



SCHOOL OF
COMMERCE & MANAGEMENT STUDIES

INNOVATION CAMPUS , KUDLU GATE , HOSUR MAIN ROAD ,
BANGALORE - 560 068

Scheme & syllabus
for
BACHELOR OF COMMERCE (B. COM)- REGULAR

(With effect from 2023-24)

DAYANANDA SAGAR UNIVERSITY
SCHOOL OF COMMERCE & MANAGEMENT STUDIES
BACHELOR OF COMMERCE

PROGRAM EDUCATIONAL OBJECTIVES

- To acquire essential managerial and leadership skills along with competency in chosen domain of business, study the issues and suggest solutions as a business analyst.
- To equip the learner with all the in-demand analytical skills the industry requires.
- To recognize, identify and foster the unique capabilities of each student and promote holistic development.
- To promote research culture through internships, research-oriented projects, live projects and enable them to be devoted to data-driven decision making in related fields
- To equip graduates well informed, confident, competent and committed corporate citizens contributing to the society.

PROGRAM SPECIFIC OUTCOMES:

- Comprehend the latest developments at national and international level through effective teaching with respect to curricular and co-curricular activities.
- Specific training to excel in their specialized field.
- Develops overall personality through proper value education, skill enhancement courses, ability enhancing languages and inculcate human values.
- Demonstrate the capacity to exert business analytics and research skills to achieve organizational goals
- Exert leadership qualities to inspire and drive team members towards organizational success.

PROGRAM OUTCOMES

- Exhibit comprehensive knowledge in coherent understanding of organizational development and inculcate lifelong learning
- Application of multidisciplinary approach to solve business problems from various perspectives and apply ethical principles in real life situations
- Apply analytical and critical thinking skills in resolving complex business issues in ever-changing technological advancement to meet the global needs
- Demonstrate the soft skills and exhibit a spirit of cooperation, leadership and team work to achieve pre -defined goals
- Inculcate entrepreneurial spirit and research by active participation of students in social, commercial and civic activity leading to national development
- Contribute to innovative development towards ecology, social and environment to meet sustainable development goals

SCHEME -B.COM - 2023 -2024 ONWARDS

I SEM B.COM

SL	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/P	CR
1			AEC	ENGLISH	2	-	-	-	2
2			AEC	FRENCH- I	2	-	-	-	2
		GERMAN-I							
		KANNADA-I							
3			MC	FINANCIAL ACCOUNTING	3	1	-	-	4
4			MC	BUSINESS ORGANIZATION AND MANAGEMENT	4	-	-	-	4
5			MC	CORPORATE LAW	4	-	-	-	4
6			MS	QUANTITATIVE TECHNIQUES	3	1	-	-	4
7			SEC	SPREADSHEET FOR BUSINESS	1	-	2	-	2
8			VAC	INDIAN CONSTITUTION	1	-	-	-	1
SUBTOTAL					20	2	2	-	23

AEC – Ability Enhancement Courses, MC- Major Core, MS – Minor Stream, SEC-Skill Enhancement Course, VAC- Value Added Course

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

**SCHEME – B.COM 2023 -2024 ONWARDS
II SEM B.COM**

SL	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/P	CR
1			AEC	CORPORATE COMMUNICATION	2	-	-	-	2
2			AEC	FRENCH- II	2	-	-	-	2
		GERMAN-II							
		KANNADA-II							
3			MC	ADVANCED FINANCIAL ACCOUNTING	3	1	-	-	4
4			MC	CORPORATE FINANCE	3	1	-	-	4
5			MC	INDIAN FINANCIAL SYSTEM	4	-	-	-	4
6			MS	MARKETING MANAGEMENT	4	-	-	-	4
7			SEC	ENTREPRENEURIAL SKILLS	1	-	2	-	2
8			VAC	ENVIRONMENTAL STUDIES	1	-	-	-	1
SUBTOTAL					20	2	2	-	23

AEC – Ability Enhancement Courses, MC- Major Core, MS – Minor Stream, SEC-Skill enhancement course, VAC- Value Added course

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

EXIT OPTION WITH CERTIFICATION – ABILITY TO SOLVE WELL DEFINED PROBLEMS.

NOTE: CORPORATE INTERNSHIP OF 4 CREDITS IN CASE OF EXIT

SCHEME – B.COM 2023 -24 ONWARDS

III SEM B.COM

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1			MC	CORPORATE ACCOUNTING	3	1	-	-	4
2			MC	STOCK AND COMMODITY MARKET	4	-	-	-	4
3			MC	ELECTIVE I	4	-	-	-	4
4			MS	MANAGERIAL ECONOMICS	4	-	-	-	4
5			SEC	INDIAN ETHOS AND LEADERSHIP	2	-	-	-	2
6			VAC	YOGA EDUCATION	-	-	2	-	1
7			INTERNSHIP	SOCIAL INTERNSHIP- COMMUNITY ENGAGEMENT AND SERVICE	-	-	-	2	2
SUBTOTAL					17	1	2	2	21

MC- Major Core, MS – Minor Stream, SEC-Skill Enhancement Course, VAC- Value Added Course
L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH			INTRODUCTION TO FINTECH
2	SUPPLY CHAIN MANAGEMENT			INTRODUCTION TO SUPPLY CHAIN MANAGEMENT

SCHEME – B.COM – 2023-24 ONWARDS

IV SEM B.COM

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1			MC	COST AND MANAGEMENT ACCOUNTING	3	1	-	-	4
2			MC	PRINCIPLES AND PRACTICES OF AUDITING	4	-	-	-	4
3			MC	ELECTIVE II	4	-	-	-	4
4			MS	OPERATIONS RESEARCH	3	1	-	-	4
5			MULTI- DISCIPLINARY	GENERAL PSYCHOLOGY	3	-	-	-	3
6			MOOC	CERTIFICATION COURSES	-	-	2	-	1
SUBTOTAL					18	1	2	-	20

MC- Major Core, MS – Minor Stream, VAC- Value Added Course

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH			FUNDAMENTALS OF BLOCK CHAIN AND CRYPTOCURRENCY
2	SUPPLY CHAIN MANAGEMENT			INVENTORY MANAGEMENT & MATERIAL REQUIREMENT PLANNING

Note: Corporate Internship of 4 credits in case of Exit

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

SCHEME – B.COM - 2023-24 ONWARDS

V SEM B.COM

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S / P	C R
1			MC	DIRECT TAXATION	3	1		-	4
2			MC	ELECTIVE III	4	-	-	-	4
3			MS	HUMAN RESOURCE MANAGEMENT	4	-	-	-	4
4			MULTI- DISCIPLINARY	ACCOUNTING SOFTWARE	2	-	2	-	3
5			OEC	Choose any one of the Following: A. CONTEMPORARY LEGAL ASPECTS FOR BUSINESS B. PERSONAL FINANCIAL PLANNING C. START-UP MANAGEMENT D. FUNDAMENTALS OF INCOME TAX	1	-	-	-	1
6			INTERNSHIP	CORPORATE INTERNSHIP	-	-	-	2	2
SUBTOTAL					14	1	2	2	18

MC- Major Core, MS – Minor Stream, OEC- Open elective course

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH			FINTECH REGULATIONS AND SECURITY
2	SUPPLY CHAIN MANAGEMENT			SUPPLY CHAIN RISK MANAGEMENT

SCHEME – B.COM 2023-24 ONWARDS

VI SEM B.COM

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1			MC	GST AND CUSTOMS LAW	3	1	-	-	4
2			MC	ELECTIVE IV	4	-	-	-	4
3			MS	EMERGING TECHNOLOGIES	4	-	-	-	4
4			MULTI- DISCIPLINARY	MASSMEDIA COMMUNICATION	3	-	-	-	3
5			SEC	E-FILLING OF IT & GST RETURNS	2	-	2	-	3
6			VAC	PERSONAL BRANDING AND NETWORKING	-	-	2	-	1
SUBTOTAL					16	1	4	-	19

MC- Major Core, MS – Minor Stream, SEC- Skill Enhancement Course, VAC- Value Added Course

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH			ENTREPRENEURSHIP IN FINTECH
2	SUPPLY CHAIN MANAGEMENT			SUPPLY CHAIN MODELING & MANAGEMENT

EXIT OPTION WITH BACHELOR'S DEGREE-ABILITY TO SOLVE COMPOSITE PROBLEMS AND GAIN SUBSTANTIAL KNOWLEDGE FROM SELECTED ELECTIVE GROUP

SCHEME – B.COM – 2023-24 ONWARDS

VII SEM B.COM

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1			MC	INTERNATIONAL FINANCIAL REPORTING STANDARDS	4	-	-	-	4
3			MC	ELECTIVE V	4	-	-	-	4
4			MS	RESEARCH METHODOLOGY	4	-	-	-	4
5			PROJECT/ COURSE	MINOR RESEARCH PROJECT OR	-	-	8		4
6				FINANCIAL DERIVATIVES	4	-	-		
SUBTOTAL					16	-	8	-	16

MC- Major Core, MS – Minor Stream.

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH			TRENDS IN FINANCIAL TECHNOLOGIES
2	SUPPLY CHAIN MANAGEMENT			SUSTAINABILITY AND GREEN SUPPLY CHAIN MANAGEMENT

SCHEME – B.COM - 2023-24 ONWARDS

VIII SEM B.COM

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1			MC	ADVANCED ACCOUNTING	3	1	-	-	4
2			MC	ELECTIVE VI	4	-	-	-	4
3			MS	BEHAVIORAL FINANCE	4	-	-	-	4
4			PROJECT/ COURSE	BUSINESS IMMERSION PROJECT/ PROJECT DISSERTATION OR	-	-	-	8	8
5				MERCHANT BANKING AND FINANCIAL SERVICES	4	-	-	-	
6				RISK MANAGEMENT AND INSURANCE	4	-	-	-	
SUBTOTAL					11	1	-	8	20

MC- Major Core, MS – Minor Stream

L – lecture, T– tutorial, P– practical, S/P – seminar/project, CR- credit

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH			BUSINESS INTELLIGENCE AND DATA VISUALIZATION
2	SUPPLY CHAIN MANAGEMENT			INTERNATIONAL SUPPLY CHAIN MANAGEMENT

**BACHELOR'S DEGREE WITH HONORS-ABILITY TO ENHANCE DOMAIN KNOWLEDGE,
GAIN RESEARCH EXPERIENCE AND PREPARE FOR HIGHER EDUCATION.**

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE :
TITLE OF THE COURSE : ENGLISH
L: T: P: C : 2: 0: 0: 2

Overview

This course in English language enhancement emphasizes on the practices of different methods/ways of using language as a means of communication. For Commerce and Management students, it is important to be empowered in communication skills as it is the life blood in Commerce & Business day-to-day activities. The course connects well to the contemporary challenges in the real world. This course provides opportunities and options to hone listening, speaking, reading and writing abilities.

