; poverty and environment	

4.	Understanding Stress and Conflict and managing it in contemporary society	15
	<p>Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict .</p> <p>Types of conflicts and use of coping mechanisms for managing individual stress: Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; conflict resolution and efforts towards building peace and harmony in society</p>	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test

Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- A decade of economic reforms in India (The past, the present, the future)-Edited by Raj Kapila and Uma Kapila, Academic Foundation (2002)
- Impact of the policies of WTO on Indian agriculture - S. Nehru, Serial Pub. (2012)
- Privatisation of public enterprises – Emerging dimensions – Edited by G.S. Batra, Narinder Kaur, Anmol Pub. (1995)
- Economics of development – Dwight Perkins, Steven Radelet, David Lindauer, Norton company (2006)
- Industrial Policy and economic development in India (1947 -2012) – Anup Chatterjee New Century Pub. (2012)
- Globalisation and development of backward areas – Edited by G. Satyanarayana New Century Pub. (2007)
- Contemporary issues in globalisation – An introduction to theory and policy in India Soumyen Sikder, Oxford University Press (2002)
- Environmental Studies – Dr. Vijay Kumar Tiwari, Himalayan Pub. (2010)
- Ecology and environment – Benu Singh, Vista International Pub. (2006)
- Universal Human Rights: In theory and practice, Jack Donnelly, (2014)
- Stress Management – Dr. N. Tejmani Singh, Maxford books (2011)
- Stress blasters – Brian Chchester, Perry Garfunkel and others, Rodale Press (1997)

4. COMPUTER SKILLS – I

(Implemented during Academic Year 2021-22)

(w.e.f. 2020-21)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Computer Hardware and Internet	15
Module 2	Introduction to Google docs, Presentations and Email Etiquette	15
Module 3	Word-2013	15
Module 4	Excel-2013	15
		60

Objectives:

1. To widen the scope of the learner in understanding computer hardware
2. To develop an inclination towards usage of Windows and internet
3. To enhance the practical knowledge by working on Windows and Excel 2013.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate a basic understanding of computer hardware, software and network principles which will help while seeking employment. (Level: Understanding)

CO2: Work on word and excel 2013 and present conclusions of calculations, orally and in writing for enhancing career progress. (Level: Apply)

CO3: Analyse the case studies based on E mail etiquette and create E mails based on business etiquette. The skill of writing will enhance confidence in future employment. (Level: Analyse and Create)

CO4: Design PowerPoint presentations through team work. (Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Computer Hardware and Internet	15
	<p>Introduction to computer systems - Types of computers, Characteristics of computers, What computers can do, What computers can't do, Classification of computers, Central Processing Unit, Control Unit, Arithmetic and Logic unit, Memory- Registers and Addresses - How CPU and memory works. Windows Basics -Creating Directories. Files, Shortcuts, Moving and copying Files, Task Bar Options, Control Panel – Display, Mouse, Keyboard, Regional Settings, Date & Time, and Man handled device.</p> <p>What is internet, most popular internet services, functions of internet like email, WWW, FTP, Instant messaging, working with task list, scheduling appointments, reminders, events</p>	
2.	Introduction to Google Docs, Presentations and Email Etiquette	15
	<p>Intro to Google Docs : Navigating Google Docs , Format text, paragraphs, and pages Insert, format, and edit images and graphics, Work with documents, Manage documents with multiple editors, Basic formatting, Create and share templates Improve the writing process with Docs.</p> <p>Create and format presentations: Inserting slides – new slide, existing slides, duplicate slide, slides from Auto layout.Slide show – start with first slide, current Slide, customized show. Slide views -normal, slide sorter. Slide Layouts, Design Templates. Deleting slides, Paste special.</p> <p>Inserting Header & Footer, Date & Time, Hyperlink, Picture, Object, Symbols, Text,</p> <p>Table, Chart, Diagram. Paste as hyperlink, Format – Font,</p>	

	<p>Bullets & Numbering.</p> <p>Custom animation, Slide Transitions. Action Buttons.</p> <p>Simple business case studies using the software tools.</p> <p>Email Etiquette: Tips to Writing Effective Emails, Developing Your Own Style, Common Grammar Errors, Business Letters.</p> <p>Template Writing results oriented emails : Job Search Emails, Customer Relations, Placing and Acknowledging Orders, short Reports and Proposals Emails.</p>	
3	Word – 2013	15
	<p>Getting started, The Word window, New documents, Document navigation, Editing text, Working with text, Undo and Redo commands, Cut, copy, and paste, Find and replace Text formatting, Character formatting, Tab settings, Paragraph formatting, Paragraph spacing and indents Tables, Creating tables, Working with table content, Changing the table structure Page layout, Headers and footers, Page setup Graphics, Adding graphics and clip art, Working with graphics</p> <p>Proofing, printing, and exporting, Spelling and grammar, AutoCorrect, Printing and exporting documents</p>	
4.	Excel- 2013	15
	<p>Fundamentals of Excel, Cut, Copy, Insert, Delete, Paste Special, Custom Formatting, Undo, Redo, Excel Formulas – Basic, Useful functions and Paste Function, Calc, Comments, Drawing toolbar, Edit, Replace, Delete, Clear, Essential Printing, Data Sorting, Hiding, AutoFormats, Protection, Basic Charts, Basic Formatting, If Function</p>	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Reference Books

- Alexis Leon & Mathews Leon: Fundamentals of Information Technology, Vikas Publishing
- Microsoft Office 2000 Complete, BPB publications
- Dennis P. Curtin, Kim Foley, Kunal Sen, Cathleen Morin: Information Technology The Breaking Wave, TATA McGraw-Hill Edition
- Quick course in Micro-soft office - Joyce Cox, Polly Orban
- Mastering Office 2013 - Gimi Couster
- Rajkamal, Internet and web Technologies, Tata McGraw Hill (2013)
- Google Docs: Gsuite Learning Centre
- Email Etiquette- Shirley Taylor

5. FINANCIAL ACCOUNTING – II
(Implemented during Academic Year 2021-22)

(w.e.f. 2020-21)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Valuation of Goodwill and Shares	15
Module 2	Buyback of equity shares	15
Module 3	Redemption of Preference shares	15
Module 4	Redemption of debentures (excluding buy back of own debentures)	15
		60

Objectives:

1. To enhance the understanding of buy back of equity shares.
2. To understand redemption of preference shares and debentures.
3. To understand the valuation of goodwill and shares.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Get Acquainted with concept of company accounts and Understand the meaning of shares and other securities that can be issued by companies and laws relating to their redemption and buy back. (Level: Understanding)

CO2: Valuation of goodwill with the help of different methods used at the time of sale of business or at the time of change in constitution of partnership firm during admission/ retirement or death. (Level: Apply)

CO3: Analyse case studies related to buy back of equity shares, redemption of debentures and preference shares. (Level: Analyse)

CO4: Apply the knowledge of valuation of shares and calculate value through Intrinsic Value Method, Yield method and Fair Value Method. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	VALUATION OF GOODWILL AND SHARES	15
	Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method	
2.	BUYBACK OF EQUITY SHARES	15
	Introduction to Issue of Shares. Company Law/ Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio	
3.	REDEMPTION OF PREFERENCE SHARES	15
	Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use, excluding revised schedule VI balance sheet	
4.	REDEMPTION OF DEBENTURES (EXCLUDING BUY BACK OF OWN DEBENTURES)	15
	Redemption of debentures by payment from sources including out of capital and / or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy and revised schedule VI balance sheet. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount	

Evaluation Pattern

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Q.no.1	Objectives	5 marks
Q.no.2	Answer any one out of two	10 marks

Question Paper Format for the 60 Marks Component

Question No	Particular	Marks
Q-1	From Unit I Full Length Question	15 Marks
Q-1	OR Full Length Question	15 Marks
Q-2	From Unit II Full Length Question	15 Marks
Q-2	OR Full Length Question	15 Marks
Q-3	From Unit III Full Length Question	15 Marks
Q-3	OR Full Length Question	15 Marks
Q-4	From Unit IV Full Length Question	15 Marks
Q-4	OR Full Length Question	15 Marks

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks

Recommended Reading Material

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L. Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata McGraw Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwick, Prentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delh

6. PRINCIPLES OF MANAGEMENT

(Implemented during Academic Year 2021-22)

(w.e.f. 2021-22)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Introduction	15
Module 2	Planning and decision making	15
Module 3	Organising	15
Module 4	Management Control and Leadership	15
		60

Objectives:

1. To widen the scope of the learner in understanding nature of managerial work and contemporary issues in managerial work.
2. To develop an inclination towards goal setting, group decision making and learning management by objectives
3. To enhance the practical knowledge by understanding organising and control through group discussion and role playing.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Comprehend the concepts of management process and make oneself capable of employability in future. (Level-Understand)

CO2: Evaluate the control Process and techniques used by businesses to develop employability skills. (Level – Understand)

CO3: Apply the management theories and philosophies to real business situations through case studies and enhance the chances of being employable. (Level- Apply)

CO4: Analyses of various leadership styles and to anticipate the consequences of each leadership styles thereby becoming confident of skills required for employment. (Level-Analyses)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction	15
	<p>Concept of Management: Concept, Significance, Henry Mintzberg roles, skills of manager, Levels of Management, Functions of management, Managerial grid.</p> <p>Evolution of Management: Contribution of F.W. Taylor, Henry Fayol , Hawthorne Experiments</p>	
2.	Planning and decision making	15
	<p>Planning: Concept, purpose and process of planning, Elements of planning, planning premises, MBO,</p> <p>Decision Making: Meaning, Importance, steps, techniques of decision making, Difference between Planning and Decision Making</p>	
3.	Organising	15
	<p>Organising: Meaning, Importance and Features,</p> <p>Organisation structure: Formal, Informal, Line and Staff and Matrix organization structure</p> <p>Departmentation: Meaning, significance and Bases of Departmentation</p> <p>Authority ,Responsibility and Accountability</p> <p>Span of Management</p>	
4.	Management control and Leadership	15
	<p>Controlling: Meaning, process ,types of controlling, controlling techniques</p> <p>Leadership: Meaning, styles and Qualities of Good leader, Models of leadership: Trait, Behaviour and Contingency model, Examples of great leaders and their style.</p>	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- Principles of Management - P.C. Tripathi & P.N. Reddy.
- Essentials of Management - Wehrich and Koontz.
- Principles of Management - L.M. Prasad
- Principles of Management - Dinkar Pagare
- Business Management - C.B. Gupta
- Business Management - N. Premavathy
- Principles of Management - J. Jayasankar

7. BUSINESS STATISTICS
(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Population and Sample	15
Module 2	Measures of Central Tendency and Dispersion	15
Module 3	Correlation and regression (for ungrouped data)	15
Module 4	Linear Programming Problems	15
		60

Objectives:

1. To enhance the creative and logical thinking of learners.
2. To orient learners towards the various aspects of business research by understanding concepts of population and sample.
3. To orient learners towards understanding relationship between variables.
4. To create an interest in learners towards problem solving through statistical techniques.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Understand how to organize and summarize data by using descriptive statistics and appropriate statistical graphics. (Understanding)

CO2: Understand the concept of Measures of Central Tendency and Dispersion and its use in Business Research. (Understanding)

CO3: Understand and interpret simple linear regression analysis and use it in business decision making. (Understanding, Apply)

CO4: Interpret and Employ Linear Programming to solve Business Problems
(Apply)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Population and sample	15
	Definition of statistics, scope of statistics in Management and financial markets, Concept of population and sample with illustration Methods of sampling- SRSWR, SRSWOR, stratified, systematic (description of sampling procedures only) Data condensation and graphical methods: Raw data, attributes and variables, classification, frequency distribution, cumulative frequency distribution Graphs- Histogram and frequency polygon Diagrams- Multiple bar, pie, subdivided bar	
2.	Measures of Central tendency and Dispersion	15
	Criteria for good measures of central tendency, arithmetic mean, median mode for grouped and ungrouped data, combined mean. Concept of dispersion, absolute and relative measures of dispersion, range variance, standard deviation, coefficient of variation, quartile deviation, coefficient of quartile deviation	
3.	Correlation and regression (for ungrouped data)	15
	Concept of correlation, positive and negative correlation, Karl Pearson's Coefficient of Correlation, meaning of regression, two regression equations, Regression coefficients and properties	
4.	Linear Programming Problems	15
	Meaning of LPP, Formulation of LPP, solution by graphical methods, problems relating to two variables only	

Evaluation Pattern

Distribution of marks for internal examination

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation, Assignment	05
Active class participation	05
Total	40

Q.no.1	Objectives	5 marks
Q.no.2	Answer any one out of two	10 marks

Question No	Particular	Marks
Q-1	Full Length Question	15 Marks
Q-1	OR Full Length Question	15 Marks
Q-2	Full Length Question	15 Marks
Q-2	OR Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
Q-3	OR Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
Q-4	OR Full Length Question	15 Marks
Total		60

Recommended Reading Material

- Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.
- Operations Research by Gupta and Kapoor, Sultan Chand and Sons pvt. Ltd. Fourth ed., 1991
- Statistics for Management - Lovin R. Rubin D.S. (Prentice Hall of India), 7th ed. 1998.
- Statistics - Theory, Method & Applications D. S. Sancheti & V. K. Kapoor.,2005. Sultan Chand and Sons Pvt. Ltd.
- Introduction of Mathematical Economics – Edward T. Dowling, third edition, 2012.