Course Objectives

- Understand the article from different dimensions.
- Communicate fluently with clarity.
- Better understanding of different ways of communication.
- Make appropriate meaning of the communication.
- Ability to document with clarity chronologically.

Course Outcomes

- Explain ideas with enhanced Vocabulary
- Apply Fluency in language.
- Analyze Focused listening and speaking abilities
- Analyze Reading and reviewing of stories
- Describe Writing skills, answering the questions and official documents writing

Approach to Learning	<ul style="list-style-type: none">• Lectures• Readings• Active student participation and class room exercises
Assessment Strategy	Students will be assessed on <ul style="list-style-type: none">• Mini projects,• Submission of assignments• Group assignments• Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Unit-I: Paper Boat by Rabindranath Tagore Language activities: Question and answer session, Understanding the poem, Paraphrase Literary devices – phrases, idioms, proverbs, Paragraph writing, Grammar.	4
Unit II	Unit-II: Speeches – of APJ Kalam Language activities: Question and answer session, Reading aloud, techniques for Public Speaking, Grammar.	5
Unit III	UNIT III: Short story - Odour of Chrysanthemum – by D H Lawrence Language activities: Question and answer session	4
Unit IV	Unit-IV Poem: The paradoxes of Our Times by His Holiness the Dalai Lama Language activities, Question and answer session, Contextual/structured Note taking, Comprehension passages, context based monologue & dialogue speaking writing, Group Discussion, grammar.	4
Unit V	UNIT V: Biography – Manish Arora Language activities Question and answer session, Writing questions to interview people, grammar	3

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	-	-
CO2	2	-	-	3	-	-
CO3	-	-	-	2	-	-
CO4	3	-	2	2	-	-
CO5	3	-	2	3	-	-

Action Based Component

Storytelling and blog writing

Course Assessment

#	Description of Assessment	Weightage %	Learning Outcomes Assessed	Submission (assignments) or length (exam) day/week
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	Method		1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Suggested Authors

Smt. Sudha Murthy, R.K.Narayan, Vikram Seth, Girish Karnad, Ruskin Bond, Swami Vivekananda, Kushwant Singh, Aravinda Adiga, Kiran Desai, Devdutt Pattanaik.

SEMESTER/YEAR : I SEM/I YEAR

COURSE CODE :

TITLE OF THE COURSE : FRENCH - I

L: T: P: C : 2: 0: 0: 2

Overview

In French Communication a student will learn Basics of the language starting from the alphabet. The difference between the French and English pronunciation. They will learn about the French numerals, days of the week, months of the year and basic grammar to enable them to start reading French text or using French terminology in day-to-day communication. They will be able to create simple sentences in French and their corresponding ones in English. As they progress over semesters, they will develop ability to comprehend, converse and write in the language depending upon the effort dedicated to learning.

Course Objectives

Over the entire course of four semesters, the students will gradually achieve:

1. To teach the basics of French language at beginners' level learning alphabet, numerals and simple words
2. To be able to differentiate the sounds / phonetics of French pronunciation
3. Ability to use French words in day-to-day communication and minor messaging
4. Ability to read & strike simple conversations with French speaking people
5. Ability to comprehend text and create meaningful written communication in French

Course Outcomes

Over the entire course, the students will gradually achieve:

1. Basics of French language at beginners' level learning alphabet, numerals and basic words
- 2 Student will be able to differentiate the sounds / phonetics of French pronunciation
3. Usage of French words in day-to-day communication and simple messaging
4. Read & strike simple conversations with French speaking people
5. Comprehend text and create meaningful written communication in French

Approach to Learning	<ul style="list-style-type: none">● Lectures● Readings● Hands on Training
Assessment Strategy	Students will be assessed on conceptual understanding and business application of communication practices by way of: <ul style="list-style-type: none">● Group assignments● Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
French Ist semester	Les alphabets (The alphabet) Les accents Les salutations Les articles définis Les articles indéfinis Les articles contractés Les articles partitifs Les pronoms sujets Les verbes être, avoir, aller Le pluriel de noms Les verbes en -er, -ir, -re Le féminin et pluriel des adjectifs La négation (ne...pas) Les verbes en -ger, yer, cer Les professions Les membres de la famille Les saisons Les jours de la semaine et les mois de l'année Les couleurs Les nationalités Le corps	20

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	-	-
CO2	3		2	3	-	-
CO3	3	-	-	3	-	-
CO4	3	-	-	3	-	-
CO5	3	-	2	3	-	-

Action Based Component

Skit and role play in French language

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	

2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources



SEMESTER/YEAR : I SEM/I YEAR

COURSE CODE :

TITLE OF THE COURSE : GERMAN-I

L: T: P: C : 2: 0: 0: 2

Overview

The course aims at introducing basic concepts of German grammar, pronunciation and communication skills. The course deals with grammar topics such as preposition with Dative, Possessive Article in Accusative, Adjectives, adjective with verb and emphasizing on adjective, Changeable prepositions in Accusative and Dative Perfect tense, past participle and connectors. Application of these grammatical concepts is done with the help of theme-based conversations, reading and writing texts.

Course Objectives

1. Comprehend the grammatical concepts and pronunciation.
2. Develop reading abilities.
3. Develop theme-based writing capabilities.
4. Develop speaking skills through theme-based conversations.

Course Outcomes

The course should help in developing competencies to:

1. Attain efficient pronunciation skills.
2. Apply the grammatical concepts and create own theme-based articles.
3. Read and apprehend any text for the prescribed syllabus.
4. Active participation in theme-based conversations.

Approach to Learning	<ul style="list-style-type: none">• Lectures• Readings• Active student participation and classroom exercises• Role play with students' involvement.
Assessment Strategy	Participants will be assessed on both reading, writing, speaking skills by way of: <ul style="list-style-type: none">• Regular reading activity• Submission of assignments• Role play and group conversations to assess speaking skills• Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Guten Tag!: Grüßen und verabschieden / sich und andere vorstellen / über Sich und andere sprechen/ Zahlen bis 20 / Telefonnummer und EMail Adresse nennen / über Länder und Sprachen sprechen / buchstabieren.	3
Unit II	Freunde, Kollegen und Ich: Über Hobbys sprechen / sich verabreden / Wochentage benennen/über Arbeit, Berufe und Arbeitszeiten sprechen / Zahlen ab 20 lernen / über Jahreszeiten sprechen / ein Profil im Internet erstellen.	3
Unit III	In der Stadt: Plätze und Gebäude benennen / Fragen zu Orten stellen/ Dinge erfragen / Verkehrsmittel benennen / Texte mit Internationalen Wörtern verstehen / nach dem Weg fragen und einen Weg beschreiben / Artikel lernen.	4
Unit IV	Guten Appetit!: über Essen sprechen/ einen Einkauf planen/ Gespräche beim Einkauf führen/ Gespräche beim Essen führen/ mit W-Fragen Texte verstehen/ Wörter ordnen und lernen.	4
Unit V	<p>Tag für Tag: die Uhrzeit verstehen und nennen / Zeitangaben machen/ über die Familie sprechen/ sich verabreden/ sich für eine Verspätung entschuldigen/ einen Termin vereinbaren.</p> <p>Zeit mit Freunden: etwas Gemeinsam planen / über Geburtstag sprechen/ eine Einladung verstehen und schreiben/ im Restaurant bestellen und bezahlen/ über ein Ereignis sprechen/ bestimmte Informationen in Texte finden/ Veranstaltungstipps im Radio verstehen.</p>	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	-	-
CO2	3		2	3	-	-
CO3	2	-	-	2	-	-
CO4	-	-	-	3	-	-
CO5	-	-	-	-	-	-

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

SEMESTER/YEAR : I SEM / I YR

COURSE CODE :

TITLE OF THE COURSE: KANNADA-I

L:T:P:C : 2:0:0:2

ದಯಾನಂದ ಸಾಗರ್ ವಿಶ್ವವಿದ್ಯಾಲಯ

ಪ್ರಥಮ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಬಿ.ಎ/ಬಿ.ಕಾಂ/ಬಿ.ಸಿ.ಎ ಕನ್ನಡ ಭಾಷಾ ಪಠ್ಯ

ಘಟಕ 01 : ಕನ್ನಡ ನಾಡು - ನುಡಿ

ಉದಯವಾಗಲಿ ನಮ್ಮ ಚೆಲುವ ಕನ್ನಡ ನಾಡು - ಹುಯಿಲಗೋಳ ನಾರಾಯಣ

- ಹುಯಿಲಗೋಳ ನಾರಾಯಣರಾಯ ಅವರ ಪರಿಚಯ
- ಕನ್ನಡ ನಾಡು, ನುಡಿಯ ವೈಶಿಷ್ಟ್ಯತೆಯ ಅರಿವು
- ಕರ್ನಾಟಕ ಏಕೀಕರಣದ ಪರಿಚಯ
- ಕನ್ನಡದ ಐಕ್ಯತೆಯ ಮಹತ್ವ

ಘಟಕ 02 : ಆಧುನಿಕತೆ

ನಮ್ಮ ನಗರದ ಬದುಕು - ಪ್ರೊ. ಕೆ.ಎಸ್. ನಿಸಾರ್ ಅಹಮ್ಮದ್

- ಕೆ.ಎಸ್.ನಿಸಾರ್ ಅಹಮ್ಮದ್ ಅವರ ಪರಿಚಯ
- ಆಧುನಿಕತೆಯ ಪ್ರಸ್ತಾವ
- ನಗರದ ಬದುಕು ಮನುಷ್ಯನನ್ನು ಮಾನವೀಯತೆಯಿಂದ ದೂರ ತಳ್ಳುತ್ತಿರುವುದರ ವಿಷಾದನೀಯತೆ
- ನಗರದ ವ್ಯಕ್ತಿಗಳ ವರ್ತನೆಯ ಅರಿವು

ಘಟಕ 03 : ಆಧುನಿಕತೆ

ಈಗ ಸಕಲವೂ ಸ್ಮಾರ್ಟ್ - ಟಿ.ಜಿ. ಶ್ರೀನಿಧಿ

- ಟಿ.ಜಿ.ಶ್ರೀನಿಧಿ ಅವರ ಪರಿಚಯ
- ತಂತ್ರಜ್ಞಾನದ ತಿಳುವಳಿಕೆ
- ಕಂಪ್ಯೂಟರ್ ವಿಕಾಸದ ಅರಿವು
- ವಿವಿಧ ಸ್ಮಾರ್ಟ್ ಸಾಧನಗಳ ಪರಿಚಯ

ಘಟಕ 04 : ಆಧುನಿಕತೆ

ನೀರು ಕೊಡದ ನಾಡಿನಲ್ಲಿ - ನೇಮಿಚಂದ್ರ

- ನೇಮಿಚಂದ್ರ ಅವರ ಪರಿಚಯ
- ಪರಿಸರ ಸಂರಕ್ಷಣೆಯ ಮಹತ್ವ
- ನೀರಿನ ಮಹತ್ವದ ಅರಿವು
- ಬಂಡವಾಳಶಾಹಿಗಳ ಭ್ರಷ್ಟಾಚಾರದ ವಿವರಣೆ

ಘಟಕ 05 : ಕುಟುಂಬ

ಗಂಡ ಹೆಂಡತಿ ಜಗಳ ಗಂಧ ತೀಡಿದ್ದಾಂಗ - ಸೋಮಶೇಖರ ಇಮ್ಮಾಪುರ

- ಸೋಮಶೇಖರ ಇಮ್ಮಾಪುರ ಅವರ ಪರಿಚಯ
- ಜಾನಪದ ಸಾಹಿತ್ಯದ ಮಹತ್ವ
- ಕೌಟುಂಬಿಕ ಜೀವನದಲ್ಲಿ ಗಂಡ-ಹೆಂಡಿರ ಜಗಳದ ಸ್ವಾರಸ್ಯ
- ಕುಟುಂಬದ ಮೌಲ್ಯದ ಅರಿವು

ಘಟಕ 06 : ಕುಟುಂಬ

ಹೃದಯ ತೊಂದರೆ - ನಾ.ಡಿಸೋಜ

- ನಾ.ಡಿಸೋಜ ಅವರ ಪರಿಚಯ
- ಮನುಷ್ಯ ಸಂಬಂಧಗಳ ಅರಿವು
- ಸ್ನೇಹತ್ವದ ಸಂಬಂಧದ ಮಹತ್ವ
- ಕುಟುಂಬದಲ್ಲಿ ಮಕ್ಕಳ ಪಾತ್ರ

ಘಟಕ 07 : ಕುಟುಂಬ

ಕೊನೆಯ ನಿರ್ಧಾರ - ತ್ರಿವೇಣಿ

- ತ್ರಿವೇಣಿ ಅವರ ಪರಿಚಯ
- ಪುರುಷ ಪ್ರಧಾನ ವ್ಯವಸ್ಥೆಯ ಮನವರಿಕೆ
- ಹೆಣ್ಣಿನ ಅಸ್ತಿತ್ವದ ಅರಿವು
- ವರದಕ್ಷಿಣೆಯ ಕಿರುಕುಳದ ಪ್ರಸ್ತಾಪ

ಘಟಕ 08 : ಸಂಕೀರ್ಣ

ವಾರನ್ ಬಫೆಟ್; ವಿಶ್ವಶ್ರೇಷ್ಠ ಹೂಡಿಕೆದಾರ - ಕೆ.ಕೆ.ಪೂರ್ಣೇಶ್

- ಕೆ.ಕೆ.ಪೂರ್ಣೇಶ್ ಅವರ ಪರಿಚಯ
 - ಹಣದ ಮಹತ್ವದ ಅರಿವು
 - ಷೇರು ಪೇಟೆಯ ತಿಳುವಳಿಕೆ
 - ಬಫೆಟ್‌ನ ವ್ಯಕ್ತಿತ್ವದ ವಿಶೇಷತೆ
-

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE :
TITLE OF THE COURSE: FINANCIAL ACCOUNTING
L: T: P: C : 3: 1: 0: 4

Overview

The course provides an insight into accounting concepts, preparation and analysis of financial statements. The course is designed in a way so as to familiarize the students with various accounting concepts, financial tools and techniques that will facilitate in enhancing their analytical power to make rational decisions.

Course objectives

The objectives of the course are to enable the student gain knowledge of:

- Comprehend the concepts, principles, and processes in the field of financial accounting
- Explain the ways to create final accounts and rectify errors
- Providing decision-making in Conversion of single entry to double entry.
- Examine the methodology of bank reconciliation
- Techniques available in financial statement analysis

COURSE OUTCOMES

At the end of this course, students are able to:

- **Understand** accounting concepts, conventions and Creating the Books of accounts based on the transactions
- **Apply** accounting concepts, draft a final account and rectify errors.
- **Evaluating** the functions of accounting and Conversion of single entry to double entry
- **Preparing** bank reconciliation statements.
- **Analyzing** the financial statements of entities and interpret their performance

Approach to learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Active student participation and class room exercises ● Case analysis collaboratively with students' involvement
Assessment strategy	<p>Participants will be assessed on both conceptual understanding and business application by way of:</p> <ul style="list-style-type: none"> ● Mini projects, ● Submission of assignments ● Group assignments ● Written exam

syllabus

<u>Units</u>	<u>Syllabus details</u>	<u>Teaching Hours</u>
UNIT I	Introduction to Accounting Definition, need for accounting, branches of accounting, book keeping vs accounting, groups interested in accounting information, role of computers in accounting, accounting concepts, accounting conventions, accounting equation, double entry vs single entry, significance of debit and credit in accounts, journalizing the transactions, capital & revenue transactions, advance journal entry, ledger scrutiny, cash book, bank book, purchase book, sales book, debtor & creditors book	8
UNIT II	Rectification of errors and Final Accounts Trial balance –errors, types, the procedure to rectify errors before and after final accounts, suspense account. Final accounts trading account, profit and loss account balance sheet, adjustments – problems with adjustments such as accruals, outstanding, prepaid, rectification, bad debts, etc. The qualitative characteristics of financial information, consolidated financial statements.	8
UNIT III	Conversion of Single entry to Double entry Introduction – need for conversion – preparation of statement of affairs – cash book – total debtors account – total creditors account- bills receivables – bills payables account- trading and profit and loss accounts- balance sheets simple problems on conversion.	8
UNIT IV	Bank Reconciliation Statement Bank reconciliation statement objectives need, and importance. Cash book, pass book, ordinary and overdraft balance simple problems on reconciliation.	8
UNIT V	Financial Statement Analysis and Capital Structure Comparative Statements: Comparative Income statements and Comparative balance sheet. Common size Statements: Common Size Statements Income statements and Common size Statements balance sheet. Ratio Analysis: Liquidity, Solvency, Profitability, Turnover ratios, simple problems Capital Structure: Concepts, capital structure , simple problems	8

Co-Po mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	-
CO2	-	3	2	-	-	-
CO3	-	3	3	-	-	-
CO4	-	3	3	-	-	-
CO5	2	3	3	-	-	-

Action based component

- Mini projects on sole trader's accounting cycle.
- Preparation of bank reconciliation statement.

Course Assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT	20	X	X	X			
6	CBT	15	X	X	X			
7	Semester end Examination	40	X	X	X	X	X	

Recommended resources

Textbook

1. Financial accounting S N Maheswari Vikas publication Fifth edition

Reference books

1. Narayanaswamy R, Financial Accounting – a Managerial perspective, phi Learning
2. Bhattacharya, A.B. Financial Accounting for Business Managers. New Delhi: Prentice hall of India

SEMESTER/YEAR : I SEM / I YEAR

COURSE CODE :

TITLE OF THE COURSE: BUSINESS ORGANIZATION AND MANAGEMENT

L: T: P: C : 4:0:0:4

Overview

This course introduces the concepts of management to the students. It gives learners the overall activities of business organization right from planning to controlling. It also gives a brief understanding on different forms of business ownership which helps the learners to recognize the kinds of businesses and their operations.

Course objectives

The objectives of the course are to enable the student gain knowledge of:

- Understand the functions of management, organization structure and hierarchy.
- Identify the nature, importance of planning and concepts of organizing.
- Synthesize staffing and directing which leads to efficient management of a business firm.
- Evaluate the concepts, importance, principles of motivation.
- Execute concepts of Controlling.

Course outcomes

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

- Understand the basic concept of management and gain knowledge on international aspect of management.
- Understand the planning process in the organization
- Demonstrate the ability to direct, leadership and communicate effectively
- Analyze the importance of Motivational Theories.
- Examine the issues and formulate best control methods.

Approach to learning	<ul style="list-style-type: none">• Lectures• Group discussions• Research projects• Case analysis collaboratively with students' involvement• Field visits and internship
Assessment strategy	Participants will be assessed on both conceptual understanding and business application of management practices by way of: <ul style="list-style-type: none">• Submission of assignments• Group assignments• Class participation• Written exam

Syllabus

<u>Units</u>	<u>Syllabus details</u>	<u>Teaching Hours</u>
Unit I	<p>Introduction Concept of management: nature and scope of management, management and administration, levels of management, an overview of management process/ functions. Evolution of management thought: pre scientific management period – scientific management, contributions of F W Taylor and Henri Fayol, approaches to modern management, behavioral quantitative, systems and contingency/situational management thought today.</p>	10
Unit II	<p>Planning and Organizing Concept of planning, steps, types, characteristics of planning, components of planning. Barrier to effective planning and remedial measures, strategic planning concept forecasting concepts and techniques. Concept organizing, characteristics and principles of organizing, importance of organizing, types of organizing structures. Span of management.</p>	10
Unit III	<p>Staffing and directing Staffing- nature and importance, source of staffing and function of staffing. Concept of directing, characteristics and principles and importance of directing, components of directing. Leadership: concept, qualities of a leader, importance of leadership. Leadership traits.</p>	8
Unit IV	<p>Motivation Concept, importance, importance of need theory, and contribution of Mc gregor, Maslow, Herzberg.</p>	6
Unit V	<p>Controlling Concept of controlling, nature and importance of controlling, control process, co-ordination: concept of co-ordination, importance principles and techniques of co-ordination</p>	6

co-po mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	-
CO2	-	3	-	-	-	-
CO3	2	-	-	-	-	-
CO4	-	-	3	-	-	-
CO5	-	2	-	-	-	-

Action based Component

- **Role play exercises:** assign students' different roles within a simulated management scenario,
- **Business simulations:** utilize management simulation software or online platforms that simulate business environments
- **Entrepreneurship projects:** encourage students to develop and implement their own business ideas or projects.
- **Case studies:** provide students with real or hypothetical management case studies and ask them to analyze the situation

Course Assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X	X	
6	Semester end Examination	40	X	X	X	X	X	

Recommended resources

Textbooks

- L M Prasad (2019), Principles and Practice of Management Sultan Chand & sons, New Delhi.
- "Principles of Management" by Harold Hoontz and Heinz Wehrich
- "Fundamentals of Management" by Stephen Robbins, David Decenzo, and Mary Coulter

Reference books

- Hitt, m. A., black, J. S., & porter, l. W. (2013). Management (3rd ed). Boston: prentice hall.
- Drucker, p. F. (1999). Management (rev. Ed.). New york: Harper Collins.
- Mintzberg, h. (2009). Managing. San Francisco: Berrett-Koehler publishers, inc.
- Stoner: principles of management, Pearson Publications, New Delhi.
- Terry: principles of management & administration, Phi New Delhi
- Chandra Bose: Principles of Management & Administration, Phi New Delhi
- Manamohan Prasad: Principles of Management, Phi Mumbai
- Robbins: Management, Pearson's Publications, New Delhi.