Nagindas Khandwala College (Autonomous)

**Syllabus and Question Paper Pattern
of Courses of**

Bachelor of Commerce (Financial Markets) Programme

Second Year

Semester III and IV

Under Choice Based Credit, Grading and Semester System

(Implemented during Academic Year 2022-2023)

Bachelor of Commerce (Financial Markets) Programme
Under Choice Based Credit, Grading and Semester System
Curriculum Framework

SECOND YEAR
(Implemented during Academic year 2022-2023)

Sr. No.	Semester III	Subject code	Credits	Sr. No.	Semester IV	Subject code	Credits
	<i>Skill Enhancement Compulsory Course (SEC)</i>				<i>Skill Enhancement Compulsory Course (SEC)</i>		
1	SEC-3 Management Accounting	2231UFMMA	3	1	SEC-5 Corporate Finance	2241UFMCF	3
2	SEC-4 Foundation Course-III (Money Market)	2232UFMFC	3	2	SEC-6 Foundation Course - IV (Foreign Exchange Market)	2242UFMFC	3
3	SEC -7 Tally Prime & Excel	2238UTPXL	4				
	<i>Core Course (CC)</i>				<i>Core Course (CC)</i>		
4	CC-7 Debt Market-I	2233UFMDM	3	3	CC-11 Debt Market-II	2243UFMDM	3
5	CC-8 Equity Market-I	2234UFMEM	3	4	CC-12 Equity Market - II	2244UFMEM	3
6	CC-9 Commodity Market	2235UFMCM	3	5	CC-13 Commodity and Derivative Market	2245UFMCD	3
7	CC-10 Computer Skills-II	2236UFMCS	3	6	CC-14 Business Economics-II	2246UFMBE	3
	<i>Discipline Specific Compulsory Course (DSC)</i>				<i>Discipline Specific Compulsory Course (DSC)</i>		
8	DSC-3 Business Law-I	2237UFMBL	3	7	DSC-4 Business Law- II	2247UFMBL	3
	TOTAL		25		TOTAL		21

*Syllabus of Courses of
Bachelor of Commerce (Financial Markets) Programme
at Semester III
(Implemented during Academic Year 2022-2023)*

1. MANAGEMENT ACCOUNTING

(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Introduction to Management Accounting	15
Module 2	Analysis and Interpretation of Accounts	15
Module 3	Cash flow statements and Fund flow statements	15
Module 4	Working Capital Management	15
		60

Objectives:

1. To enhance the understanding of conceptual knowledge of management accounting and to impart skills for analysis and interpretation of accounts.
2. To understand Cash Flow and Fund Flow statements.
3. To orient learners towards understanding the Working Capital Management.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Describe the various management accounting techniques useful for decision making. (Level: Understanding)

CO2: Analyse the financial statements and calculate financial ratios of different companies. (Level: Apply)

CO3: Prepare Cash Flow and Funds Flow statements which will help in planning for intermediate and long – term finances. (Level: Apply)

CO4: Calculate the working capital requirements of trading and manufacturing companies. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Management	15
	<ul style="list-style-type: none"> • Meaning, Nature, Uses, Scope and Function of Management Accounting, Role of Management Accounting in decision making, Tools & Techniques of Management Accounting. 	
2.	Analysis and Interpretation of accounts	15
	<ul style="list-style-type: none"> • Financial Statements Analysis: Meaning & Types of Financial statements, Limitations of Financial Statements, Objectives of Financial statements, Interpretation of Financial statements, Inter-Firm & Intra- firm comparison with the help of ratio, comparative, common size & trend analysis • Ratio Analysis <ol style="list-style-type: none"> a) Balance Sheet Ratios: <ol style="list-style-type: none"> i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio b) Revenue Statement Ratios: <ol style="list-style-type: none"> i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio c) Combined Ratio <ol style="list-style-type: none"> i) Return on Capital employed (Including Long Term 	

	Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover	
3.	Cash Flow statements and Fund Flow statements	15
	<ul style="list-style-type: none"> • Cash Flow statement • Fund Flow statement 	
4.	Working Capital Management	15
	Practical questions on estimation of working capital for trading and manufacturing concern	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5 \times 2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5 \times 2 = 10$
Q.3	Explain the following any 3 out of 5	$3 \times 5 = 15$
Q.4	Explain in detail any 2 out of 4	$2 \times 7.5 = 15$
Q.5	Case study or Application based question	$2 \times 5 = 10$
Total		60

Recommended Reading Material

- Prasanna Chandra: Financial Management(TMh)
- I.M. Pandey–Financial Management (Vikas)
- M.Y. Khan P.K. Jain–Financial Management(TMh)
- Brigham & Houston–Fundamentals of Financial Mgmt., Thomson Cengage Learning
- Fundamentals of Financial Management–Vanhorns & Bhandari-Pearson evaluation.
- Contemporary Financial Management–Kothari & Dutta
- Financial Markets & Institution– Guruswamy –Thomson/ Cengage Learning

2. Foundation Course –III (Money Market)

(Implemented during Academic Year 2021-22)

(w.e.f. 2021-22)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Money Market and Its Participants	15
Module 2	Regulatory Framework of Money Market	15
Module 3	Conventional Money Market Instruments, Deficiencies and Reforms of Indian Money Market	15
Module 4	Modern Money Market Instruments and Money Market Mutual Funds	15
		60

Objectives:

1. To enhance the understanding of conceptual knowledge of money market, its importance and its instruments.
2. To understand the regulatory framework and the various agencies that play an important role in this market.
3. To orient learners towards understanding the drawbacks of Indian Money Market and the various reforms.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Comprehend the characteristics of money market and to understand its difference with respect to capital market. (Level: Understanding)

CO2: Understand the old and the modern money market instruments. (Level: Understand)

CO3: Evaluate the characteristics of a highly-developed money market and the recent trends in the Indian money market through case studies. (Level: Apply)

CO4: Analyse the usage of various short term lending and borrowing instruments through case studies. (Level: Analyse)

CO5: Design presentations based on drawbacks of money market in India and the working of Indian money market with the help of information from reference books, websites and newspaper articles. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Money Market and Its Participants	15
	<ul style="list-style-type: none"> • Features of Money Market, Importance of Money Market , Participants of Money Market • Structure of Indian Money Market <p>ORGANISED STRUCTURE: Reserve bank of India, DFHI (discount and finance house of India), Commercial banks- Public sector banks, SBI & subsidiaries, Cooperative banks, nationalized banks, Private banks-Indian Banks & foreign banks, Development bank NABARD, LIC ,GIC, UTI etc.</p> <p>UNORGANISEDSECTOR: Indigenous banks, Money lenders, Chits, Nidhis</p> <p>CO- OPERATIVE SECTOR: State cooperative: central cooperative banks, Primary Agri credit societies, Primary urban banks, State Land development banks, central land development banks, Primary land development bank</p>	
2.	Regulatory framework of Money Market	15
	Regulatory framework of RBI and monetary Policy, FIMMDA (Fixed Income, Money Market and Derivative Association of India), Foreign Exchange Dealer Association of India), RBI – Negotiated Dealing System- Order Matching	

3.	Conventional Money Market Instruments, Deficiencies and Reforms of Indian Money Market	15
	Treasury bills, Money at call and short notice in the call loan market, Commercial bills, Promissory notes in the bill market. Features of a developed money market and deficiencies of Indian Money Market, Recent developments in Indian Money Market	
4.	Modern Money Market Instruments and Money Market Mutual Funds	15
	Modern: Commercial papers, Certificate of deposit, Inter-bank participation certificates, Repo instrument, Banker's Acceptance, Repurchase agreement, Money Market mutual fund: meaning, advantages and disadvantages, regulatory framework for money market mutual funds, various money market funds operational in Indian market	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Money Market Operations in India-A K Sengupta

- The Indian Money Market-Krishna Kumar Sharma

- Stigum's Money Market-Marcia Stigum

- CNBC Guide to Money and Markets

3. Advanced Tally & Microsoft Excel (Implemented during Academic Year 2022-23)

Course Objectives:

1. To introduce the students to the Basic of Financial Accounting and the use of Tally for accounting purpose.
2. To make students capable to create company, enter accounting voucher entries including advance voucher entries, reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally software.
3. To provide hands on practice, to make students ready with required skill for employability in the job market.

Course Outcomes:

After completion of this course the learner will be able:

CO1: To remember all the fundamental principles & rules of Accounting, Identification of types/heads of accounts, classification of accounts and accounting rules/conventions. (Level: Remember)

CO2: To understand the interface of tally, to synchronizes with accounting rules and double entry mode of recording day to day transactions into tally software. (Level: Understand)

CO3: To apply knowledge and understanding accounting principles and conventions. (Level: Apply)

CO4: To analyze the Profits, stock reports, BRS and various other MIS reports generated by the software. (Level: Analyse)

CO5: To the assess the financial ratios, and the financial performance of the entity. (Level: Evaluate)

CO6: To create the customized TDS, Payroll and other significant modules as per the requirement of the entity. (Level: Create)

CO7: To understand the working mechanism of MS excel, the financial concepts of Present value, Future value, discounting and compounding. (Level: Understand)

CO8: To apply the knowledge of MS excel functions and Finance to calculate interest tables, repayment schedules and related calculations. (Level: Apply)

CO9: To evaluate the data by sorting, reorganizing, redesigning the data using sort, filter functions, apply formulae like V-lookup, H-lookup, make decisions using Pivot tables and such related functions. (Level: Evaluate)

Module at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Accounting and Tally Software	15
2	Recording of transaction, Stock Keeping, MIS Report	15
3	Goods and Services Tax (GST), TDS and Payroll	15
4	Microsoft Excel: Basic and advance	15
Total		60

Detailed Syllabus

Sr. No.	Modules / Units	No of Lectures
1	Introduction to Accounting and Tally Software	15
	<p>Chapter 1: Fundamentals of Accounting – 1 hours</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Accounting Terms ❖ Accounting Assumptions, Concepts and Principles ❖ Double Entry System of Accounting ❖ Types of Accounts ❖ The Golden Rules of Accounting ❖ Trial Balance ❖ Cash Book / Bank Book ❖ Financial Statements ❖ Trading and Profit & Loss Account ❖ Balance Sheet ❖ Types of Assets and Liabilities included in a Balance Sheet ❖ Key Takeaways <p>Chapter 2: Maintaining Chart of Accounts in Tally – 3 hours</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Getting started with Tally ❖ Mouse/Keyboard Conventions ❖ Company Creation ❖ Shut a Company ❖ Select a Company ❖ Alter Company Details ❖ Company Features and Configurations ❖ F11: Company Features ❖ F12: Configuration ❖ Chart of Accounts ❖ Ledger ❖ Group 	

	<ul style="list-style-type: none"> ❖ Ledger Creation ❖ Single Ledger Creation ❖ Multi Ledger Creation ❖ Altering and Displaying Ledgers ❖ Group Creation ❖ Single Group Creation ❖ Multiple Group Creation ❖ Displaying Groups and Ledgers ❖ Displaying Groups ❖ Display of Ledgers ❖ Deletion of Groups and Ledgers ❖ Key Takeaways 	
2	Recording of transaction, Stock Keeping, MIS Report	15
	<p>Chapter 3: Maintaining Stock Keeping Units (SKU) – 3 hours</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Inventory Masters in ❖ Creating Inventory Masters ❖ Creation of Stock Group ❖ Creation of Units of Measure ❖ Creation of Stock Item ❖ Creation of Godown ❖ Defining of Stock Opening Balance in ❖ Stock Category ❖ Reports ❖ Key Takeaways <p>Chapter 4: Recording Day-to-Day Transactions - 3 hours</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Business Transactions ❖ Source Document for Voucher ❖ Recording Transactions in ❖ Accounting Vouchers ❖ Receipt Voucher (F6) ❖ Contra Voucher (F4) ❖ Payment Voucher (F5) ❖ Purchase Voucher (F9) ❖ Sales Voucher (F8) ❖ Debit Note Voucher (Ctrl+F9) ❖ Credit Note (Ctrl+F8) ❖ Journal Voucher (F7) ❖ Bank Reconciliation ❖ Key Takeaways <p>Chapter 5: Accounts Receivable and Payable Management – 2 hours</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Accounts Payables and Receivables ❖ Maintaining Bill-wise Details ❖ Activation of Maintain Bill-wise Details Feature ❖ New Reference ❖ Against Reference 	

	<ul style="list-style-type: none"> ❖ Advance ❖ On Account ❖ Key Takeaways <p>Chapter 6: MIS Reports - 1 hours</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Advantages of Management Information Systems ❖ Trial Balance ❖ Balance Sheet ❖ Profit and Loss Account ❖ Cash Flow Statement ❖ Ratio Analysis ❖ Books and Reports ❖ Day Book ❖ Receipts and Payments ❖ Purchase Register ❖ Sales Register ❖ Journal Register ❖ Inventory Reports ❖ Bills Receivable and Bills Payable ❖ Bank Reconciliation Report ❖ Key Takeaway 	
3	Goods and Services Tax (GST), TDS and Payroll	15
	<p>Chapter 7: Goods and Services Tax (GST) - 12 hours</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Activate GST in Tally ❖ Enabling GST and Defining Tax Details ❖ Set up GST rates (Company Level, Ledger Level, Group Level, Stock Item Level) ❖ Update Masters ❖ Update party GSTIN/UIN ❖ Creation of GST Duty ledgers ❖ Accounting of GST Transactions ❖ Intrastate Inward Supply (Purchase) ❖ Intrastate Outward Supply (Sale) ❖ Interstate Inward Supply (Purchase) ❖ Interstate Outward Supply (Sale) ❖ Purchase Return (Debit Note) ❖ Sales Return (Credit Note) ❖ GST Reports (GSTR 3B, GSTR 1) ❖ Key Takeaways <p>Chapter 8: Recording Vouchers with TDS (Tax Deducted at Source) - 6 hours</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Basic Concepts of TDS ❖ TDS in Tally ❖ Activation of TDS Feature in Tally ❖ TDS Statutory Masters ❖ Configuring TDS at Group Level ❖ Configuring TDS at Ledger Level 	

- ❖ Booking of Expenses in Journal Voucher
- ❖ TDS Report
- ❖ Key Takeaways

Chapter 9: Allocation and Tracking of Expenses and Incomes - 5 hours

- ❖ Introduction
- ❖ Cost Centre and Cost Categories
- ❖ Activation of Cost Category and Cost Centre
- ❖ Allocation of Expenses and Incomes using Cost Centre
- ❖ Allocation of Expenses and Incomes using Cost Centre with Cost category
- ❖ Allocation of expenses to multiple cost centres and cost categories
- ❖ Automation of Cost Centre and Cost Categories while recording transactions
- ❖ Cost Centre Classes
- ❖ Cost Centre Reports
- ❖ Category Summary
- ❖ Cost Centre Break-up
- ❖ Ledger Break-up
- ❖ Group Break-up
- ❖ Key Takeaways

Chapter 10: Payroll - 9 hours

- ❖ Introduction
- ❖ Setup Payroll in Tally
- ❖ Company Creation
- ❖ Activation
- ❖ Processing Basic Payroll in Tally
- ❖ Employee Setup
- ❖ Creation of Payroll Units
- ❖ Attendance/Production Types
- ❖ Creation of Pay Heads
- ❖ Defining Salary Details for an Employee
- ❖ Defining Salary Details for an Employee Group
- ❖ Salary Processing
- ❖ Payroll Reports
- ❖ Statements of Payroll
- ❖ Attendance Reports
- ❖ Expat Reports
- ❖ Payroll Statutory Deductions and Reports
- ❖ Creating the Statutory Pay Heads
- ❖ Define Salary Details
- ❖ Process Salary
- ❖ Payment of Salary
- ❖ Payroll Statutory Reports
- ❖ Income Tax
- ❖ Employee Setup
- ❖ Provide Income Tax Details
- ❖ Process Income Tax
- ❖ Process Salary

	❖ Key Takeaways	
4	Microsoft Excel: Basic and advance	15
	<p>Chapter 11: Microsoft Excel - 15 hours</p> <ul style="list-style-type: none"> ❖ Shortcut Keys – aids the user to speed up the work ❖ Spreadsheet basics ❖ Creating, editing, saving and printing spreadsheets ❖ Working with functions & formulas ❖ Modifying worksheets with color & autoformats ❖ Graphically representing data : Charts & Graphs ❖ Analyzing data : Data Menu, Subtotal, Filtering Data ❖ Formatting worksheets ❖ Securing & Protecting spreadsheets ❖ Use the Function Wizard, Common functions (AVERAGE, MIN, MAX, COUNT,COUNTA, ROUND, INT) ❖ Relative, Absolute, Mixed cell references : >,<>= operators ❖ Logical functions using IF, AND, OR, NOT ❖ The LOOKUP function , Date and time functions , Annotating formulas ❖ Functions : LOOKUP, VLOOKUP, HLOOKUP, COUNTIF, SUMIF ❖ PIVOT TABLES <ul style="list-style-type: none"> • Enter the Pivot Table Data • Create the Pivot Table • Adding Data to the Pivot Table • Filtering the Pivot Table Data • Change the Pivot Table Data • Analyze Data Columns in Pivot Tables • Adjust Data to Analyze ❖ Key Takeaways 	

4. Debt Markets –I
(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to the Debt Markets	15
Module 2	Instruments and Players in Debt Markets	15
Module 3	Bonds	15
Module 4	Valuation of Bonds	15
		60

Objectives:

1. To develop awareness of the evolution of the debt markets in India
2. To develop a knowledge regarding instruments and players in debt markets
3. To understand bond market and bond valuation in detail

Course Outcomes:

After completion of this course the learner will be able to:

CO1: To decipher the evolution, working and role of Debt Market in India. (Level: Understanding)

CO2: To understand the role, functions of the various intermediaries and regulatory bodies and how does it affect the economy of India. (Level: Apply)

CO3: Develop an understanding of bond mathematics and to calculate the yield on various debt instruments. (Level: Analyze)

CO4: Design presentations based on Central Government securities and the contribution of debt market vis a vis equity market in India (Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to the Debt Markets	15
	<ul style="list-style-type: none"> • Evolution of Debt Markets in India • Money market & Debt Market in India • Fundamental features of debt instruments • Regulatory framework in the Indian debt market 	
2.	Instruments and Players in Debt Markets	15
	<ul style="list-style-type: none"> • Central Government Securities: bonds, T-bills, state government bonds • Open market operations • Securities Trading Corporation of India • Primary dealers in Government Securities 	
3.	Bonds	15
	<ul style="list-style-type: none"> • Features of bonds • Types of bonds • Issuers of bond • Bond ratings importance &relevance and rating agencies • Bond market indices and benchmarks 	
4.	Valuation of Bonds	15
	<ul style="list-style-type: none"> • Determinants of the value of bonds • Primary market & secondary market • Bond Mathematics • Yield Curve Analysis 	

Evaluation Pattern Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Bhardwaj, Gautam, (2008), The future of India's debt market, Tata Mc Graw Hill
- Suryanarayan, (2002), Debt Market, ICFAI Publication Press.
- Fabozzi, Frank, (2004), Fixed Income Analysis Work book, 2nd edition
- Shah, Ajay, Thomas, Sushanand Gorham, Michael, (2008), Indian Financial Markets.
- FIMMDA-NSE Debt Market (Basic) Module, Workbook from NS
- Dunand Bradstreet, (2008), Fixed Income Securities, Tata Mc Graw Hill.

5. Equity Markets – I
(Implemented during Academic Year 2021-22)

(w.e.f. 2019-20)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Introduction	15
Module 2	Market for Equity – Primary Markets	15
Module 3	Market for Equity – Secondary Markets	15
Module 4	Importance of equity Markets in a developing country like India	15
		60

Objectives:

1. To enhance the understanding of conceptual knowledge of equity markets both primary and secondary
2. To understand the importance of equity markets in a developing country like India
3. To orient learners towards understanding the need for attracting investors to equity market.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Understand the various components of primary and secondary market for equity in India. (Understanding)

CO2: The students will understand the role and functioning of the market. (Understanding)

CO3: To understand the role and functions of the various intermediaries and regulatory bodies in the Indian Equity Market (Understanding)

CO4: Understand the importance of equity market in India and the need for attracting investors to it. (Understanding)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction	15
	<ul style="list-style-type: none"> • Meaning and Definition of equity shares • Growth of Corporate Sector and the simultaneous growth of equity shareholders • Divorce between ownership and management in companies • Development of equity culture in India • Current position 	
2.	Market for Equity- Primary Markets	15
	<ul style="list-style-type: none"> • IPO-Methods followed, Book Building, Case studies to explain IPO process- failed and successful IPOs in India. • Role of Merchant bankers in fixing the price • Red-Herring Prospectus:it's unique features • ASBA and its features • Green Shoe option-Sweat equity, ESOP • Rights issue of shares, Non-voting shares, ADR, GDR, IDR 	
3.	Market for Equity –Secondary Markets	15
	<ul style="list-style-type: none"> • Definition and functions of stock Exchanges • Evolution and Growth of Stock Exchanges • Stock Exchanges in India • NSE, BSE, OTCEI and Overseas Stock Exchanges • Recent Development in Stock Exchanges, Merger of SEBI with FOMC • Stock Market Indices 	
4.	Importance of Equity Markets in a Developing Country like India	15
	<ul style="list-style-type: none"> • Need for attracting more investors towards equity • Need for strengthening secondary markets • Link between Primary Market and Secondary Market 	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- Equity Markets in India- Shveta Singh & P K Jain
- Equity and Debt Markets –Hardeep Kaur
- An Introduction to Equity Markets –David

6. Commodity Market
(Implemented during Academic Year 2021-22)

(w.e.f. 2020-21)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Commodity Market	15
Module 2	Commodity Exchanges	15
Module 3	Commodity Market in India	15
Module 4	Strengthening Commodity Markets in India	15
		60

Objectives:

1. To develop awareness of the emergence of commodity market in India
2. To develop a knowledge regarding commodity exchanges in India
3. To understand the strengthening of commodity market in India

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Understand the economic and financial issues related to commodity markets. (Level: Understanding)

CO2: Understanding the articulation of commodities with financial markets. (Level: Understanding)

CO3: Discuss the drivers of commodities in different categories. (Level: Analyse)

CO4: Develop a foundation to understand the strengthening of commodity market in India and solve case studies based on trading in commodity market (Apply)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Commodity Market	15
	1. Emergence of Commodity Market 2. Dynamics of global commodity markets 3. Indian commodity markets - Current status & future prospects	
2.	Commodity Exchanges	15
	<ul style="list-style-type: none"> • Function & Role • Trading & Clearing methods • Commodity futures • Commodity Specific Exchanges Vs Multi Commodity Exchanges 	
3.	Commodity Market in India	15
	<ul style="list-style-type: none"> • Commodity Exchanges in India • Role of Information in Commodity Markets • Linkages between equity market and commodity market • Commodity Markets-Logistics and Warehousing 	
4.	Strengthening Commodity Markets in India	15
	<ul style="list-style-type: none"> • Role of Government • Role of Commodity Exchanges • Other Institutions • Training & development of Dealers 	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

1. Commodity Markets in India- NSE Workbook
2. Commodity Market, 1st Edition, Chatnani
3. Commodity Futures and Options, Kleinman George
4. Managing Commodity risk, Stephens John
5. Commodity Derivatives, Indian Institute of Banking and Finance

7. Computer Skills-II
(Implemented during Academic Year 2021-22)
(w.e.f. 2020-21)
Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Data Base Systems and Computer Security	15
Module 2	Advanced Spread sheet with Google Forms	15
Module 3	Modern E Business Software systems	15
Module 4	Other Emerging Technologies	15
		60

Objectives:

1. To develop awareness of the concept of DBMS and Computer security
2. To develop a knowledge regarding inserting the spreadsheet in word document and leaning advanced spread sheet with google forms.
3. To understand the modern E business software systems and other emerging technologies

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Understand the dynamics of office environment.

(Level: Understanding)

CO2: Use productivity software effectively and apply application software in an office environment (spreadsheets and database software.

(Level: Apply)

CO3: Compare and contrast techniques used for security management. (Level: Analyse and Create)

CO4: Design presentations with topics related to E–business software, Online trading software and banking software. (Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Data Base System and Computer Security	15
	<p>Introduction - What Is a Database System - Why Database - Data Independence - The Three Levels of Architecture - The External Level - Conceptual Level – Internal Level – Mappings - The Database Administrator - The Database Management System - Client/ Server Architecture - Pivot Tables – Building Pivot Tables, Pivot Table regions. Rearranging Pivot Table.</p> <p>Creating simple macros. Mail merge</p> <p>Options- Creating Macros – Inserting tables, applying formula and sorting tables</p> <p>Computers Security: Meaning of cyber security, Types of attacks, Network security, Hacking techniques, Password cracking, Insecure network connections, Malicious code, Concept of Firewall Security, E-mail security, Database security, Operating systems security, E-commerce security.</p>	
2.	Advanced Spread sheet with Google Forms	15
	<p>A) Multiple spreadsheets Using Google Spreadsheets</p> <ol style="list-style-type: none"> 1. Creating and Using templates 2. Creating and Linking Multiple Spreadsheets. 3. Add Headers/Footers to a Workbook. 4. Create Formulas that use references to cells in different worksheets. 5. Creating and using named ranges <p>B) Functions in Excel</p> <ol style="list-style-type: none"> 1. Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE, NPV, IRR 2. Database Functions VLOOKUP, HLOOKUP 3. Conditional Logic functions IF, COUNTIF, SUMIF <p>C) Create and customize a Google form</p> <ol style="list-style-type: none"> 1. Collect form responses 2. View form results and share with others 3. Design and deliver quizzes and tests using forms 4. Structure peer reviews and feedback 5. Check and submit assignments 	

3.	Modern E Business Software systems	15
	Introduction : Enterprise Resource Planning – ERP Supply chain Management- SCM Customer Relationship Management- CRM Sales Force Automation- SFA	
4.	Other Emerging Technologies	15
	Online trading software Net-banking Online banking software	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5 \times 2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5 \times 2 = 10$
Q.3	Explain the following any 3 out of 5	$3 \times 5 = 15$
Q.4	Explain in detail any 2 out of 4	$2 \times 7.5 = 15$
Q.5	Case study or Application based question	$2 \times 5 = 10$
Total		60

Recommended Reading Material

- C.J. Date – Introduction to Database Systems, Narosa Publishing
- Abraham Silberschatz, Henry F. Korth, S. Sudarshan – Database System Concepts, TMH
- Internet for Business – Brummer, Lavrej – Cambridge
- E-mail for Everyone – Leon Alexis & Leon – Methews
- MS Office 97 Advanced Technologies Shelly Cashman Series ----
- ERP – A Managerial Perspective S – Sadagopan Tata Mcgraw Hill

8. Business Law-I
(Implemented during Academic Year 2021-22)
(w.e.f. 2017-18)
Modules at a Glance

Sr. No.	Modules	No.of lectures
Module 1	Indian Contract Act 1872	15
Module 2	Special Contracts	15
Module 3	The Sale of Goods Act 1930	15
Module 4	Negotiable instruments Act 1881	15
		60

Objectives:

1. To develop awareness of the Indian Contract Act 1872 and Sale of Goods Act 1930
2. To develop a knowledge regarding special contracts
3. To understand the meaning and details of Negotiable Instruments Act 1881

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Explain the basic elements of forming an enforceable contract and agreement. (Level: Understanding)

CO2: Develop understanding of the regulatory framework of various Business Law. (Level: Synthesis)

CO3: Demonstrate transactions involving the Sales of Goods Act. (Level: Application)

CO4: Explain Negotiable instruments like promissory note, bill of exchange and cheque. (Level: Comprehension)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Indian Contract Act 1872	15
	<p>Definitions (S:2), Agreement, kinds of Agreements, Contract-kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E contract, distinguish between Agreement and Contract.</p> <p>Offer or Proposal: definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance-definition, Essentials of a valid acceptance, Promise Communication of Offer and acceptance and Revocation.</p> <p>Capacity to contract (Ss.10-12), Consent and Free Consent (Ss.13-22)</p> <p>Consideration (Ss.2 and 25) and Void Agreements (Ss.24-30)</p>	
2.	Special contracts	15
	<ul style="list-style-type: none"> • Law of Indemnity and Guarantee (S.124-125, Ss-126-129, 132-147) • Law of Bailment and pledge (Secs148, 152, 154, 162, 172, 178, 178A and 179) • Law of Agency (S.182-185&201-209only) 	
3.	The Sale of Goods Act 1930	15
	<ul style="list-style-type: none"> • Introduction, Definitions (Sec-2), Formalities of the contract of sale (Ss.4-10), Distinction between 'sale' and 'agreement of sell, Distinction between 'sale and hire-purchase agreement' Conditions and Warranties (11-17) • Transfer of property as between the seller and the buyer (sec-18-26) • Rights of an unpaid seller(Secs-45-54) 	