- Thomas: Management Principles, Biztantra, New Delhi.
- Y k Bhushan: Business Administration and Management, New Delhi.

Readings & Case Analysis

1. Harvard business review
2. MIT Sloan management review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/principles-of-management>
2. <https://www.coursera.org/learn/fundamentals-of-management>

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE :
TITLE OF THE COURSE : QUANTITATIVE TECHNIQUES
L: T: P: C : 3:1:0:4

Overview

The course on Quantitative Techniques provides students with a foundation in mathematical and statistical methods used in business and decision-making. It equips students with the skills necessary to analyze and solve complex problems using quantitative data.

Course Objective

The objectives of the course are to enable the student gain knowledge of:

1. To make the students learn about the applications of statistical tools and techniques in decision making.
2. To emphasize the need for statistics and decision models in solving business problems.
3. To enhance the knowledge on descriptive and inferential statistics.
4. To develop analytical skills in students in order to understand and practice data analysis at different levels.
5. To familiarize the students with analytical package MS Excel

Course outcomes

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

1. Facilitate objective solutions in business decision making under subjective conditions.
2. Demonstrate different statistical techniques in business/real-life situations.
3. Understand the importance of probability in decision making.
4. Understand the need and application of analytics.
5. Understand and apply various data analysis functions for business problems.

Approach to learning	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Research projects ● Case analysis collaboratively with students' involvement ● Field visits and internship
Assessment strategy	Participants will be assessed on both conceptual understanding and practical: <ul style="list-style-type: none"> ● Submission of assignments ● Group assignments ● Class participation ● Written exam

Syllabus

<u>Units</u>	<u>Syllabus details</u>	<u>Teaching Hours</u>
Unit 1	Introduction to Statistics Meaning and definition, functions, scope and limitations, collection and presentation of data, frequency distribution, measures of central tendency - mean, median, mode, geometric mean, harmonic mean (simple problems). Measures of dispersion: range – quartile deviation – mean deviation -standard deviation – variance- coefficient of variance (simple problems)	7
Unit 2	Correlation and Regression Correlation - Karl Pearson correlation, spearman's rank correlation (basic problems), simple and multiple regressions (problems on simple regression only)	7
Unit 3	Probability Distribution Probability Distribution: Concept and definition - Rules of probability –Random variables – Concept of probability distribution – Theoretical probability distributions: Binomial, Poisson, Normal and Exponential –Baye's theorem (No derivation) (Problems only on Binomial, Poisson and Normal)	7
Unit 4	Time series analysis Time series analysis –objectives, variations in time series - methods of estimating trend: freehand method - moving average method - semi-average method - least square method. Methods of estimating seasonal index: method of simple averages - ratio to trend method - ratio to moving average method	9
Unit 5	Computer lab for Statistics Ms excel: functions, formulas, types of errors in excel, data analysis using Ms-excel- mean, median, mode, geometric mean, harmonic mean, standard deviation, correlation, simple regression.	10

Co-po mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	2	
CO2	2	3	2	-	2	
CO3	2	-	3	-	2	
CO4	2	-	2	-	-	
CO5	2	2	2	2	3	

Action based component

- **Business simulations:** utilize management simulation software or online platforms that simulate business environments
- **Projects:** encourage students to develop and implement their own business ideas or

projects.

Course assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission (assignments) or length (exam)	day/week
			1	2	3	4	5		
1	Class Participation/ Attendance	5	X	X	X	X	X		
2	Assignment 1	10	X	X					
3	Assignment 2	10			X	X			
4	IAT	20	X	X	X				
5	CBT	15	X	X	X	X			
6	Semester end Examination	40	X	X	X	X	X		

Recommended Resources

Textbooks

- Fundamentals of statistics (2012), S C Gupta- Himalaya publications

Reference books

- Quantitative techniques in Management, ND Vohra, 5th Edition, McGraw Hill Publishers.
- Research methodology (2018), Ranjit Kumar- Sage Publications
- Parametric and non-parametric statistics (2018) Vimala Veeraraghavan and Suhas, Sage Publication

Readings & Case Analysis

Suggested Courses on Coursera

- <https://www.coursera.org/learn/principles-statistics>
- <https://www.coursera.org/learn/fundamentals-of-statistics>

SEMESTER/YEAR : I SEM / I YEAR

COURSE CODE :

TITLE OF THE COURSE: SPREADSHEET FOR BUSINESS

L: T: P: C : 1: 0: 2: 2

Overview

Knowledge of computer skills for commerce students enhances the knowledge to understand the usefulness of information technology tools for business operations. Spreadsheet is a powerful tool for business analysis. This course aims to develop student's ability to formulate, analyse, and solve business problems using spreadsheet modeling.

Course objectives

The objectives of the course are to enable the student to:

- To understand basics of MS windows.
- To apply presentation skills essential for the business world.
- To identify situations in which a spreadsheet model may improve managerial decision making.
- To form effective modelers who can build models to solve business problems in various functional areas of business.
- To create business using spreadsheet applying all the functions

Course outcomes

At the end of this course, students are able to:

- Comprehend on different applications and tools in MS Office packages.
- Make meaningful representation of data using charts and graphs.
- Draw analysis on data using spreadsheets and use interpretation to make decisions.
- Generate word documents with appropriate spreadsheet functions.
- Manage data for generating queries, forms and reports for creating business.

Approach to learning	<ul style="list-style-type: none">• Lectures• Readings• Active student participation and class room exercises• Case analysis collaboratively with student's involvement
Assessment strategy	Participants will be assessed on both conceptual understanding and practical approach to spreadsheet for business by way of: <ul style="list-style-type: none">• Spreadsheet based learning• Submission of assignments• Group assignments• Written exam

Syllabus

Units	Syllabus details	Teaching Hours
Unit I	Introduction Introduction to Office and features- Elements- Uses of MS Office- application of MS office in various fields – MS Word- Formatting and alignment- inserting Table, Picture, Smart art, Header, Footer, Page number-Print settings -Table of content and other tools-Setting a default font style in MS office.	3
Unit II	Preparing presentations Basics of presentations: slides, fonts, drawing, editing; inserting: tables, images, texts, symbols, media; design; transition; animation; and slideshow.	2
Unit III	Spreadsheet and its business applications Spreadsheet concepts, managing worksheets; formatting, entering data, editing, and printing a worksheet; handling operators in formula, project involving multiple spreadsheets, organizing charts and graphs.	3
Unit IV	Generally used spreadsheet functions Mathematical, statistical, financial, logical, date and time, lookup and reference, database, and text functions.	6
Unit V	Creating business Creating spreadsheet in the area of: loan and lease statement; ratio analysis; payroll statements; capital budgeting; depreciation accounting; graphical representation of data; frequency distribution and its statistical parameters; correlation and regression.	6

Co-po Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	3	-	-	-
CO2	-	3	2	-	-	-
CO3	2	3	3	-	-	-
CO4	-	-	3	3	-	-
CO5	-	-	3	3	2	-

Action based component

- Mini projects
- Spreadsheet based learning

Course assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester end Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

- Microsoft excel latest version inside out – Mark Doge and Caig Stinson – Phi learning Private Limited, New Delhi – 110001.

Reference books:

- Excel 2013 bible; John Walkenbach, Wiley
- Financial analysis and modeling using excel and Vab: Chandan Sengupta, Wiley
- Excel data analysis – Modeling and Simulation: Hector Guerreor, Springer
- Microsoft excel 2013: Data analysis and business modeling: Winston, phi
- Excel functions and formulas: Bernd Held, BPB publications.

Readings & Case analysis

- Relevant case study.
- Hands on practice on excel.
- Relevant and important articles from academic linked journals in the domain of management such as harvard business review.

Suggested courses on Coursera

- <https://www.coursera.org/projects/introduction-microsoft-excel>
- <https://www.coursera.org/specializations/excel>
- <https://www.coursera.org/learn/excel-basics-data-analysis-ibm>

SEMESTER/YEAR: I SEM / I YEAR

COURSE CODE :

TITLE OF THE COURSE : INDIAN CONSTITUTION

L: T: P: C : 1: 0: 0: 1

Overview

The constitution of India aims to imbue students with the constitutional making process and its formulations. Further, it is done with the objective to acquaint / embolden students to have the basic understanding of the constitution of India.

Course objectives

The objectives of the course are to enable the student to:

- To familiarize students with key elements of Indian constitution
- To understand and exercise the fundamental rights and the directive principles
- To understand the state-center relation in India
- To understand the process of judiciary system
- To ensure equality and social justice

Course Outcomes

At the end of this course, students are able to:

- Understand the philosophy of the constitution and its structure.
- Exercising and enacting fundamental rights and directive principles.
- Measure the powers and functions of various offices under the constitution.
- Familiarize with judicial system in India
- Appreciate the role of constitution in a democracy and social justice

Approach to learning	<ul style="list-style-type: none">• Lectures• Readings• Case analysis collaboratively with students' involvement
Assessment strategy	<ul style="list-style-type: none">• Mini projects,• Submission of assignments• Group assignments• Written exam

Syllabus

<u>Units</u>	<u>Syllabus details</u>	<u>Teaching Hours</u>
Unit I	<p>Constitution – Structure and Principles</p> <p>Meaning and importance of constitution; making of Indian constitution – sources; preamble and salient features of Indian constitution.</p>	2
Unit II	<p>Fundamental rights and Directive Principles</p> <p>Fundamental rights; fundamental duties; directive principles</p>	1
Unit iii	<p>Government of the Union and States</p> <p>Government of the Union</p> <p>President of India – election and powers; prime minister and council of ministers; Lok Sabha – composition and powers; Rajya Sabha – composition and powers</p> <p>Government of the States</p> <p>Governor – powers; chief minister and council of ministers; legislative assembly – composition and powers; legislative council – composition and powers</p>	3
Unit iv	<p>The Judiciary</p> <p>Features of judicial system in India; supreme court –structure and jurisdiction; high court – structure and jurisdiction.</p>	2
Unit v	<p>Administrative Organization and Constitution</p> <p>Federalism in India – features; local Government -Panchayats – powers and functions; 73rd and 74th amendments; election commission – organization and functions; citizen-oriented measures – RTI and PIL – provisions and significance.</p>	2

CO-PO mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	-
CO2	-	3	-	-	-	-
CO3	3	2	-	-	-	-
CO4	3	-	-	-	-	-
CO5	-	3	-	-	3	-

Action based component

- Research based mini projects
- Role plays
- Court visit

Course Assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester end Examination	40	X	X	X	X	X	

Recommended Resources

Reference book:

1. M.Y.Pylee, India's Constitution, New Delhi; s. Chand Pub., 2017 (16th Edn.)
2. J.N. Pandey, the Constitutional Law of India, Allahabad; Central Law Agency, 2018 (55th edn.)
3. Durga Das Basu, Bharatada Samvidhana Parichaya, Gurgaon; Lexisnexis Butterworths Wadhwa, 2015
4. KB Mrunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu Publications, 2015

Text book:

1. Constitution of India (full text), India.gov.in., National portal of India, https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
2. Durga Das Basu, introduction to the constitution of India, Gurgaon; LexisNexis, 2018 (23rd edn.)