4.	Negotiable instruments Act 1881	15
	<p>Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence - Presumptions, classification of Negotiable Instruments. Promissory Notes and Bills of Exchange (Ss. 4, 5, 108-116) Essential elements of Promissory Note and Bill of Exchange, distinguish between Promissory note and Bill of Exchange.</p> <p>Acceptor and Acceptance, Definition of Acceptor, Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need (Ss.7, 115 & 116) Payee, Cheques, Types of Cheque and Penalties in case of dishonor of certain cheques, distinguish between cheque and Bill of exchange, (Secs: 6, 123-131A, 138-147)</p> <p>• Miscellaneous Provisions: (Secs: 8-10, 22, 99-102, 118-122, 134-137) Holder (S.8), Holder in Due Course (S.9), Rights and privileges of H.D.C.Payment in due course (S.10), Maturity of an Instrument (S.22), Noting (S.99), Protest (S.100-102). Bills in Set. (Sec.13)</p>	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- The Principles of Mercantile Law–Singh Avtar–Eastern Books Co.
- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann
- Indian Contract Act, Sale of Goods Act and Partnership Act–Desai TR–SC–Sarkar and sons
- The Negotiable Instruments Act–Khergamwala, J S – N M Tripathy

*Syllabus of Courses of
Bachelor of Commerce (Financial Markets) Programme
at Semester IV
(Implemented during Academic Year 2022-2023)*

1. Corporate Finance

*(Implemented during Academic Year 2021-22)
(w.e.f. 2017-18)*

Modules at a Glance

Sr. No.	Modules	No.of lectures
Module 1	Overview and Planning Corporate Financial Activities	15
Module 2	Controlling the Corporate Financial Activities	15
Module 3	Sources and Methods of Raising Corporate Finance	15
Module 4	Corporate Financial Activities	15
		60

Objectives:

1. To understand the concept of planning and controlling the Corporate Financial Activities
2. To develop a knowledge of sources and methods of raising corporate finance
3. To develop an understanding of Corporate Financial Activities

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate familiarity with emergence, need, role and function of corporate financial manager in planning corporate financial activities.

(Level: Understanding)

CO2: Employ techniques of capital budgeting & Capital structure to make decision on arrangement and Investment of funds of the firm. (Level:

Apply)

CO3: Calculate Expected return under CAPM. (Level: Analyse)

CO4: Evaluate break even points with respect to fluctuations in selling price and various elements of cost. (Level: Analyse)

CO5: Create optimal capital structure based on various capital structure theories and Weighted average cost of capital. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Overview and Planning Corporate Financial Activities	15
	Emergence of corporate finance, Need, Role and functions of corporate financial manager Planning the corporate financial activities: Cost of Capital and Weighted average cost of capital, Break-even analysis Calculation of cost of equity using CAPM, Calculation of cost of debt and preference capital.	
2.	Controlling the Corporate Financial Activities	15
	Role of Financial institution in long term finance Maximising the wealth of shareholders Corporate governance practices Controlling Mechanism of RBI in raising corporate finance	
3.	Sources and Methods of Raising Corporate Finance	15
	Types and features of corporate securities currently available Management of new issues including pricing of securities Commercial banks and investment banks in financing the corporate sector Leasing as a method of corporate finance Venture Financing Credit rating services	
4.	Corporate Financial Activities	15
	Capital structure Capital Budgeting- Payback period, NPV, ARR, DCF analysis	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5 \times 2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5 \times 2 = 10$
Q.3	Explain the following any 3 out of 5	$3 \times 5 = 15$
Q.4	Explain in detail any 2 out of 4	$2 \times 7.5 = 15$
Q.5	Case study or Application based question	$2 \times 5 = 10$
Total		60

Recommended Reading Material

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N. Kishor, Publication Tax month
- Essential of Management Accounting by P.N. Reddy, Himalaye
- Financial of Management Accounting by S.R. Varshney, Wisdom
- Introduction of Management Accounting by Charbs Thorngram, PHILearning
- Management Accounting by I.M. Pandey, Vikas
- Cost & Management Accounting by D.K. Mattal, Galgotia
- Management Accounting by Khan & Jain, Tata McGraw.
- Management Accounting by R.P. Resstogi

2. Foundation Course –IV (Foreign Exchange Market)

(Implemented during Academic Year 2021-22)

(w.e.f. 2021-22)

Modules at a Glance

Sr. No.	Modules	No.of lectures
Module 1	Introduction to Foreign Exchange Market	15
Module 2	Evolution of Exchange Rate Systems	15
Module 3	Arbitrage and Foreign Exchange Market in India	15
Module 4	Foreign Exchange Risk and Hedging	15
		60

Objectives:

1. To understand the evolution of foreign exchange market and the trading volumes of this market
2. To develop a knowledge of participants and operational aspects of foreign exchange market
3. To develop an understanding of exchange rate systems and foreign exchange contracts

Course Outcomes:

After completion of this course the learner will be able to:

CO1: To develop good understanding of the forex market and the underlying fundamentals that affect the exchange rate. (Level: Understanding)

CO2: To become aware of how spot and forward rates are related to interest rates and inflation dynamics, the role of conventions in exchange rates quotation and trading in foreign exchange markets. (Level: Understanding)

CO3: Evaluate the case studies based on dynamism of foreign exchange market and the evolution of foreign exchange market in India. (Level: Analyze)

CO4: Design presentations based on structure of balance of payments, currency convertibility and regulations related to the foreign exchange market in India (Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Foreign Exchange Market	15
	<ul style="list-style-type: none"> • Forex trading volume, Forex trading locations, Types of Exchange Rate: Direct, Indirect and Cross Rate. • Details about major traded currencies • Market Participants- Banks and financial institutions, Merchants, Other customers, Speculators and Hedgers Central banks, Forex Dealers/market makers and brokers, Forex Trading and SWIFT Robots and forex trading 	
2.	Evolution of Exchange Rate Systems	15
	Gold Standard, Bretton Woods, Fixed and Flexible Exchange Rate Systems, Currency Boards and Currency Basket Systems. Factors affecting Exchange rate. Calculation of forward rate and annualized forward margin.	
3.	Arbitrage and Foreign Exchange Market in India	15
	Arbitrage-Geographical, Triangular and Interest rate arbitrage. Foreign Exchange Market in India- LERMS and Managed Exchange Rate.	
4.	Foreign Exchange Arithmetic and Risk Management	15
	Types of risks and exposure, Hedging techniques, Country risk analysis. Foreign Exchange Forward contracts, Fixed Maturity Contract, Partially Optional Contract, Fully Optional Contract, Non-Delivery Forward Contracts,	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

.Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- Foreign Exchange Market – Dun and Bradstreet
- International Financial Markets and Foreign Exchange –Shashi K Gupta and Parneet Ranjgi
- Financial Institutions and Markets- Bhole and Jitendra Mahakud
- Financial Institutions and Markets- Madura
- Foreign Exchange and risk management- C. Jeevanandan
- Foreign Exchange facilities for individuals – Mr. g. Mohan Rao
- International Financial Management- Thummuluri
- The sensible guide to Forex-Cliff Wachtel

3. Debt Market - II
(Implemented during Academic Year 2021-22)
(w.e.f. 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Basic Concepts and Fixed Income Mathematics	15
Module 2	Valuation	15
Module 3	Tracking Fixed Income Markets	15
Module 4	Portfolio Management – Fixed Income	15
		60

Objectives:

1. To understand the concept of bond mathematics and fixed income pricing
2. To understand the concept of valuation of simple as well as complex debt instruments
3. To develop an understanding of economic indicators, subprime crisis and portfolio management strategies

Course Outcomes:

After completion of this course the learner will be able to:

CO1: To develop good understanding of the fixed income mathematics.

(Level: Understanding)

CO2: To become aware of valuation of simple and complex debt instruments. (Level: Understanding)

CO3: Evaluate the case studies based on active, passive and neutral portfolio management strategies. (Level: Analyze)

CO4: Develop presentations based on subprime crisis and the role of debt market in the crisis. (Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Basic Concepts and Fixed Income Mathematics	15
	<ul style="list-style-type: none"> • Introduction to fixed income pricing • Yield curve, Bond mathematics • Duration and Convexity Duration-including modified and Macaulay Duration, Convexity 	
2.	Valuation	15
	<ul style="list-style-type: none"> • Valuation of simple debt instruments, Valuation of bonds, Bond prices and interest rates • Valuation of complex debt instruments • Valuation of convertible bonds, Valuation of options, Black Scholes option pricing models, Introduction to the Greeks • Exotic debt instruments • MBS, CDS, Principal protected ELD, CDO 	
3.	Tracking Fixed Income Markets	15
	<ul style="list-style-type: none"> • Types of International Bonds, Tracking bond market • The bond trader's arsenal of economic indicators, Inflation, Monetary policy, Government deficits, Currency valuation, The subprime crisis and the role of debt markets in the crisis–Then and now 	
4.	Portfolio Management- Fixed Income	15
	<p>Meaning, Need, Objectives and Scope of Portfolio management</p> <p>Bond portfolio management strategies: What is a bond portfolio strategies, Types of bond management strategy, Active, passive, neutral strategies</p>	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5 \times 2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5 \times 2 = 10$
Q.3	Explain the following any 3 out of 5	$3 \times 5 = 15$
Q.4	Explain in detail any 2 out of 4	$2 \times 7.5 = 15$
Q.5	Case study or Application based question	$2 \times 5 = 10$
Total		60

Recommended Reading Material

- Bhardwaj, Gautam, (2008), The Future of India's Debt Market, Tata McGraw Hill.
- Suryanarayan, (2002), Debt Market, ICFAI Publication Press.
- Fabozzi, Frank, (2004), Fixed Income Analysis Workbook, 2nd edition, John Wiley & Sons
- Shah Ajay, Thomas, Sushan and Gorham, Michael (2008), Indian Financial Markets, Elsevier USA
- FIMMDA-NSE Debt Market (Basic) Module, Work book from NSE.
- Dunand Bradstreet, (2008), Fixed Income Securities, Tata McGraw Hill.

4. Equity Market - II

(Implemented during Academic Year 2021-22)

(w.e.f. 2019-20)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Developments in the Indian Equity Market	15
Module 2	Security Analysis & Valuation of Securities	15
Module 3	Statistical Analysis of Share price movement	15
Module 4	Dealings in Stock Exchanges	15
		60

Objectives:

1. To understand the developments in the Indian Equity Market
2. To understand the factors affecting share prices and the concepts of fundamental and technical analysis
3. To develop an understanding of statistical analysis of share price movement

Course Outcomes:

After completion of this course the learner will be able to:

CO1: To explain and discuss the developments in the Indian Equity Market. (Understanding)

CO2: Understand the factors affecting share prices and the concepts of fundamental technical and statistical analysis (Understanding)

CO3: Understand the whole process of Dealings in Stock Exchanges (Understanding)

CO4: Employ the concept of Fundamental Analysis and Technical Analysis to select stocks for investment purpose; Design a Portfolio (Apply, Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Developments in the Indian Equity Market	15
	<ul style="list-style-type: none"> • Domestic savings & investments • Disinvestments, FDI & Foreign Institution Investment • Role of Retail Investors • Share Price & Share Price Volatility • Role of SEBI 	
2.	Security Analysis & Valuation of Securities	15
	<ul style="list-style-type: none"> • Factors affecting Share Prices • Fundamental Analysis in detail. • Technical Analysis in detail • Macro-Economic factors • Market related factors <p>Dupont Analysis to understand ROE, CAMELS rating to understand the performance of banks.</p>	
3.	Statistical Analysis of Share price movement	15
	<ul style="list-style-type: none"> • Efficient Market Hypothesis • Stochastic Models • Brownian Motion 	
4.	Dealings in Stock Exchanges	15
	<ul style="list-style-type: none"> • Role of Brokers • Stock Market Quotations • Procedure for buying & selling • BOLT- Online Trading / NEAT System • Clearing & Settlement 	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Equity Markets in India- Shveta Singh & P K Jain
- Equity and Debt Markets – Hardeep Kaur
- An Introduction to Equity Markets-David Dasey Bhardwaj, Gautam, (2008)

5. Commodity and Derivative Market

(Implemented during Academic Year 2021-22)

(w.e.f. 2020-21)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction of Commodities and Derivatives	15
Module 2	Pricing commodity derivatives	15
Module 3	Trading	15
Module 4	Regulatory Framework	15
		60

Objectives:

1. To understand the concept of derivatives and their dynamics
2. To understand the concept of hedging, speculation and arbitrage
3. To develop an understanding of clearing, settlement and risk management concepts

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Become aware of how commodity derivatives trading in India has undergone a significant growth and has surpassed equity derivatives trading in India. (Level: Understanding)

CO2: Develop an understanding of how commodity derivatives differ from financial derivatives. (Level: Understanding)

CO3: To evaluate the entire spectrum of commodities traded in the Indian commodity market, including agricultural commodities, crude oil, base metal,

precious metal, electricity, carbon, weather, freight, real estate and water. (Level: Analyze)

CO4: Evaluate the case studies based on pricing and trading of commodity derivatives. (Level: Analyze)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction of Commodities and Derivatives	15
	<ul style="list-style-type: none"> • Derivatives definition, types of derivatives, products, participants and functions, exchange traded vs. OTC derivatives. • How commodity derivatives differ from financial derivatives, warehousing, quantity of underlying assets, global commodities exchange, commodities exchange in India, commodities permitted for trading, • Commodity specific issues - cropping and growth patterns, Global domestic demand -supply dynamics, price trends and factors that influence prices, Instrument available for trading : Types of instruments (futures and options), basics, payoffs 	
2.	Pricing commodity derivatives	15
	<ul style="list-style-type: none"> • Investment assets vs. consumption assets • The cost of carry model - pricing futures contracts on investment commodities. • Pricing futures contracts on consumption commodities, The futures basics • Concept of Hedging, Speculation, Arbitrage 	

3.	Trading	15
	<ul style="list-style-type: none"> • Basic concepts such as margins, circuit filters - delivery norms – contract specifications, trading system and entities in the trading system, trader workstation, order types and conditions, exposure limits. • Commodities to be traded: Types of commodities: Bullion (silver and Gold), Agricultural commodities. • Clearing, settlement and Risk Management: calendar and settlement schedule • Position determination, settlement mechanism, daily mark to market settlement, settlement price - daily settlement price, final settlement price, Margining – Initial margin, Daily mark to Market margin, open interest limits, second line of defence, Final Settlement: Cash settlement, physical settlement (warehousing), Exception handling: funds shortages, Delivery shortages 	
4.	Regulatory Framework	15
	<ul style="list-style-type: none"> • Forward market commission - Rules governing Commodity Derivatives Exchange • Rules Governing Intermediaries, Investor Grievances, Arbitration Rules. 	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Commodities Market Module, Workbook from NSE
- Chatnani, (2010), Commodity Markets, 1st edition, Tata McGraw Hill.
- Kleinman, George (2001), Commodity Futures and Options
- Stephens, John. (2001), Managing Commodity Risk, John Wiley & Sons
- Indian Institute of Banking & Finance, (2007), Commodity Derivatives

6. Business Economics -II

(Implemented during Academic Year 2021-22)

(w.e.f. 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Macroeconomic Data and Theory	15
Module 2	Money, Inflation and Monetary Policy	15
Module 3	Constituents of Fiscal Policy	15
Module 4	Open Economy: Theory and Issues of International Trade	15
		60

Objectives:

1. To understand the meaning, scope and importance of Macroeconomics
2. To understand the concept of monetary policy and fiscal policy
3. To develop an understanding of theory and issues of international trade

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate a familiarity with macroeconomics concepts related to National Income and apply the formulae of calculation of GNP, GDP, NNP and National Income at Current and Constant Prices. (Level: Understanding)

CO2: To understand Money Demand and Supply; and analyse the economic situations like inflation, thereby apply Monetary Policy. (Level: Apply)

CO3: To analyse application of Fiscal Policy in phase of recession, inflation, unemployment and other macroeconomic issues. (Level: Analyse)

CO4: To understand and evaluate the working of the world economy. (Evaluate)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Macroeconomic data and theory	15
	<p>Macroeconomics: Meaning, Scope and Importance.</p> <p>Circular flow of aggregate income and expenditure: closed and open economy models</p> <p>The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</p> <p>Short run economic fluctuations: Features and Phases of Trade Cycles</p> <p>The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</p>	
2.	Inflation and Monetary Policy	15
	<p>Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</p> <p>Demand for Money: Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</p> <p>Money and prices: Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</p> <p>Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</p> <p>Monetary policy: Meaning, objectives and instruments, inflation targeting.</p>	

3.	Constituents of Fiscal Policy	15
	<p>Role of a Government to provide Public goods-Principles of Sound and Functional Finance</p> <p>Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</p> <p>Instruments of Fiscal policy: Canons of taxation - Factors influencing incidence of taxation - Effects of taxation</p> <p>Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</p> <p>Union budget -Structure- Deficit concepts - Fiscal Responsibility and Budget Management Act.</p>	
4.	Open Economy: Theory and Issues of International Trade	15
	<p>The basis of international trade: Ricardo’s Theory of comparative cost advantage - Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection</p> <p>Foreign Investment: Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations</p> <p>Balance of Payments: Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.</p> <p>Foreign Exchange and foreign exchange market: Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility</p>	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- Ackley. G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- Ahuja H L, Modern Economics
- Bhatia H L, Public Finance
- Jhingan M L, Principles of Economics
- Shapiro E, Macro Economic Analysis
- Vaish M C (2010), Macro Economic Theory, 14th Edition

7. Business Law -II

(Implemented during Academic Year 2021-22)

(w.e.f. 2021-22)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Companies Act, 2013	15
Module 2	IPR, copyrights and trademarks	15
Module 3	Partnership Act, 1932	15
Module 4	The Consumer Protection Act 2019 and Competition Act, 2002	15
		60

Objectives:

1. To understand the concept of company and its formation
2. To understand intellectual property rights in India, Copyrights and trademarks
3. To develop an understanding of Partnership Act, Consumer protection Act and Competition Act.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Recognize legal and ethical issues when making business decisions. (Level: Understanding)

CO2: Ability to use the Intellectual Property Rights. (Level: Knowledge)

CO3: Differentiate the most common forms of business associations, including partnerships, limited liability companies. (Level: Analysis)

CO4: Apply basic legal knowledge to business transactions. (Level: Application)

Detailed Syllabus:

Module	Topic	No. of lectures
1	Companies Act, 2013	
	<p>Company and its formation, Definition and Nature of Company, Advantages and Disadvantages of a Company, Lifting of Corporate Veil with cases, Promoters and preliminary contracts (S.92-93), Types of Companies. (Meaning and Concepts Only) Chartered Companies Statutory Companies, Registered companies under the Act. OPC (S. 3(1)), Companies limited by shares, Companies Limited by guarantee, Private Company, Public Company, Producer Companies (Sec 581A to 581Z) Formation of Companies with charitable objects (Sec.8), Holding Company and Subsidiary company, Small Company (S. 2(85) Dormant Company (S.455) Documents and procedure for Incorporation of Company, Effect of Incorporation. (S.9)</p> <ul style="list-style-type: none"> • Membership of a Company: Who can become member, Modes of acquiring membership, Cessation of membership, Rights and Liabilities of Members • Memorandum of Association and Articles of Association: Meaning, Concept, Clauses, effects of Memorandum and articles, Doctrine of Ultra Vires, Doctrine of Indoor Management, Doctrine of Constructive Notice. • Prospectus: Meaning (S.2)When to be issued, When not required, Various kinds of prospectus, legal framework for issuance of Prospectus, Contents of Prospectus, Private Placements • Classification of Directors, women directors, independent director, small shareholder's director, disqualification of a director, Director Identification number appointment Legal position, powers and duties, Position of director as key managerial personnel, managing director, manager. • Meetings: Various types of meeting of shareholders and board, convening and conduct of meetings, postal ballot, meetings through video conferencing, e- voting. 	

2.	IPR, copyrights and trademarks	15
	<p>Intellectual Property rights in India Introduction and Types. Patents Meaning, Salient features of Patent conditions for an invention to be patented, what is Patentable, what is not patentable? Procedure for Obtaining a Patent, Opposition to Grant of Patent (S.25,26) Term of Patent, how does a patent expire? Remedies available to the Patent Owner for Infringement of Patent Rights. Copyrights: Meaning (S.14) Copyright Board and registration of Copyright (S.11, S.44-50) Term of Copy right (S.22-29) What works are protected, rights, who owns the rights and duration. Meaning of Fair use. Infringement of Copyrights and remedies (S.51-55,57,58,63,64,65) Trade marks, Meaning Concept, functions of Trademark, Types of Trade Marks, Trademarks that cannot be registered Registration of Trade Mark, Procedure for Registration of TM, Infringement and remedies, passing off, service marks.</p>	
3.	Partnership Act, 1932	15
	<p>Indian Partnership Act, 1932 (Sections,4,5,6,7,8,14 &39-55): Definition, Essentials, Types of Partnerships and types of Partners Test of partnership, and Sharing of profits is not the real test of partnership (Sec6), Partnership deed, and property of the firm. Reconstitution of Partnership firms, Dissolution of the firm. Limited Liability Partnership, 2008: Definitions (S.2), Body corporate, Business, Partner. Concept, Salient features, Nature of LLP (Ss-3-10) Distinction between LLP and partnership, and LLP and LLP and Company Extent and limitation of liability of LLP and its partners (Ss. 26-31) Conversion to LLP (Ss. 55-58) Winding up and Dissolution of the LLP (Ss. 63-65)</p>	
4.	The Consumer Protection Act 2019 and Competition Act, 2002	15
	<ul style="list-style-type: none"> • The Consumer Protection Act 2019 and Competition Act, 2002 • Salient Features, Concept of Consumer Protection, • Definition of Consumers, Deficiency in Service, • Defects in Goods, Definition of Complain, Definition 	

	<ul style="list-style-type: none"> • of Unfair trade practice, Definition of Restrictive trade practices, Definition of Goods, Services, Definition of Consumer disputes, Definition of Manufacturer, • Definition of Spurious Goods and Services, Consumer disputes and complaints, Agencies to settle consumer disputes: Enhancement of pecuniary jurisdiction, Alternate Dispute Resolution, Mediation, E-complaints • - E-Filing of Complaints, CCPA - Establishment of Central Consumer Protection Authority, Product Liability & Penal Consequences, Unfair Trade Practices, Penalties for Misleading Advertisement, Endorsers Liability Competition Act, 2002: • Objectives of the Act, Salient features- Anti-Competitive Agreements. Prevention of abuse of dominant position, Combination, Competition Advocacy, Competition Commission of India. 	
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Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Indian Contract Act, Sale of Goods Act and Partnership Act–Desai T R–S C–Sarkarandsons
- The Negotiable Instruments Act– Khergamwala J S–N M Tripathy
- The Principles of Mercantile Law–Singh Avtar–Eastern Books Co
- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann

Nagindas Khandwala College (Autonomous)

**Syllabus and Question Paper Pattern
of Courses of**

Bachelor of Commerce (Financial Markets) Programme

Third Year

Semester V and VI

Under Choice Based Credit, Grading and Semester System

(Implemented during Academic Year 2022-2023)

THIRD YEAR

(Implemented during Academic year 2022-2023)

Sr No	Semester V	Subject code	Credits	Sr. No.	Semester VI	Subject code	Credits
	Core Course (CC)				Core Course (CC)		
1	CC-15 Financial Derivatives	2251UFMFD	4	1	CC-17 Risk Management	2261UFMRM	4
2	CC-16 Business Ethics and Corporate Governance	2252UFMCG	4	2	CC-18 Internship based project work	2262UFMIP	4
	Discipline Specific Compulsory Course (DSC)				Discipline Specific Compulsory Course (DSC)		
3	DSC-5 Corporate Accounting	2253UFMCA	3	3	DSC- 7 Venture Capital and Private Equity	2263UFMVC	3
4	DSC-6 Equity Research	2254UFMER	3	4	DSC-8 Strategic Corporate Finance	2264UFMCF	3
	Discipline Specific Elective (DSE)				Discipline Specific Elective (DSE)		
5,6	Discipline Specific Elective (DSE-1,2) (Any two of group A)			5,6	Discipline Specific Elective (DSE-3,4) (Any two of group B)		
	a. Direct Tax- Income Tax	2255UFMDT	3		a. Indirect Tax-GST	2265UFMIT	3
	b. Marketing in Financial Services	2256UFMFS	3		b. Organizational Behaviour	2266UFMOB	3
	c. Technical Analysis	2256UFMTA	3		c. Mutual Fund Management	2266UFMMF	3
	d. Business Valuation	2256UFMBV	3		d. Corporate Restructuring	2266UFMCR	3
	TOTAL		20		TOTAL		20

*Syllabus of Courses of
Bachelor of Commerce (Financial Markets) Programme
at Semester V
(Implemented during Academic Year (2022-2023))*

1. FINANCIAL DERIVATIVES

*(Implemented during Academic Year 2021-22)
(w.e.f. 2018-19)*

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Derivatives	15
Module 2	Futures – Introduction	15
Module 3	Futures - Options – Introduction and Pricing Options	15
Module 4	Trading Clearing and Settlement of Options and Futures	15
		60

Objectives:

1. To understand the concept of derivatives and development of exchange traded derivatives
2. To understand the concepts of futures and equity options contract in India
3. To develop an understanding of futures and options trading, settlement and margining.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice. (Level: Understanding)

CO2: Demonstrate an understanding of pricing forwards, futures and options contracts (Level: Understanding)

CO3: (Explain the binomial model and its extension in continuous time to the Black-Scholes model. (Level: Analyse)

CO4: Apply the theoretical concepts to the case studies depicting the derivatives trading and the growth of equity derivatives in India.(Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Derivatives	15
	Definition – Types- Participants and Functions- Development of Exchange traded derivatives- Global derivatives markets- Exchange traded vs OTC derivatives markets- Derivatives trading in India- Kabra Committee report, L.C. Gupta committee- J.C. Varma committee- Requirements for a successful derivatives markets	
2.	Futures – Introduction	15
	Futures: Introduction- Future terminology- Key features of futures contracts- Future vs. Forwards- Pay off for futures- Equity futures- Equity futures in India-Index futures- Stock futures- Future trading strategies.	
3.	Futures - Options – Introduction and Pricing Options	15
	Options: Introduction- Option terminology- Types- Options pay off- Equity options contracts in India-Index Options – Stock options- Options trading strategies- Hedging- Speculation- Arbitrage- Straddle- Strangles- Strips and Straps – Spread trading- Synthetic – Various Spreads Binomial Option Pricing and Black Scholes Option Pricing Model	

4.	Trading Clearing and Settlement of Options and Futures	15
	Futures and Options trading system- Trader workstations- contract specification- specification for stock and index eligibility for trading charges Clearing entities and their role- clearing mechanism – adjustment for corporate actions- open position calculation Margining and settlement mechanism- Risk management- SPAN – Mechanics of SPAN- Overall portfolio margin requirements.	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Financial Derivatives Theory, Concepts and Problems Gupta S.L., PHI, Delhi.
- Financial Derivatives: S S S Kumar
- Derivatives and Risk Management Basics, Cengage Learning, Delhi. Stulz M. Rene,
- Fundamentals of Financial Derivatives: Prafulla Kumar Swain - Himalaya Publishing

2. BUSINESS ETHICS AND CORPORATE GOVERNANCE

(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Business Ethics	15
Module 2	Corporate Governance – Conceptual Framework	15
Module 3	Corporate Governance and Shareholder Rights	15
Module 4	Corporate Governance Forums and Legislative Framework of Corporate Governance in India	15
		60