Readings & Case Analysis

1. Relevant court cases.

2. case laws.

SEMESTER/YEAR : II SEM/ I YEAR
COURSE CODE :
TITLE OF THE COURSE : CORPORATE COMMUNICATION
L: T: P: C : 2: 0: 0: 2

Overview

The course encompasses various communication activities that help shape the organization's image, reputation, and relationships with internal and external audiences. The course will help students in better understanding of corporate communication and application of the same in successfully managing the organization.

Course Objectives

1. To enlighten students with the basic concept of corporate communication.
2. Inculcate better understanding of corporate communication and its implication within the organization.
3. Assessing the role of public relations and media and its impact on the organizations' public image
4. To teach the ethical concerns related to corporate communication.
5. To comprehend the impact of emerging technologies on the corporate communication

Course Outcomes

The course should help in developing competencies to:

1. Knowledge and understanding of basic concepts of corporate communication.
2. Learning and practicing effective communication in an organization
3. Building better public relations and corporate image
4. Student will be able to comprehend the ethical concerns related to communication.
5. Students will be able to use technology for better communication.

Approach to Learning	<ul style="list-style-type: none">• Lectures• Readings• Active student participation and classroom exercises• Role play with students' involvement.
Assessment Strategy	Participants will be assessed on both reading, writing, speaking skills by way of: <ul style="list-style-type: none">• Regular reading activity• Submission of assignments• Role play and group conversations to assess speaking skills• Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	<p>Corporate Communication: Scope and Relevance Introduction, Meaning, Scope, Corporate Communication in India, Need/Relevance of Corporate Communication in Contemporary Scenario.</p> <p>Keys concept in Corporate Communication- Corporate Identity: Meaning and Features, Corporate Image: Meaning, Factors Influencing Corporate Image, Corporate Reputation: Meaning, Advantages of Good Corporate Reputation</p>	4
Unit II	<p>Employee Communication: Introduction, Sources of Employee Communications, Organizing Employee Communications, Benefits of Good Employee Communications, steps in Implementing an Effective Employee Communications Programme, Role of Management in Employee Communications Programme, Role of Management in Employee Communications.</p>	4
Unit III	<p>Media and Public Relations: Introduction, Importance of Media Relations, Sources of Media Information, Building Effective Media Relations, Principles of Good Media Relations, Media analysis and evaluation. Public relations – Meaning definitions, relevance and function.</p>	4
Unit IV	<p>Ethics and Law in Corporate Communication- Importance of Ethics in Corporate Communication, Corporate Communication and Professional Code of Ethics, Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI</p>	4
Unit V	<p>Emerging Technology in Corporate Communication and Public Relations</p> <p>Contribution of Technology to Corporate Communication- Introduction, Today's Communication Technology, Importance of Technology to Corporate Communication, Functions of Communication Technology in Corporate Communication, Types of Communication Technology, New Media: Web Conferencing, Really Simple Syndication (RSS)</p> <p>Information Technology in Corporate Communication- Introduction, E-media Relations, E-internal Communication, E-brand Identity and Company Reputation.</p>	4

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	-	-
CO2	2	-	-	3	-	-
CO3	3	-	-	3	2	-
CO4	-	2	-	3	-	-
CO5	3	-	3	3	-	-

Action Based Component

1. Brochure designing for social media marketing.
2. Role playing for communication within the organization.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Pragyan Rath, K Shalini & Debankita Ray, Corporate Communication, 2018, Cengage India Private Limited

Reference books

1. Richard R. Dolphin, The Fundamentals of Corporate Communication
2. Joep Cornelissen, Corporate Communications: Theory and Practice
3. James L.Horton, Integrating Corporate Communication:The Cost Effective Use of Message & Medium

SEMESTER/YEAR : II SEM/ I YEAR

COURSE CODE :

TITLE OF THE COURSE : French - II

L: T: P: C : 2: 0: 0: 2

Overview

In French Communication a student will learn Basics of the language starting from the alphabet. The difference between the French and English pronunciation. They will learn about the French numerals, days of the week, months of the year and basic grammar to enable them to start reading French text or using French terminology in day-to-day communication. They will be able to create simple sentences in French and their corresponding ones in English. As they progress, they will develop ability to comprehend, converse and write in the language depending upon the effort dedicated to learning.

Course Objectives

Over the entire course , the students will gradually achieve:

1. To teach the basics of French language at beginners' level learning alphabet, numerals and simple words
2. To be able to differentiate the sounds / phonetics of French pronunciation
3. Ability to use French words in day-to-day communication and minor messaging
4. Ability to read & strike simple conversations with French speaking people
5. Ability to comprehend text and create meaningful written communication in French

Course Outcomes

1. Basics of French language at beginners' level learning alphabet, numerals and simple words
2. Student will be able to differentiate the sounds / phonetics of French pronunciation
3. Usage of French words in day-to-day communication and minor messaging
4. Read & strike simple conversations with French speaking people
5. Comprehend text and create meaningful written communication in French

Approach to Learning	<ul style="list-style-type: none">● Lectures● Readings● Hands on Training
Assessment Strategy	Students will be assessed on conceptual understanding and business application of communication practices by way of: <ul style="list-style-type: none">● Group assignments● Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
French semester	II Se presenter Donner le numéro de téléphone en lettres Les expressions avec faire Décrire une personne Parler de la famille Les prépositions Décrire une maison ou un appartement Les verbes irreguliers et reguliers Les nombres ordinaux et cardinaux L'interrogation (intonation, est-ce que, inversion) L'adjectif tout Les adjectifs possesifs Les adjectifs interrogatifs Les prépositions de lieu Les adjectif démonstratifs Les adverbes de quantité (trop de, peu de etc.)	20

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	-	-
CO2	3	-	2	3	-	-
CO3	-	-	-	3	-	-
CO4	3	-	2	3	-	-
CO5	3	-	2	3	-	-

Action Based Component

Skit and role-playing French language

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	

2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

Reference books

Problem Analysis

SEMESTER/YEAR : II SEM/ I YEAR

COURSE CODE :

TITLE OF THE COURSE : German - II

L: T: P: C : 2: 0: 0: 2

Overview

The course aims at introducing basic concepts of German grammar, pronunciation and communication skills. The course deals with grammar topics such as preposition with Dative, Possessive Article in Accusative, Adjectives, adjective with verb and emphasizing on adjective, Changeable prepositions in Accusative and Dative Perfect tense, past participle and connectors. Application of these grammatical concepts is done with the help of theme-based conversations, reading and writing texts.

Course Objectives

1. Comprehend the grammatical concepts and pronunciation.
2. Develop reading abilities.
3. Develop theme-based writing capabilities.
4. Develop speaking skills through theme-based conversations.

Course Outcomes

The course should help in developing competencies to:

1. Attain efficient pronunciation skills.
2. Apply the grammatical concepts and create own theme-based articles.
3. Read and apprehend any text for the prescribed syllabus.
4. Active participation in theme-based conversations.

Approach to Learning	<ul style="list-style-type: none">• Lectures• Readings• Active student participation and classroom exercises• Role play with students' involvement.
Assessment Strategy	Participants will be assessed on both reading, writing, speaking skills by way of: <ul style="list-style-type: none">• Regular reading activity• Submission of assignments• Role play and group conversations to assess speaking skills• Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Kontakte Termine absprechen/ Anleitungen verstehen und geben/ Briefe verstehen und beantworten/ über Sprachenlernen sprechen/ Informationen in Texten finden/ Gesprächssituationen erkennen/ Gespräche verstehen.	5
Unit II	Meine Wohnung Wohnungsanzeigen verstehen/ eine Wohnung beschreiben/ die Wohnungseinrichtung planen/ eine Einladung schriftlich beantworten/über Wohnformensprechen/ einen Text über eine Wohnung schreiben/ eigene Wohnung beschreiben.	5
Unit III	Alles Arbeit? einen Tagesablauf beschreiben/ über Vergangenes sprechen/ Stellenanzeigen verstehen/ Meinung über Jobs äußern, Blogs über Jobs verstehen/ ein Telefongespräch vorbereiten/ telefonieren und nachfragen/ über Jobs sprechen.	6
Unit IV	Kleidung und Mode über Kleidung sprechen/ chat über einen Einkauf verstehen/ über Vergangenes berichten/ Gespräche beim Kleiderkauf führen/ sich im Kaufhaus orientieren/ Informationen über Berlin Verstehen und recherchieren.	7
	Gesund und munter. Persönliche Angaben machen/ Körperteile nennen/ einer Sportübung verstehen und erklären/ Aufforderungen wiedergeben/ Gespräche beim Arzt führen/ Anweisungen verstehen und geben/ Gesundheitstippsverstehen und geben/ Wörter erschließen. Ab in der Urlaub ! Vorschläge für eine Stadttour verstehen/ einen Weg beschreiben/ eine Postkarte schreiben/ das Wetter beschreiben/ Reiseberichte verstehen/ Probleme im Hotel beschreiben/ sich im Hotel beschweren/über Reisezielesprechen.	7

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	-	-
CO2	3	-	2	3	-	-
CO3	-	-	-	3	-	-
CO4	-	-	2	3	-	-
CO5	-	-	-	-	-	-

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

Reference books :

SEMESTER/YEAR : II SEM / I YR
COURSE CODE :
TITLE OF THE COURSE : KANNADA-II
L:T:P:C : 2:0:0:2

ಪರಿವಿಡಿ

ಭಾಗ 1: ಕಾಯಕ

1. ಬಿಟ್ಟದಿಂದ ಬಿಟ್ಟಿಗಿ - ಡಾ. ಎಚ್. ಎಲ್. ನಾಗೇಗೌಡ / 1
ಪೂರಕ ಪಠ್ಯ - ಮಗ್ಗನ ಧ್ಯಾನದ ಅಪ್ಪ... - ರೂಪ ಶಾಸನ / 6
2. ನಂಗಿ ಕೆಲಸ ಸಿಕ್ಕು - ಸುಗೃಹಲೆಪಂಕಜ / 10
ಪೂರಕ ಪಠ್ಯ - ನೌಕರಿ ಬೇಕೆ? - ಎಚ್. ಜಿ. ಸೋಮಶೇಖರ ರಾವ್ / 16
3. ನನ್ನ ಬಂಗಾರಿ - ಮಾಲತಿ ಪಟ್ಟಣ ಶೆಟ್ಟಿ / 20
ಪೂರಕ ಪಠ್ಯ - ಹೆಣ್ಣುಮಕ್ಕಳೂ ಹಳ್ಳಿಯ ಕೈಗಾರಿಕೆಗಳು -
ಸಂ. ವಿಜಯಾದಿತ್ಯ / 25

ಭಾಗ 2: ಸಾಮರಸ್ಯ

1. ರುದ್ರಪ್ರಸನ್ನ ವಿಡ್ - ಕುಂ. ವೀರಭದ್ರಪ್ಪ / 28
ಪೂರಕ ಪಠ್ಯ: ಕೆರೆಗೆ ಪಾರ / 34
2. ಕಳೆದು ಹೋಗಲ್ಲ ಮಗು - ಕಂ. ನಾಡಿಗಾ ನಾರಾಯಣ / 37
ಪೂರಕ ಪಠ್ಯ: ಇಬ್ಬರು ಮುಸಲ್ಮಾನ ಬಂಧುಗಳು / 4
3. ಬಸವಣ್ಣ, ಅಂಬೇಡ್ಕರ್, ಸಮಾನ ಚಿಂತನೆಗಳು:
ಡಾ. ಕೆ. ಮರುಳಸಿದ್ದಪ್ಪ. / 50
ಪೂರಕ ಪಠ್ಯ - ಭಾವೈಕ್ಯದ ಆಚರಣೆ ತುರ್ತುಮತ್ತು ಶಿಕ್ಷೆ
- ಪ್ರೊ. ಬಿ.ಆರ್. ಪೂಲೀಸ್‌ಪಾಟೀಲ / 56

ಭಾಗ 3: ಅಂತಃಕರಣ

1. ಶಾಕುಂತಲ: ಕನ್ನಡ ಪ್ರಸಂಗ - ಒ.ಕೆ. ರಾಜಶೇಖರ / 60
ಪೂರಕ ಪಠ್ಯ - ವಿಮುಮನೆಯಂಗಳದಿ-ವಿ. ಸೀತಾರಾಮಯ್ಯ / 65
2. ಕಣ್ಣೆ ಕಿತ್ತ ಹಸು - ಸುಧಾಕರ / 68
ಪೂರಕ ಪಠ್ಯ - ವಿಯೋಗ - ಕರೀಗೌಡ ಬೀಚನಪಳ್ಳಿ / 80
3. ಮನುವಿನ ರಾಣಿ - ಕೊಡಗಿನ ಗೌರಮ್ಮ / 84
ಪೂರಕ ಪಠ್ಯ - ತನುವಿನೊಳಗನುದಿನವಿದ್ದು - ಪುರಂದರದಾಸರು / 92

ಭಾಗ 4: ಸಂಕೀರ್ಣ ಲೇಖನ

1. ಟಾಟಾ ಸ್ಟೀಲ್ ಮುಖ್ಯಸ್ಥನಾಗಿ - ಮ.ಸು. ಮನ್ಸೂರ್ ಕೃಷ್ಣರಾವ್ / 95
ಪೂರಕ ಪಠ್ಯ - ಡಾ. ಆರ್. ಎನ್. ಶೆಟ್ಟಿ ಒಂದು ಧೀಮಂತ ವ್ಯಕ್ತಿತ್ವ -
ಎನ್.ಎಂ.ಹಗಡೆ / 102
2. ಸಂದರ್ಶನವೆಂಬ ಅಗ್ನಿ ಪರೀಕ್ಷೆ - ಡಾ. ನಿರಂಜನ ವಾನಳ್ಳಿ / 106
ಪೂರಕ ಪಠ್ಯ - ಕುಸಿಯದಿರಲಿ ಆತ್ಮವಿಶ್ವಾಸ - ಆರವಿಂದ ಚೊಕ್ಕಾಡಿ / 112
3. ಕೂಲಿ ಮಾಡುತ್ತಿದ್ದಾಕೆ ಸಾಫ್ಟ್ ವೇರ್ ಕಂಪನಿಯ ಸಿಇಒ -
ಎ. ಆರ್. ಮಣಿಕಾಂತ್ / 116
ಪೂರಕ ಪಠ್ಯ - ಔದ್ಯೋಗಿಕ ರಂಗದಲ್ಲಿ ಮಹಿಳೆ - ಪದ್ಮಾ ಶೇಷಾದ್ರಿ / 122

SEMESTER/YEAR: II SEM / I YEAR

COURSE CODE :

TITLE OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING

L: T: P: C : 3: 1 :0 : 4

Overview

The objective of this course is to help the students acquire knowledge, skills, and acumen of accounting treatment in respect of different categories of business undertakings and special types of business activities namely branches accounting, joint venture accounting, royalty accounts, hire purchase accounting, and insurance claims.

Course objectives

The objectives of the course are to enable the student to:

- Explain the ways to manage branches and their impact on the profitability business organization.
- Equip with the knowledge of accounting of joint venture transactions from each co-venture perspective.
- Providing the knowledge of royalty accounts for intellectual properties.
- Evaluation of alternate asset procurement models such as Hire purchase and Installment purchase transactions.
- Ability to calculate insurance claims when risk arises.

Course Outcomes

At the end of this course, students are able to:

- Summarize features, types, and procedures of branches accounting.
- Examine the accounting for Joint Ventures.
- Comprehend the procedure of Royalty Accounts and its estimation.
- Understand hire purchase and installment purchase accounting.
- Analyze the insurance claim settlement procedures.

Approach to learning	<ul style="list-style-type: none">• Lectures• Readings• Active student participation and classroom exercises• Case analysis collaboratively with students' involvement
Assessment strategy	Participants will be assessed on both conceptual understanding and accounting application by way of: <ul style="list-style-type: none">• Mini projects,• Submission of assignments• Group assignments• Written exam

Syllabus

<u>Units</u>	<u>Syllabus details</u>	<u>Teaching Hours</u>
Unit I	<p>Branch Accounts</p> <p>Meaning of head office, branch, branch accounts and branch accounting- objectives and advantages of branch accounting types of branches – meaning and features of dependent branches, independent branches and foreign branches-methods of maintaining books of accounts by the head office – meaning and features of debtors system, stock & debtors system, wholesale branch system and final account system-methods of ascertainment of profit or loss of branch under debtors system – cost price method and invoice price method. Problems on preparation of branch a/c in the books of head office under cost price method and invoice price method</p>	8
Unit II	<p>Joint Venture Accounts</p> <p>Meaning, definitions and features of joint venture-differences between joint venture and partnership-accounting for joint ventures – preparation of joint venture a/c, joint bank a/c and co-venturer's a/c</p>	8
Unit III	<p>Royalty Accounts</p> <p>Meaning and definition of royalty-special terminologies in royalty accounts – landlord, tenant, output, minimum rent/dead rent, short workings, recoupment of short workings. Methods of recoupment of short workings – fixed method and floating method-problems on ascertainment of royalty payable - preparation of analytical table including adjustment for strike period.</p>	8
Unit IV	<p>Hire Purchase Accounts</p> <p>Meaning and definition of hire purchase system-meaning and definition of instalment purchase system-differences between hire purchase and instalment purchase system special terminologies in hire purchase accounts – hire vendor, hire purchaser, cash price, down payment, hire purchase price, principal component, interest component, need for segregation of instalment amount into principal component and interest component-problems on accrual method only-segregation of instalment amount into principal component and interest component when (i) interest component is not included in the installment amount (ii) interest component is included in the installment amount (iii) rate of interest is not given and (iv) cash price is not given.</p>	8
Unit v	<p>Insurance Claims</p> <p>Introduction, a claim for loss of stock, total loss, partial loss, with average clause, without the average clause, a claim for loss of profit, loss of net profit, standing charges, rate of gross profit, annual turnover, standard turnover, and indemnity period. Simple problems of calculation insurance claims.</p>	8

Co-Po Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	-	3	3	-	-	-
CO3	2	2	2	-	-	-
CO4	3	2	2	-	-	-
CO5	2	2	2	-	-	-

Action Based Component

- Mini projects on the drafting of royalty and joint venture contract agreements.
- Preparation of chart showing types of branches

Course Assessment

#	Description of assessment method	Weight age %	Learning outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation/Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester end Examination	40	X	X	X	X	X	

Recommended Resources

Textbook.

- Dr. S.N. Maheswari: Financial Accounting, Vikas publications New Delhi
- S P Jain and K. L. Narang: Financial Accounting- I Kalyani publishers

Reference books

- R. Srinivasa Putty and H.R. Appannaiah, Fundamentals of Accounting, HPH
- Fundamentals of Financial accounting, Seventh Edition, Mc Graw Hill, 2021

SEMESTER/YEAR : II SEM / I YEAR
COURSE CODE :
TITLE OF THE COURSE : CORPORATE FINANCE
L: T: P: C : 3: 1: 0: 4

Overview

This course aims at equipping the participants with the basic tools, techniques, and theories necessary for corporate financial decision-making especially while investing, raising funds, and rewarding the shareholders of a business organization.

Course objectives

The objectives of the course are to enable the student to:

- To define & describe the basic concepts of financial management, time value of money and its computation.
- To provide insight on investment management decision making techniques.
- To design & develop various capital structure theories
- To examine Cost of capital.
- To apply dividend policy decision for real life situations.

Course outcomes

At the end of this course, students are able to:

- Demonstrate the concept of financial management function and time value of money.
- Understand investment appraisal techniques and evaluation of project
- Comprehend the techniques and theories of capital structure.
- Demonstrate the concept of cost of capital.
- Apply theories of dividend policy for real life scenarios.