Objectives:

1. To understand the evolution of Corporate Governance in India
2. To understand the concepts of organisational climate and ethics
3. To develop an understanding of legislative framework of Corporate Governance in India

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate a familiarity with importance of corporate governance practices in Indian business. (Level: Understanding)

CO2: Identify the legislative framework of corporate governance in India. (Level: Understanding)

CO3: Apply the concepts to evaluate ethical practices in India. (Level: Apply)

CO4: Evaluate the shareholders' rights in Indian Corporate scenario. (Level: Analyse)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Business Ethics	15
	<ul style="list-style-type: none"> • Role of Board of Directors • Organization climate and structure and ethics • Addressing ethical dilemmas Code of ethics; ethics committee, ethics training, integrity 	
2.	Corporate Governance – Conceptual Framework	15
	<ul style="list-style-type: none"> • Introduction, need and scope • Evolution of Corporate Governance • Developments in India and Elements of Good Corporate Governance 	
3.	Corporate Governance and Shareholder Rights	15
	<ul style="list-style-type: none"> • Rights of shareholders • Challenges of exercising shareholders rights • Corporate governance and Related Party Transactions • Role of Investor Association in securing shareholders rights 	
4.	Corporate Governance Forums and Legislative Framework of Corporate Governance in India	15
	<ul style="list-style-type: none"> • National Foundation of Corporate Governance • Global Corporate Governance forum • Listing agreements and SEBI Guidelines 	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Business Ethics- Concepts and Cases – Manuel G. Velasquez

- Corporate Governance, Principles, policies and Practices – A.C. Fernando, Pearson Education

- Corporate Governance – IICA, Taxmann

- The Art of Corporate Governance – Dr. Joffy George

- Companies Act 2013 and Rules

- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

3. CORPORATE ACCOUNTING
(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Redemption of Preference Shares and Debentures	15
Module 2	Ascertainment and Treatment of Profit Prior to Incorporation	15
Module 3	Amalgamation of Companies	15
Module 4	Capital Reduction and Internal Reconstruction	15
		60

Objectives:

1. To enhance the understanding of conceptual knowledge of corporate
2. accounting and to impart skills for understanding redemption of debentures
3. and preference shares.
4. To understand the concept of amalgamation and merger.
5. To orient learners towards understanding the need for reconstruction of companies.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate a familiarity with the concepts of debenture redemption and preference shares redemption. (Level: Understanding)

CO2: Evaluate the different aspects of amalgamation and merger. (Level: Analyse)

CO3: Apply the concepts and Prepare separate, combined and columnar profit and loss a/c including different basis of allocation of expenses / incomes. (Level: Apply and create)

CO4: Use of Capital Redemption reserve account and its creation. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Redemption of Preference Shares and Debentures	15
	<ul style="list-style-type: none"> • Redemption of Preference Shares- Company Law and legal provisions for redemption. Sources of redemption- divisible profits and proceeds of fresh issue of shares. Premium on redemption from security premium and profits of company. • Capital redemption reserve account – creation and use. • Redemption of Debentures including purchase or buy back of own debentures. Payment from sources including out of capital and /or out of profits. • Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. By conversion into new class of shares or debentures with options including at par, premium or discount. • Purchase/Buy back of own debentures for immediate cancellation or holding including ex and cum interest for purchase/sale price (excluding brokerage thereon) 	
2.	Ascertainment and Treatment of Profit Prior to Incorporation	15
	<ul style="list-style-type: none"> • Principles for ascertainment • Preparation of separate, combined and columnar profit and loss a/c including different basis of allocation of expenses / incomes 	
3.	Amalgamation of Companies (w.r.t. AS 14) (Excluding Intercompany Holdings)	15
	<p>In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase methods respectively</p> <p>Computation and meaning of purchase consideration</p> <p>Problems based on purchase method of accounting only</p>	

4.	Capital Reduction and Internal Reconstruction	15
	Need for reconstruction and Company Law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue/cancellation, reduction of share capital, with relevant legal provisions and accounting treatments for same	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Introduction to Corporate Accounting: P C Tulsian: S Chand
- Corporate Accounting: Rajsekaran V : Pearson
- Corporate Accounting : S N Maheshwari: Vikas Publishing House
- Corporate Accounting M C Shukla, T S Grewal and S C Gupta: S Chand
- Advanced Accountancy: R L Gupta : S Chand

4. Equity Research

(Implemented during Academic Year 2021-22)

(w.e.f. 2020-21)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Research and Research Methodology	15
Module 2	Equity Research – An Overview	15
Module 3	Fundamentals of Research	15
Module 4	Valuation Approach	15
		60

Objectives:

1. To understand the different aspects of research such as its features , importance and concepts such as research problem and data collection.
2. To understand the meaning and elements of equity research and the role of research analyst.
3. To develop an understanding of fundamentals of research through economy, company and industry analysis and valuation approach.

Course Outcomes:

After the completion of the Course, the Learner will be able to:

CO1: Understand the meaning and elements of equity research and the role of research analyst for increasing future job prospects. (Understanding)

CO2: Explain and discuss the fundamentals of research through Economy, Industry, Company analysis and valuation approach for skill enhancement for jobs in this field. (Understanding)

CO3: Demonstrate the use of various strategic models like Porter's, BCG, PESTLE etc. to analyze a stock from investment perspective and enhance the analytical skills. (Apply)

CO4: Develop a critical understanding of writing and designing an equity valuation research report and develop skill of valuation. (Understanding, Apply, Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Research and Research Methodology	15
	Introduction and meaning of research, objectives of research, Features and Importance of research in financial markets, Objectives and types of research. Formulation of research problem. Meaning and need of a good research design. Introduction to data collection and types of data	
2.	Equity Research – An Overview	15
	A) Introduction – Meaning, Goals of equity research, Elements of equity research, Process of equity research, Types of equity research, Classification of stocks, Market participants, Role of equity research in capital market and Different approaches to equity research. B) Introduction to Research Analyst Profession – Role of research analyst, Responsibilities of research analyst, Basic principles of interaction with Clients/ Companies, Qualities of Research Analyst.	
3.	Fundamentals of Research	15
	A. Fundamentals of Research – Key points considered before investing, Research on business and stocks, Overview of Fundamental analysis, Technical analysis and Behavioral finance. B. Economy Analysis – Principles of macro and micro economics, key economic variables for carrying	

	<p>fundamental analysis, sources of information/data for carrying economic analysis.</p> <p>C. Industry Analysis – Theories for analysis for industry performance – Michael Porter’s Five Force Model for Industry Analysis, PESTLE Analysis, BCG Analysis, SCP Analysis. Key industry drivers and sources of information for industry analysis.</p> <p>D. Company Analysis - <u>Qualitative Dimensions</u> – Understanding business and business models, Company’s SWOT Analysis, Management Quality and its governance system, Pricing power and sustainability of power, Success factors of the company, Compliance orientation of company and sources of information.</p> <p>E. Quantitative Dimensions – History of Business V/s Future of Business, reading of financial statements, Peer comparison, dividend and earning history of the company and Role of corporate actions of the company</p>	
4.	Valuation Approach	15
	<p>A. Valuation: - Know the Sources of Value in a Business – Earnings and Assets, learn about the Discounted Cash Flows model for Business Valuation, Earnings based Valuation Matrices, Assets based Valuation Matrices.</p> <p>B. Fundamentals of Risk and Return, Capital Asset Pricing Model.</p> <p>C. Pearl of wisdoms from investment gurus.</p> <p>D. Case Studies.</p>	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- Equity Research and Valuation: Dun and Brad Street- Mc Graw Hills Professional
- Damodaran on Valuation: Ashwath Damodaran- Wiley
- Best Practices for Equity Research Analysts: James Valentine- Mc Graw Hill Education
- Principles of Quantitative Equity Investing: Sugata Ray- Pearson

Discipline Specific Elective (DSE) (Any two of group A to D)

A. DIRECT TAX-INCOME TAX

(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Definition and residential status	15
Module 2	Heads of Income -I	15
Module 3	Deduction under Chapter VI A	15
Module 4	Computation of taxable income of individuals	15
		60

Objectives:

1. To understand the concept of determination of residential status and exclusions from total income.
2. To understand the sections related to salary, income from house property, capital gain and income from other sources.
3. To develop an understanding of computation of taxable income of individuals and deduction under chapter VI A.

Course Outcomes:

After the completion of the Course, the Learner will be able to:

CO1: Acquaint himself/herself with heads of income and other provisions related to clubbing, set off carry forward and Chapter VI deduction for enhancing employability. (Understanding)

CO2:Learners will get familiar with total tax payable calculations which is a skill required for jobs in this field. (Apply)

CO3: Demonstrate an ability to work on provisions regarding return filing. The ability will help in tax related jobs. (Apply)

CO4: Develop a critical understanding of advance tax laws which will be handy in practical working space. (Understanding, Apply, Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Definition and residential status	15
	<ul style="list-style-type: none"> Basic Terms (Sec. 2,3,4) Assesse, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer. Determination of Residential Status of Individual, Scope of Total Income (Sec 5) Exclusions from total income Sec 10 (Exclusions relating to specific heads to be covered with relevant heads of income) 	
2.	Heads of Income -I	15
	<ul style="list-style-type: none"> Salary (Sec.15-17) Income from House Property (Sec. 22-27) Profit & Gain from Business and Profession(Sec. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B) Capital Gain (Sec. 45, 48, 49, 50 and 54) Income from other sources (Sec.56- 59) 	
3.	Deduction under Chapter VI A	15
	<ul style="list-style-type: none"> Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA 	
4.	Computation of taxable income of individuals	15
	Computation of Total Income and Taxable Income of Individuals	

Evaluation Pattern

Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Students Guide to Income Tax Dr Vinod Singhania- Taxmann
- Students Handbook on Taxation- T N Manoharan- Snow White
- Income Tax Act and Rule

MARKETING OF SERVICES - BFM
(Implemented during Academic Year 2022-23)
 (w.e.f. 2022-23)
Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Marketing Management	15
Module 2	Consumer Behaviour and E-Marketing	15
Module 3	Service Marketing and Marketing Mix	15
Module 4	Managing Quality in Service Sector	15
		60

Objectives:

1. To enable learner to understand the concept of market, types of market, nature with marketing management.
2. To introduce the concept of service marketing to learners.
3. To enhance learner's knowledge on key elements of service marketing mix.
4. To make learner familiar with consumer behavior and e-marketing as a new way of marketing.

Learning Outcome:

After successful completion of the course the learner should be able to understand the marketing concepts in depth, application of marketing in service industry, effect of consumer behavior and e-marketing on marketing of services.

CO1: Understand the concept of marketing, service marketing and marketing mix. (Understand)

CO2: Analysing the application of service marketing with consumer encounters. (Analyse)

CO3: Applying the service marketing knowledge and relating to real world situations. (Apply)

CO4: Comprehend service quality delivery and ethics in service marketing. (Understand)

Detailed Syllabus

Module	Topic	No. of lectures
1.	Marketing Management	15
	Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication	
2.	Consumer Behaviour and E-Marketing	15
	Introduction to Consumer Behaviour, Consumer Buying Behaviour process, factors affecting consumer behaviour models of consumer behaviour, Customer Involvement E-marketing: Scope, Benefits and Problems, E-marketing Techniques, Internet Marketing, Digital Marketing and E-marketing	
3.	Service Marketing and Service Marketing Mix	15
	Services Marketing: Concept, Distinctive Characteristics of Services, Services Marketing Triangle, Marketing Challenges of Services Goods vs Services Marketing, Segmenting, Targeting and Positioning a Service in the Market Place Type of Contact: High Contact Services and Low Contact Services The Service Product, Pricing Mix, Promotion & Communication Mix, Place/Distribution of Service, Service Delivery Extended service marketing mix: People, Physical Evidence, Process-Service Mapping Flowcharting, Blueprints	
4.	Managing Quality in Service Sector	15
	Improving Service Quality and Productivity Customer relationship and customer loyalty Service Quality – GAP Model Measuring Service Quality - Zone of Tolerance and	

	Improving Service Quality, Benchmarking, The SERVQUAL Model Consumer Expectations, Impact of Service Recovery Efforts on Consumer Loyalty Ethics in service marketing Service marketing management with various financial services with case studies	
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Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- Marketing Financial Services: Arthur Meidam: Macmillan
- Marketing Financial Services: Christine Ennew, Trevor Watkins Mike Wright: Routledge.
- The essence of Services Marketing: Payne, Adrian: Prentice Hall of India Private Limited
- Customer Service Meaning and Management: La Londe, B.J. and Zinszer, P.H: National Council of Physical Distribution Management (NCPDM)
- Kotler, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
- Pillai R S, Bagavathi, Modern Marketing
- Principles of Management , Ramasamy , Himalya Publication , Mumbai
- Principles of Management , Tripathi Reddy , Tata Mc Grew Hill
- Management Text & Cases , VSP Rao , Excel Books, Delhi
- Management Concepts and OB , P S Rao & N V Shah , AjabPustakalaya
- Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
- Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications
- Service Marketing People, Technology, Strategy – A south asian perspective, Pearson Education, 7th Edition, Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee
- Services Marketing, Pearson Education, 2nd Edition 2011, K. RamMohanRao
- Marketing Financial Services: Arthur Meidam: Macmillan
- Marketing Financial Services: Christine Ennew, Trevor Watkins Mike Wright: Routledge.
- The essence of Services Marketing: Payne, Adrian: Prentice Hall of India Private Limited
- Customer Service Meaning and Management: La Londe, B.J. and Zinszer, P.H: National Council of Physical Distribution Management (NCPDM)

C. Technical Analysis

(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to technical analysis	15
Module 2	Major Indicators and Oscillators	15
Module 3	Major theories in technical analysis	15
Module 4	Dow Theory and Eliot Wave Theory Risk Management, Trading Psychology and Trading Strategies	15
		60

Objectives:

1. To understand and become conversant with chart analysis.
2. To understand the concept of major indicators and oscillators.
3. To develop an understanding of major theories in technical analysis.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Enhance his/her knowledge on movement of stocks of different industries and understand the importance of discipline in trading . (Level: Understanding)