Approach to learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and class room exercises • Case analysis collaboratively with students' involvement
Assessment strategy	<p>Participants will be assessed on both conceptual understanding and business application of finance practices by way of:</p> <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written exam

Syllabus

Units	Syllabus details	Teaching Hours
Unit i	Introduction to Finance Meaning of finance – business finance – finance function – aims of finance function – organization structure of finance department - financial management – goals of financial management- time value of money – techniques of time value of money	6
Unit ii	Investment decision Investment appraisal techniques-payback period method-accounting rate of return method-net present value method-internal rate of return method-profitability index method-discounted payback method.	10
Unit iii	Capital structure Optimum capital structure-factors determining capital structure-EBIT-EPS analysis- theories in determination of capital structure- leverages-types of leverages- problems.	8
Unit iv	Cost of Capital Cost of various sources of finance- cost of equity capital- cost of retained earnings- cost of preferred capital, cost of debt-weighted average cost of capital-problems	8
Unit v	Dividend policy Types of dividends and dividend policy- determinants of dividend policy-dividend theories - Gordon growth valuation model- Walter's valuation model- MM dividend irrelevancy theory-problems.	8

Co-po mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	2	-	-	-
CO3	-	2	3	-	-	-
CO4	3	2	2	-	-	-
CO5	-	3	3	-	-	-

Action based component

- Financial statement assessment of company using annual report.

Course assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT	20	X	X				
6	CBT	15	X	X	X	X		
7	Semester end Examination	40	X	X	X	X	X	

Recommended resources

Textbook

1. Khan & Jain, Financial Management, Tata Mcgraw Hill.
2. I.M. Pandey, Financial Management, Vikas publishing House

Reference books

1. Schall & Haley, Financial Management, Mcgraw Hill, New york.
2. Brealey & Myres, Principles of Corporate Finance, Mcgraw Hill, New york.
3. Prasanna Chandra, Financial Management, theory and practice, Tata Mcgraw Hill.
4. S.C. Kuchal, Financial Management, Chaitanya publishers, Allahabad.

Readings & case analysis

1. Harvard business review

Suggested courses on coursera

1. https://onlinecourses.nptel.ac.in/noc21_mg93/preview

SEMESTER/YEAR: II SEM / 1 YEAR

COURSE CODE :

TITLE OF THE COURSE : INDIAN FINANCIAL SYSTEM

L: T: P: C : 4: 0: 0: 4

Overview

This course is designed to help the students identify the organization and working of financial markets, institutions and role of various regulatory bodies.

Course objective

The objectives of the course are to enable the student to:

- To identify basic concepts in the area of Indian financial system
- To describe the financial institutions
- To list the role of commercial banks in economic development
- To analyze the various regulators of Indian financial system
- To evaluate the features of financial services

Course Outcomes

At the end of this course, students are able to:

- Identify the various functions and significance of the financial markets
- Interpret the classification of financial institutions
- Relate the role of commercial banks and their functions
- Interpret the role of RBI and SEBI
- Examine the types of financial services and their importance

approach to learning	<ul style="list-style-type: none">• lectures• readings• case analysis collaboratively with students' involvement
assessment strategy	<ul style="list-style-type: none">• Mini Projects,• Submission of Assignments• Group Assignments• Written Exam

Syllabus

UNITS	SYLLABUS DETAILS	TEACHING HOURS
Unit 1	Introduction to Indian financial system evolution of Indian financial system; financial system – features, constituents of financial system – financial institutions, financial services, financial markets and financial instruments; financial system and economic development	8
Unit 2	Financial Markets meaning and definition, role and functions of financial markets, constituents of financial markets, money market- features, functions and instruments, capital markets- features, functions and instruments. stock exchange -meaning and definition, role and functions, listing, trading.	11
Unit 3	Financial Institutions & Intermediary's commercial banks- functions; development banks- features & functions; non- banking financial companies- features and functions; regional rural banks- objectives, features and role; insurance organization- features, role and functions.	10
Unit 4	Financial Instruments and Services Shares, debentures, bonds, hire purchasing -leasing - merchant banking - factoring, venture capital, mutual funds, pension funds, private equity	5
Unit 5	Regulatory institutions RBI - organization, objectives, role and functions, monetary policy of RBI, SEBI- organization and objectives, IRDA, PFRDA.	6

Co-Po Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	-	-	-	-
CO2	-	2	3	-	-	-
CO3	3	2	2	-	-	-
CO4	2	2	3	-	-	-
CO5	2	2	2	-	-	-

Action based component

- Research based mini projects
- Role plays
- RBI Visit

Course Assessment

#	Description of assessment method	weightage %	learning outcomes assessed					submission (assignments) or length (exam)	day/week
			1	2	3	4	5		
1	Class participation/Attendance	5	X	X	X	X	X		
2	Assignment 1	10	X	X					
3	Assignment 2	10			X	X			
4	IAT	20	X	X					
5	CBT	15	X	X	X				
6	Semester End Examination	40	X	X	X	X	X		

Recommended Resources

Reference Book:

- Das, S. C. (2015). The Financial System in India: Markets, Instruments, Institutions, Services and Regulations, Phi Learning Pvt Ltd, New Delhi

Text Book:

- Khan M.Y., Indian Financial System, Tata Mcgraw Hill, Latest Edition.
- Bhole L.M., Financial Institutions and Markets: Structure, Growth and Innovations, Tata Mcgraw Hill, Latest Edition.

Readings & Case Analysis

- Relevant case study.
- Relevant and important articles from academic linked journals in the domain of management such as Harvard business review.

SEMESTER/YEAR : I SEM / II YEAR
COURSE CODE :
TITLE OF THE COURSE : MARKETING MANAGEMENT
L: T: P: C : 4: 0: 0: 4

Overview

In this course, the students will learn about the marketing process and examine the range of marketing decisions that an organization must make in order to sell its products and services. Will also learn how to think like a marketer, discovering that the focus of marketing has always been on the consumer. Will begin to think about who the consumer of goods and services is, what the consumer needs, and what the consumer wants. Students will begin to think about who the consumer of goods and services is, what the consumer needs, and what the consumer wants.

Course Objectives

- Ability to highlight and apply the various marketing concepts in different business contexts. The basic objectives of this course are to provide you with a broad introduction to marketing concepts, help you understand the factors that influence marketing decisions, and focus attention on the vital role of marketing in today’s global economy.
- The specific objectives for student learning under this broad goal are: To understand how organizations identify customers and their wants/needs.
- To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
- In this course, you will study consumer and industrial markets and understand the value of the marketing mix in the marketing planning process.

Course Outcomes

1. Identify basic concepts in the area of Marketing Management.
2. Analyze the role and importance of Marketing Management for Business development.
3. Helps in the creation of Marketing Management in Business.
4. Demonstrate the ability to critically evaluate a marketing program from consumer and marketing practitioner viewpoints, including consideration of ethical implications.
5. Communicate clearly, in an organized fashion, the concepts of marketing in both oral and written work.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with students’ involvement
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding by way of:</p> <ul style="list-style-type: none"> ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction Nature and scope of marketing- Importance of marketing as a business function - and in the economy- Marketing concepts - Traditional and Modern, Selling v/s marketing/ Marketing Environment	9
Unit II	Segmentation, Targeting and Positioning Concept of market segmentation and its Importance - bases for market segmentation. Target marketing and positioning, types of positioning-product differentiation.	9
Unit III	Product & Price Concept of product – types of consumer goods, product levels, product planning and development, packaging - role and functions - Importance of price in the marketing mix. factors affecting the price of a product	9
Unit IV	Promotion and Distribution Channels Concept and role - types of distribution channels - Factors affecting choice of a distribution channel – Promotion: Method of promotion	6
Unit V	CRM Meaning and importance of customer value and satisfaction-customer relation management. Salesman - qualities of successful salesman - functions of a salesman - selling process	7

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	2	2	-	2
CO2	3	2	1	2	-	2
CO3	3	2	2	2	-	3
CO4	3	1	2	2	-	3
CO5	3	2	2	3	-	3

Action Based Component

Live Projects
Assignments

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

- C Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi 14TH Edition 2012

Reference books

- C Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi
- Mohammad Amanatullah: Principles of Modern Marketing, Kalyani Publication
- Marchand & B: Vardharajan: An introduction to Marketing, Vikas Publishing House, New Delhi
- S Maurice & Modell & Larry Rosenberg: Marketing: Prentice Hall of India Ltd. New Delhi

Readings & Case Analysis

ICFAI Case studies will be discussed

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/marketing-strategy>
2. <https://www.coursera.org/learn/assess-for-success>
3. <https://www.coursera.org/specializations/social-media-marketing>

SEMESTER/YEAR: II SEM / I YEAR

COURSE CODE :

TITLE OF THE COURSE: ENTREPRENEURIAL SKILLS

L: T: P: C : 2: 0: 0: 2

overview

This course provides basics of entrepreneurship activities, importance of innovation, different strategies and measures of performance.

Course Objectives

The objectives of the course are to enable the student to:

- To highlight the meaning of entrepreneurship.
- To describe the steps involved in starting a business.
- To develop the understanding of how to make a business plan.
- To highlight the different aspects that are important for small business management.
- to develop the appreciation of business ethics and values in entrepreneurial development.

Course Outcomes

After completing the course, the student shall be able to:

- Describe the meaning and characteristics of entrepreneurship.
- Describe and understand the concept of innovation & technology adoption life cycle.
- Highlight the importance of innovation management system, its life cycle and discuss case studies.
- Evaluate the new ideas, and Opportunities and develop business model.
- Develop business plan and pitch the plan.

Approach to learning	<ul style="list-style-type: none">• lectures• readings• active student participation and class room exercises in business plan creation.• case analysis collaboratively with students' involvement
Assessment strategy	participants will be assessed on both conceptual understanding and business application of entrepreneurship practices by way of: <ul style="list-style-type: none">• mini projects,• submission of assignments• group assignments• written exam

syllabus

UNITS	SYLLABUS DETAILS	TEACHING HOURS
Unit I	Introduction to Entrepreneurship Entrepreneur meaning, definition, characteristics, skills, functions, types of entrepreneurs, role and misconceptions about entrepreneurs, entrepreneur vs enterprise, entrepreneurship, entrepreneur vs. Entrepreneurship	4
Unit II	Innovation Innovation- meaning, key aspects, types, innovator's dilemma, the technology adoption life cycle, risk in innovation management.	4
UNIT III	Innovation management systems Lifecycle of the innovation management, innovation management system. Case study on innovative business ideas like red bus, oyo.	2
Unit IV	New venture creation New idea and opportunities: developing business ideas, feasibility analysis, developing business model.	4
Unit V	Business plan Meaning and significance. Business plan formulation using pitch deck/ Business model canvas.	6

CO-PO mapping

	PO1	PO2	PO3	PO4	PO5	PO5	PO6
CO1	3	-	-	-	3	-	-
CO2	3	-	3	-	3	-	-
CO3	2	-	-	-	3	-	2
CO4	2	-	3	-	3	-	-
CO5	-	-	-	-	3	-	-

Action based component

- Individual projects on entrepreneurship by conducting a small survey among entrepreneurs.
- Preparation of business plan and submit a report and PPT.