CO2: Comprehend the key external influences on the stock market. (Level: Apply)

CO3: Analyse the dos and dont's in trading. (Level: Analyse)

CO4: Develop concept clarity and take up training for the application of trade strategies. (Level: Apply)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to technical analysis	15
	Technical analysis, Basic assumptions, Strengths and Weakness, Charts, Candlestick charts analysis with one two and three candles like hammer, hanging man, shooting star, bearish and bullish Pattern Study - Support and resistance, Head and shoulders, Double top and double bottom and Gap theory.	
2.	Major Indicators and Oscillators	15
	Stochastic, RSI, Williams %R, MFI, Bollinger bands, Moving Averages, MACD	
3.	Major theories in technical analysis	15
	Dow Theory and Eliot Wave Theory	
4.	Dow Theory and Eliot Wave Theory Risk Management, Trading Psychology and Trading Strategies	15
	Risk Management – Need, techniques, uses of stop loss, qualities of successful traders, golden rules of traders, do's and don'ts in trading, Rules to stop losing money, Choosing the right market to trade, Importance of discipline in trading; Day trading, Advantages of day trading, Risks associated with trading, Strategies for day trading, Momentum trading strategies.	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5 \times 2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5 \times 2 = 10$
Q.3	Explain the following any 3 out of 5	$3 \times 5 = 15$
Q.4	Explain in detail any 2 out of 4	$2 \times 7.5 = 15$
Q.5	Case study or Application based question	$2 \times 5 = 10$
Total		60

Recommended Reading Material

- Getting started in technical analysis Jack D. Schwager
- Technical analysis of financial markets John J Murphy
- Technical analysis explained Martin J. Pring
- Encyclopaedia of chart patterns Thomas N. Bulkowski
- Japanese Candlestick charting patterns Steve Nison
- Technical Analysis of stock trends Robert D. Edwards and John Magee

D. Business Valuation

(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Basics of Valuation	15
Module 2	Valuation Models	15
Module 3	Valuation of Select Tangible Assets	15
Module 4	Valuation of Select Intangible Assets	15
		60

Objectives:

1. To understand foundation of business valuation and the uncertainties in it.
2. To understand the various valuation models.
3. To develop an understanding of valuation of select tangible and intangible assets.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Develop concept clarity on difference between price and value. The role of valuation in business acquisition will become clear to the learner. (Level:

Understanding)

CO2: Comprehend the various valuation models. (Level: Apply)

CO3: Analyse the companies for investment based on valuation. (Level: Analyse)

CO4: Develop concept clarity and take up training for the application of various valuation methods. (Level: Apply)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Basics of Valuation	15
	Introduction to valuation, Value, Distinction between Price and Value, Foundation of Business Valuation, Purpose of business valuation, Valuation Bias, Uncertainties in Business Valuation, Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis	
2.	Valuation Models	15
	Introduction to valuation models: asset based approach, Income based approach, market based approach, Discounted cash flow valuation, Relative valuation Free Cash Flow Valuation Simple practical problems	
3.	Valuation of Select Tangible Assets	15
	Valuation of Fixed Assets: Related costs in relation to fixed asset valuation, self-constructed fixed assets, assets acquired in exchange, fixed assets held for disposal, Valuation of Shares: Basics of Company analysis and stock selection	
4.	Valuation of Select Intangible Assets	15
	Valuation of Goodwill, Patents, Copyrights, Brands	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- The little book of valuation Aswath Damodaran
- The small business valuation book Lawrence Tueller
- The theory of Investment value John Burr Williams
- Taxmann's business valuation Pitabas Mohanty
- The intelligent investor Benjamin Graham
- The dark side of valuation Aswath Damodaran

*Syllabus of Courses of
Bachelor of Commerce (Financial Markets) Programme
at Semester VI
(Implemented during Academic Year 2022-2023)*

1. Risk Management

(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Risk Management	15
Module 2	Evaluation of Risk	15
Module 3	Foreign Exchange Risk	15
Module 4	Interest Rate Risk	15
		60

Objectives:

1. To understand the concept of risk and uncertainty.
2. To understand the various types of risk impacting organisations.
3. To develop an understanding of forex market and risk associated with it.

Course Outcomes:

After the completion of the Course, the Learner will be able to:

CO1: Enhance their knowledge on concepts of risk and uncertainties. (Understanding)

CO2: Evaluate the various categories of risk and assess the impact upon the stakeholder involved in Business Risk. (Analyse)

CO3: Explore the various risk management techniques and its process. (Apply)

CO4: Discuss the case studies related to country risk in the dynamic business world. (Analyse and create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Risk Management	15
	The Concept of Risk, Identification of Risk faced by Organization, Risk and Uncertainty, Strategic and Operational Risks, Dynamic Nature of Risks, Business Risk, Financial Risk faced by Organization, Objectives of Risks Management, Process of Risk Management	
2.	Evaluation of Risk	15
	Evaluation of Organization's ability to bear them, Risk Measurement, Sources and Impact of Common Business Risk, Market, Credit, Liquidity, Technological, Legal, Environmental, Reputation, Country Risk Identify and assess the impact upon the stakeholder involved in Business Risk, Nature and Importance of Financial Risk, Evaluation of Financial Risk, Evaluation of Alternative Risk Management Tools, Role of Risk Manager and risk committee	
3.	Foreign Exchange Risk	15
	Forex Market, Identifying and Analyzing Forex Risk, Managing Forex Risk	
4.	Interest Rate Risk	15
	Interest Rate Market and Mathematics Identifying, analysing and measuring Interest Rate Risk	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- The Essentials of Risk Management: Michel Crouhy, Dan Galai, Robert Mark : MC Graw Hill Education
- A Practical Guide to Risk Management : Thomas S Kolemman: Research Foundation of CFA Institute
- Risk Management – Concepts and Guidance: Carl Pritchard: CRC Press
- Risk Management: Prof C K Roy: Vayu Education

2. Internship based project work *(Implemented during Academic Year 2021-22)*

(w.e.f. 2018-19)

Project work based on internship in the study area

Inclusion of internship in the course curriculum of the B.Com. (Financial Market) programme is one of the ambitious aspects in the programme structure. The main objective of this inclusion is to give an opportunity to the students to acquaint them with practical exposure and application of the syllabus studied at undergraduate level. Students are expected to report the guiding teacher on regular basis and update her work undertaken during internship. At the end of their internship a Project report has to be submitted summarizing their experience.

Course Outcomes:

After the completion of the Course, the Learner will be able to:

CO1: Grab the opportunity to work in the office environment and become employable. (Understanding)

CO2: Evaluate the various situations that arise in a corporate world and to apply the concepts in real life. (Understanding)

CO3: Explore a career path and network with professionals in the field. They can apply their theoretical knowledge in the work field and develop skills to maneuver the corporate world. (Apply)

CO4: Discuss the various experiences to the mentors and report it in a systematic manner. Demonstrate the same through power point presentation and viva. (Analyse and create)

Guidelines for Internship based project work

- Minimum one month/150 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A report has to be brief in content and must include the following aspects:

- **Executive Summary:**
A bird's eye view of your entire presentation has to be precisely offered under this category.
- **Introduction on the Company:**
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
- **Statement and Objectives:**
The mission and vision of the organization need to be stated enshrining its broad strategies.
- **Your Role in the Organisation during the internship:**
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
- **Challenges:**
The challenges confronted while churning out theoretical knowledge into practical world.
- **Conclusion:**
A brief overview of your experience and suggestions to bridge the gap between theory and practice.

The project report based on internship shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1
- The Project Report shall be spiral bounded.
- The project report should be of minimum 30 pages

Evaluation Pattern

Evaluation Methods for the 100 marks internship based project

Internal Examiner (40 Marks)		External Examiner (60 Marks)		Total Marks (100 Marks)
Hard Copy (20)	Viva (20)	Hard Copy (30)	Viva (30)	

3. Venture Capital and Private Equity

(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Conceptual understanding of Venture Capital and Private Equity	15
Module 2	Structure and Valuation approaches	15
Module 3	Strategies of Private Equity	15
Module 4	Exit strategies for Private Equity	15
		60

Objectives:

1. To get an overview of features and types.
2. To understand the concept of private equity.
3. To develop an understanding of structure and regulation of venture capital.

Course Outcomes:

After the completion of the Course, the Learner will be able to:

CO1: Identify various sources of finance from sources like venture capital, angel financier, private equity and hedge funds and their working procedures. (Understanding)

CO2: Classify and describe the Various Routes of VC/PE investments in India. (Understanding)

CO3: Discuss and Explain various Strategies and Exit Strategies of Private Equity. (Understanding)

CO4: Understand the different methods for valuing a start-up and apply these methods to obtain a valuation for a real-life start-up firm. (Apply)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Conceptual understanding of Venture Capital and Private Equity	15
	Venture Capital –Over View of Venture Capital- Definition- Features- Types –Roles Concept of PE and its characteristics- Definition- Difference between PE, VC and Hedge Funds- Nature of PE Firm- Players in the PE market– Benefit of PE Finance PE Fund –Legal structure and terms- Private Equity Investments and Financing- Private Equity Multiples and Prices- Private Equity Funds and Private Equity Firms- Investment Feature and Consideration	
2.	Structure and Valuation approaches	15
	Structure and Regulation of Venture Capital and Private Equity- Business Cycle of PE –Structure of VC/PE firms- Limited Liability Partnerships- Routes of VC/PE investments in India- Regulatory Aspects of VC/PE investments Valuation approaches- Risk and Returns- Analysis of Funds- Conventional Method- Revenue Multiplier Method	
3.	Strategies of Private Equity	15
	Leverage Buyout- <ul style="list-style-type: none"> • Growth Capital • Mezzanine Capital 	

	<ul style="list-style-type: none"> • Distressed Debt • other Strategies • Due Diligence- Procedure and Challenges- Due Diligence in Emerging PE Market-Investing in Developing Market- Past Performance and Strategy 	
4.	Exit strategies for Private Equity	15
	Modes of exits in Indian Context and Challenges involved- <ul style="list-style-type: none"> • IPO • Promoter Buyback • Sale to Other PE funds • Sale to other strategic Investors • Stake Swap • M & A's • Open Market • Secondary Market 	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- The Masters of Private Equity and Venture Capital: Robert Finkel: McGraw-Hill Education
- Guide to Private Equity : CA Neha Bhuvania: Taxmann
- Venture Capital, Private Equity, and the Financing of Entrepreneurship: Josh Lerner , Ann Leamon , Felda Hardyman: Wiley
- The Business of Venture Capital: Mahendra Ransinghani: Wiley Finance
- Venture Capital Financing in India: J C Verma :Response Books

4. Strategic Corporate Finance

(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Strategic Corporate Finance	15
Module 2	Fund raising	15
Module 3	Company Valuation	15
Module 4	Credit Risk Management	15
		60

Objectives:

1. To understand the significance of strategy in financial decisions.
2. To understand the concept of strategic cost management.
3. To develop an understanding of fund raising, company valuation and credit risk management.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Explain the role of organisation's financial managers in realizing the wealth maximization objectives of a firm. (Understand)

CO2: . Explain how the corporation's capital structure, payout policy and risk policy impact investment decisions. (Apply)

CO3: Utilizing these concepts to assess the external and internal influences on a corporate's capital structure. (Apply)

CO4: Assess the cost of capital of various firms in case studies and infer how this cost is impacted by taxation, leverage and other factors. (Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Strategic Corporate Finance	15
	<ul style="list-style-type: none"> • Introduction to Strategic Corporate Finance: Strategy Vs. Planning, Significance of Strategy in Financial Decisions, Different Types of Financial Strategy for Shareholders, Wealth Maximization, Overall Corporate Value Addition and Economics Value Addition. • Strategic Cost Management: Traditional Costing Vs. Strategic Costing, Relevant costs Vs Irrelevant costs, Different Types of Strategic costing and their relevance- Traditional Costing Vs Activity Based Costing, Target Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic Cost Reduction Techniques and value chain analysis. 	
2.	Fund raising	15
	<ul style="list-style-type: none"> • Fundraising: Identification of different sources of capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan, and financial forecasts to enable potential funders to assess the proposition. • Alternate Sources of Financing- Different Approaches to and moels of Infrastructure Projects Financing- Public Private Partnership (PPP) and its relevance • Dividend Vs Share Repurchase Policy, Problem of too much cash, Issue of Stock Liquidity and Illiquidity. 	
3.	Company Valuation	15
	<ul style="list-style-type: none"> • Company Valuation: An Overview of Valuation, Valuation Principles and Practices more, the impact of “what if” scenarios, the key financial and commercial 	

	<p>factors affecting the business, Value enhancement tools & techniques, the link between valuation and corporate finance.</p> <ul style="list-style-type: none"> • Management Buyouts: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, developing the business plan funders, negotiations with potential funders so that the most appropriate funding offers are selected. • Management Buy-ins: Management Buy-in/Buy-outs, Vendor-initiated buy-outs/buy-ins. • Due Diligence: finance due diligence for both purchasers and financial institutions 	
4.	Credit Risk Management	15
	<ul style="list-style-type: none"> • Credit analysis, Default risk: Quantitative methodologies • Expected and unexpected loss, Credit VAR, Counterparty risk • Risk management choices, such as process control efforts, financial, physical, and operational hedging, value based management 	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Strategic Corporate Finance: Tony Davies, Tony Boczko, Jean Chen : McGraw-Hill Higher Education
- Strategic Corporate Finance : Pratap G Subramanyam: Snow White Publication
- Strategic Corporate Finance : Jayant Varma : Vision Books
- Strategic Corporate Finance : Samuel Weaver: Cengage Learning
- Credit Risk Management: Andrew Fight : Butterworth

Discipline Specific Elective (DSE) (Any two of group A to D)

A. Indirect Tax - GST

(Implemented during Academic Year 2021-22)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Indirect Taxation and GST	15
Module 2	Concept of Supply	15
Module 3	Registration and Computation of GST	15
Module 4	Filing of Returns	15
		60

Objectives:

1. To understand the genesis of GST in India.
2. To understand the concept of supply.
3. To develop an understanding of registration, computation of GST and filing of returns.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Develop familiarity with the new indirect tax regime and visualize the paradigm shift in the law after introduction of GST. (Understand)

CO2: Explain the intricacies of GST law regarding registration and the concept of input tax credit. (Apply)

CO3: Utilizing these concepts to get an insight into the working of law in the real world and to apply the knowledge of supply – its time, value and place. (Apply)

CO4: Assess the input tax credit through real examples and case studies. (Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Indirect Taxation and GST	15
	<p>Basics for Taxation - Direct Taxes and Indirect Taxes – Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)</p> <p>Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.</p> <p>Definitions – Goods (2(52) of CGST Act), Services (2(102) of CGST Act), Money (2(75) of CGST Act), Securities (2(101) of SCRA Act,1956), India (2(56) of CGST Act), Persons (2(84) of CGST Act), Taxable Person (2(107) of CGST Act), Business (2(17) of CGST Act), Consideration(2(31) of CGST Act), E- Commerce Operator (2(45) of CGST Act), Supplier(2(105) of CGST Act), Recipient(2(93) of CGST Act)</p> <p>Levy and Collection of GST – Levy and Collection of CGST, IGST, SGST, UTGST (Sec 9 of CGST Act), Composition Scheme under GST (Sec 10 of CGST Act), Power to Grant Exemption (Sec 11 of CGST Act) GST Rate Schedule for Goods and Services.</p>	
2.	Concept of Supply	15
	<p>Taxable Event Supply– Meaning and Scope of Supply (Section 7 Subsection 1, 2 and 3 of Act) Schedule I, Schedule II, Schedule III, Composite and Mixed Supplies (Sec 8 of CGST Act)</p> <p>Place of Supply – Location of Supplier of Goods and Services, Place of Supply of Goods (Sec 10, 11,12 and 13 of IGST Act), Special Provision for Payment of Tax by a Supplier of Online Information Database Access Retrieval.</p> <p>Time of Supply- Time of Supply (Sec 31 of CGST Act),</p>	

	<p>Issue of Invoice by the Supplier (Sec 31 (1) and Sec 31(2) of CGST Act), Continuous Supply of Goods and Services, Goods Sent on Approval (Sec 31(7) of CGST Act)</p> <p>Value of Supply – Determination of Value of Supply (Sec 15 of CGST Act and CGST Rules 2017), Input Tax Credit (Sec 2(62) of CGST Act) Capital Goods (Sec 2(19) of CGST Act), Input Sec 2(59) of CGST Act), Input Service (Sec 2(60) of CGST Act). Eligibility and Conditions for taking Input Tax Credit (Sec 16 of CGST Act)</p>	
3.	Registration and Computation of GST	15
	<p>Registration – Persons liable for Registration (Sec 22 of the Act), Persons not liable for Registration, Procedure for Registration (Sec 25 of the Act), Deemed Registration(Sec 26 of the Act), Special Provisions (Sec 27 of the Act), Amendment, Cancellation and Revocation of Registration(Sec 28,Sec29 and Sec 31 of the Act)</p> <p>Computation of GST–Computation of GST under Inter State & Intra State Supplies</p> <p>Payment of Tax- Payment of Tax, Interest and other Amounts(Sec 49 of the Act), Interest on delayed Payment (Sec 50 of the Act), TDS (Sec 51 of the Act), TCS (Sec 52 of the Act)</p>	
4.	Filing of Returns	15
	<p>Documentation- Tax Invoices (Sec 31 and 32 of the Act), Credit and Debit notes(Sec 34 of the Act), Electronic Way Bill</p> <p>Returns –Types of Returns and Provisions relating to filing of Returns (Sec 37 to Sec 48 of the Act)</p>	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- Students Handbook on Taxation- T N Manoharan- Snow White
- GST Law & Practice - V.S Datey (6th Edition)
- GST Laws – National Academy of Customs, Indirect Tax

B. Organisational Behaviour

(Implemented during Academic Year 2021-22)

(w.e.f. 22-23)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Organization Behaviour	15
Module 2	Individual Behaviour	15
Module 3	Group Behaviour	15
Module 4	Organisational Dynamics	15
		60

Objectives:

1. To understand the significance of understanding organisational culture.
2. To understand the concept of individual and group behaviour.
3. To develop an understanding of conflict management, stress management and time management.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Expose to the soft side of organization by studying the human element at workplace. (Understand)

CO2: Using the theoretical concepts of understanding individuals to know people around them. (Apply)

CO3: Utilizing these concepts in real world organizations through case studies. (Apply)

CO4: Harnessing this knowledge to develop their personal soft skills. (Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Organization Behaviour	15
	<p>Organisational Behaviour: Meaning, Nature, Goals, Elements, Scope and Models.</p> <p>Organisational Culture: Work culture, Ways for making work culture effective and lively.</p> <p>Organisational Development: Meaning, Nature, Techniques and Importance</p>	
2.	Individual Behaviour	15
	<p>Personality: Concept, Determinants, traits, Big 5 model , Johari window, Self-esteem and Self-image</p> <p>Learning: Concept, Process, Principles, Theories, Methods.</p> <p>Perception: Concept, Factors, Theories, Perceptual errors</p> <p>Thinking: Thinking skills, thinking styles and thinking hat</p>	
3.	Group Behaviour	15
	<p>Groups and teams: Concept, Formation, Types and Distinguish between groups and teams. Virtual Teams, Group Cohesiveness and Group decision making</p> <p>Power and Politics: Concept, Basis, Types, Reasons and Managing.</p> <p>Conflict Management and Negotiations: Concept of conflict, Types, Sources, Consequences and Management strategies including negotiations.</p>	
4.	Organisational Dynamics	15
	<p>Leadership: Concept, Features, Importance, Traits, Styles and Theories.</p> <p>Motivation: Concept, Features, types, Importance and Theories</p> <p>Time Management and Stress management: stress, types of stress, causes and consequences of job stress, ways for coping with job stress.</p>	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	$5*2 = 10$
Q.2	Answer in one or two sentences any 5 out of 7	$5*2=10$
Q.3	Explain the following any 3 out of 5	$3*5=15$
Q.4	Explain in detail any 2 out of 4	$2*7.5=15$
Q.5	Case study or Application based question	$2*5=10$
Total		60

Recommended Reading Material

- Organisational Behaviour: Jit S Chandran :Vikas Publishing House
- Organisational Behaviour: Fred Luthans: Mc Graw Hill
- Organisational Behaviour : Robbins, Stephen: Pearson
- Organisational Behaviour: P C Pardeshi : Everest
- Organisational Behaviour: L M Prasad: S Chand
- Business Organization and Management by Bhushan Y.K.
- Business Organization by Gupta C.B
- Organizational behaviour, K.Aswathappa,

C. Mutual Fund Management

(Implemented during Academic Year 2021-22)

(w.e.f. 2019-20)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Mutual Fund Organisation and Management	15
Module 2	Mutual Fund products	15
Module 3	Investment and Performance Measurement	15
Module 4	Accounting and Taxation of Mutual Funds	15
		60

Objectives:

1. To understand objectives of AMFI and types of Mutual funds.
2. To understand the various mutual fund products.
3. To develop an understanding of fund performance and limitations of performance measurement.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Develop a familiarity with various types of mutual funds.(Level: Understanding)

CO2: Apply the formulae of calculation of NPV and AUM and compare the performance of various funds. (Level: Apply)

CO3: Describe how and why mutual funds are bought and sold (Level: Analyse)

CO4: Evaluate a mutual fund with the help of information from newspapers, websites and financial publications. (Analyse)

Detailed Syllabus

Module	Topic	No. of lectures
1.	Mutual Fund Organisation and Management	15
	<ul style="list-style-type: none"> • Introduction: Meaning of Mutual Fund, Structure in India, Sponsors, Trust, Role of AMC, NFOs, Registrars, Agents, Types of Mutual Fund schemes • Objectives of AMFI, Advantage of Mutual Funds, Systematic Investment Plan (SIP), Systematic Transfer Plan (STP), Systematic Withdrawal plan (SWP) 	
2.	Mutual Fund products	15
	<p>Mutual Fund Products and Features</p> <p>Equity Funds – Definition, Features</p> <p>Index Fund, Large Cap Funds, Mid Cap Funds, Sectoral Funds, Types of Equity Schemes, Arbitrage funds, Multi-cap Funds, Quant funds, P / E Ratio funds, International Equities Fund, Growth Schemes. [SEP]</p> <p>Gold Exchange Trade Funds (ETFs): Introduction, Features, Working of ETFs, Market Making with ETFs, Creation Units, Portfolio Deposit and Cash Component [SEP]</p> <p>Debt Fund: Features, Interest Rate Risk, Credit Risk, Pricing of Debt Instrument Schemes, Fixed Maturity Plans, Capital Protection Funds, Gilt Funds, Balanced Funds, MIPs, Child Benefit Plans. [SEP]</p> <p>Liquid funds: Features, Floating rate scheme, Portfolio of liquids funds. [SEP]</p>	

3.	Investment and Performance Measurement	15
	<p>Fund Performance, Measuring Return, Measuring Risk,^[L]_[SEP] Risk adjusted return, Comparing Fund Performance with a reference, various standardized performance systems, Limitations of Performance measurement and evaluation.</p>	
4.	Accounting and Taxation of Mutual Funds	15
	<ul style="list-style-type: none"> Accounting: Net Asset Value (NAV)-Meaning- Computation- Factors affecting NAV-Pricing of Units- Fees and Expenses- Investment Management and Advisory Fees –Initial Expenses- Recurring Expenses- Total expenses- Accounting policies. ^[L]_[SEP] Valuation-: Valuation of thinly traded securities- Valuation of Non-trade securities-Valuation and disclosure of illiquid securities. ^[L]_[SEP] Taxation: Dividends- Capital Gains- Tax Rebate- Restrictions on Dividends Stripping. ^[L]_[SEP] 	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

**Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)**

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Common Sense on Mutual Funds John C. Bogle
- The little book of common sense investing John C. Bogle
- Indian Mutual Funds Handbook – A guide for industry professionals
- Mutual Fund for dummies – Eric Tyson
- Mutual Fund – ladder to wealth creation – Anil K

D. Corporate Restructuring

(Implemented during Academic Year 2021-22)

(w.e.f. 2019-20)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction and concepts	15
Module 2	Merger and amalgamation, Corporate Demerger and Reverse merger	15
Module 3	Funding of merger and takeover and financial Restructuring	15
Module 4	Post-Merger Reorganization	15
		60

Objectives:

1. To understand the various modes of restructuring.
2. To understand the merger aspects under competition law.
3. To develop an understanding of rehabilitation finance.

Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate a familiarity with takeover process, specifically the legal, tax and financial issues. (Level: Understanding)

CO2: Understand the restructuring choices faced by managers and how these choices help resolve agency problems within firms. (Level: Apply)

CO3: Analyse the impact of takeovers on both short –term and long-term operating performance and shareholder value.

CO4: Construct written work and present it logically. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction and concepts	15
	Meaning of Corporate Restructuring • Need, Scope and Modes of Restructuring • Historical Background • Emerging Trends • Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger and Hiving off • Expanding Role of Professionals	
2.	Merger and amalgamation, Corporate Demerger and Reverse merger	15
	Introduction to Merger and Amalgamation, Corporate Demerger and Reverse Merger • Legal, Procedural, Economic, Accounting, Taxation and Financial Aspects of Mergers and Amalgamations including Stamp Duty and Allied Matters • Interest of Small Investors • Merger Aspects under Competition Law • Cross Border Acquisition and Merger • Concept of Demerger; Modes of Demerger - by Agreement, under Scheme of Arrangement • Demerger and Voluntary Winding Up • Legal and Procedural Aspects; Tax Aspects and Reliefs • Reverse Mergers – Procedural Aspects and Tax Implications • Meaning and Concept of Takeover • Types of Takeovers; Legal Aspects – SEBI Takeover Regulations • Disclosure and Open Offer Requirements • Bail Out Takeovers and Takeover of sick units, takeover defences and cross border takeovers	
3.	Funding of merger and takeover and financial Restructuring	15
	Financial Alternatives; Merits and Demerits • Funding through various Types of Financial Instruments including Equity and Preference Shares, Debentures, Securities with Differential Rights, Swaps, Stock Options; ECBs, Funding	

	through Financial Institutions and Banks • Rehabilitation Finance • Management Buyouts/Leveraged Buyouts • Reduction of Capital • Reorganization of Share Capital • Buy-Back of Shares – Concept and Necessity • Procedure for Buy-Back of Shares by Listed and Unlisted Companies	
4.	Post-Merger Reorganization	15
	Factors involved in Post - Merger Reorganization • Integration of Businesses and Operations • Assessing Accomplishment of Post-Merger Objectives; Measuring Post Merger Efficiency	

Evaluation Pattern
Evaluation Methods for the 40 Marks Component

Particular	Marks
Internal test	15
Presentation/Group discussion/Research based project	15
Event (Quest, Pravaah) participation/ Assignment	05
Active class participation	05
Total	40

Question Paper Pattern for Periodical Class Test
Written Class Test (15 Marks)

Q.no.1	Objectives	10 marks
Q.no.2	Short notes any one out of three	5 marks

Question Paper Format for the 60 Marks Component

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No.	Particulars	Marks
Q.1	Explain the following concepts any 5 out of 7	5*2 = 10
Q.2	Answer in one or two sentences any 5 out of 7	5*2=10
Q.3	Explain the following any 3 out of 5	3*5=15
Q.4	Explain in detail any 2 out of 4	2*7.5=15
Q.5	Case study or Application based question	2*5=10
Total		60

Recommended Reading Material

- Mergers, Acquisition and Corporate Restructuring –R. Vishwanath
- Mergers, Acquisition and Corporate Restructuring in India – Rachna Jawa
- Mergers , Acquisition and Corporate Restructuring- Patrick Gaughan
- Distress Investing: Principles and Techniques – Martin J. Whitman
- Panasonic- the largest corporate restructuring in history – Francis Mc Iniern