Course assessment

#	Description of assessment method	weightage %	learning outcomes assessed					submission (assignments) or length (exam)	day/week
			1	2	3	4	5		
1	Class participation/ Attendance	5	X	X	X	X	X		
3	Assignment 1	10	X	X					
4	Assignment 2	10			X	X			
5	IAT	20	X	X	X				
6	CBT	15	X	X	X	X			
7	Semester end examination	40	X	X	X	X	X		

Recommended resources

Textbook

1. Innovation And Entrepreneurship Reprint Edition, Kindle Edition by Peter F. Drucker (Author) Harpercollins E-Books; Reprint Edition (17 March 2009), Page Numbers Source Isbn: 0887306187
2. Entrepreneurial Development Reprint Edn. 2006 Edition, By S S Khanka (Author) S Chand; Reprint edn. 2006 Edition (1 December 2007).

Reference books

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, Hph.
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson.
3. Satish Taneja: Entrepreneur Development, Hph.

Readings & Case analysis

1. <https://www.oyorooms.com/officialoyoblog/>
2. <https://iide.co/case-studies/business-model-of-redbus/>

Suggested courses on Coursera

1. <https://www.coursera.org/learn/wharton-entrepreneurship>
2. <https://www.coursera.org/specializations/start-your-own-business>

SEMESTER/YEAR: II SEM / I YEAR

COURSE CODE :

TITLE OF THE COURSE: ENVIRONMENTAL STUDIES

L: T: P: C : 1: 0: 0: 1

Overview

The subject tries to understand the ecosystems, energy flow in different ecosystems, to study natural, renewable and non-renewable resources, to categorically analyze bio diversity and conservation, types of conservation and hotspots in India, environmental pollution – types, causes, effects and control mechanisms, acts for environmental issues and case studies.

Course objectives

The objectives of the course are to enable the student to:

- Environmental studies intend to sensitize students on the mandatory need for an ecosystem for sustained existence, conservation of different regions, ecosystems on the earth.
- The introduction to the concept of co-existence, balance in nature, human intervention in nature, national policies to maintain, retain and sustain nature shall significantly bring out the purpose of studying environmental studies.
- To familiarize few of the policies and acts related to maintaining ecosystem.
- To provide opportunities to the students to study cases related to waste management to better the eco system

Course outcomes

After completing the course, the student shall be able to:

- Describe the importance of Environmental Studies, the Ecosystems and sustainability.
- Identify the Natural Resources, renewable and non-renewable resources to create conducive environment.
- Assess the Biodiversity and - Ex situ & In situ conservation methods.
- Evaluating environmental pollution & Pollution control measures and its impacts on human communities.
- Analyse the suitable Acts that bring corrective measures to get over environmental issues through case studies.

approach to learning	<ul style="list-style-type: none">• lectures• readings• active student participation and class room exercises in business plan creation.• case analysis collaboratively with students' involvement
assessment strategy	participants will be assessed on both conceptual understanding and business application of entrepreneurship practices by way of: <ul style="list-style-type: none">• mini projects,• submission of assignments• group assignments• written exam

Syllabus

<u>units</u>	<u>syllabus details</u>	<u>teaching hours</u>
UNIT I	<p>Introduction to environmental studies & ecosystems</p> <p>Multidisciplinary nature of environmental • scope and importance; concept of sustainability and sustainable development, what is an ecosystem? Structure and function of ecosystem; energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a) forest ecosystem b) grassland ecosystem c) desert ecosystem d) aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)</p>	2
UNIT II	<p>Natural resources: renewable and non-renewable resources • land resources and land use change; land degradation, soil erosion and desertification. • deforestation: causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • water: use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). • energy resources: renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.</p>	2
UNIT III	<p>Biodiversity and conservation • levels of biological diversity: genetic, species and ecosystem diversity; biogeographic zones of India; biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; endangered and endemic species of India • threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; conservation of biodiversity: in-situ and ex-situ conservation of biodiversity. • ecosystem and biodiversity services: ecological, economic, social, ethical, aesthetic and informational value.</p>	2
UNIT IV	<p>Environmental pollution: types, causes, effects and controls; air, water, soil and noise pollution. Nuclear hazards and human health risks • solid waste management: control measures of urban and industrial waste. • pollution case studies, environmental policies & practices • climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture Model.</p>	2
UNIT V	<p>Human communities and the environment • human population growth: impacts on environment, human health and welfare, environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). • environment laws: environment protection act; air (prevention & control of pollution) act; water (prevention and control of pollution) act; wildlife protection act; forest conservation act. • nature reserves, tribal populations and rights, and human</p>	2

	wildlife conflicts in Indian context.	
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CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	3
CO2	-	-	3	-	-	3
CO3	-	-	2	-	-	3
CO4	2	-	2	-	-	3
CO5	-	-	-	2	-	3

Action based component

The student's EVS skills and the learning promotes

1. Observation and reporting
2. Exploring, sharing, narrating and drawing,
3. Picture- reading, making pictures, collecting and recording information to take action, then the objective of a program with evs course is measurable through such outcomes

Course assessment

#	Description of assessment method	weightage %	learning outcomes assessed					submission (assignments) or length (exam)	day/week
			1	2	3	4	5		
1	class participation/Attendance	5	X	X	X	X	X		
2	assignment 1	10	X	X					
3	assignment 2	10			X	X			
4	IAT	20	X	X	X				
5	CBT	15	X	X	X	X			
7	Semester end examination	40	X	X	X	X	X		

Recommended resources

Textbook

1. Main Readings: 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. Of California Press.
3. Gleeson, B. And Low, N. (Eds.) 1999. Global Ethics and Environment, London, Routledge.

Reference books

1. Gleick, P. H. 1993. Water In Crisis. Pacific Institute For Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
2. Groom, Martha J., Gary K. Meffe, And Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006. 6. Grumbine, R. Edward, And Pandit, M.K.2013.

Readings & Case analysis

Suggested courses on Coursera

SEMESTER/YEAR : III / II
COURSE CODE :
TITLE OF THE COURSE : CORPORATE ACCOUNTING
L: T: P: C. : 3:1:0:4

Overview

Corporate accounting involves the process of recording, analyzing, and reporting the financial transactions of a company. It provides a clear picture of the financial health of a corporation and helps in making informed business decisions. Corporate accounting is integral to the smooth functioning and sustainability of any corporation, ensuring financial integrity and helping in achieving business objectives.

Course Objectives

The objectives of the course are to enable the student to:

1. Understand the basic principles and concepts of accounting, including the principles governing the recording and reporting of financial transactions.
2. Evaluate the processes involved in corporate restructuring, in amalgamation, understand their accounting implications.
3. Evaluate the processes involved in corporate restructuring, absorption, and liquidation, and understand their accounting implications.
4. Apply relevant accounting standards, principles, and practices to prepare accurate and informative financial statements, consolidation reports, and liquidation accounts.
5. Develop critical analysis skills to interpret financial statements, assess the financial health of companies, and make informed decisions based on financial information.

Course Outcomes

At the end of this course, students are able to develop:

1. The ability to interpret financial data within the framework of accounting principles to facilitate decision-making.
2. Be capable of evaluating the processes involved in corporate restructuring in amalgamation,
3. Be capable of evaluating the processes involved in corporate restructuring, such as absorption, and liquidation.
4. Applying accounting information to support strategic decision-making and

business planning.

5. Developing problem-solving skills related to accounting and financial management issues.

<p>Approach to Learning</p>	<ul style="list-style-type: none"> ● Lectures: Providing theoretical foundations and conceptual understanding of accounting principles, standards, and practices applicable to corporations. ● Case Studies: Analyzing real-world corporate financial scenarios to apply theoretical knowledge, develop problem-solving skills, and understand the complexities of accounting in practical contexts. ● Hands-on Exercises: Engaging in practical exercises, such as preparing financial statements, journal entries, and conducting financial analysis using accounting software or spreadsheets. ● Group Discussions: Facilitating discussions to exchange ideas, share experiences, and collaborate on solving accounting problems, enhancing critical thinking and communication skills. ● Assignments and Assessments
<p>Assessment Strategy</p>	<p>Participants will be assessed on both conceptual understanding and business application of Finance practices by way of:</p> <ul style="list-style-type: none"> ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	<p>Accounting for Share Capital and Debentures Introduction to Share Capital: -Meaning and types</p>	7

	<p>of share capital. -Issue of shares: at par, at premium, and at discount. -Accounting treatment for issue of shares. -Accounting for Share Capital: -Share forfeiture and reissue. - Redemption of preference shares: methods and accounting treatment. - Buyback of shares: accounting treatment. - Accounting for bonus shares. - Debentures: -Meaning and types of debentures. - Issue of debentures: at par, at premium, and at discount. -Redemption of debentures: methods and accounting treatment. -Buyback of debentures: accounting treatment.</p>	
Unit II	<p>Amalgamation of Companies – Amalgamation: Meaning and types of amalgamation. -Methods of accounting for amalgamation: pooling of interests method and purchase method. -Preparation of amalgamation and revaluation accounts. -</p>	8
Unit III	<p>Absorption: -Meaning and process of absorption. - Accounting treatment for absorption. - Preparation of necessary journal entries and final accounts</p>	9
Unit IV	<p>Accounting of Holding Companies - Concept of Holding Company:- Meaning and types of holding companies. -Subsidiary companies: meaning and types. -Preparation of Consolidated Financial Statements: - Consolidation of balance sheet. -Consolidation of profit and loss account. -Treatment of goodwill and minority interest.</p>	8
Unit V	<p>Liquidation of Companies - Modes of Liquidation: -Voluntary liquidation. - Compulsory liquidation. - Accounting Treatment during Liquidation: -Preparation of statement of</p>	8

	affairs. -Realization and settlement of assets. - Payment of liabilities. -Distribution of surplus to shareholders. -Finalization of liquidator's accounts.	
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CO-PO Mapping

	P01	P02	P03	P04	P05	P06
CO1	3	2	-	-	3	-
CO2	-	1	3	-	1	-
CO3	-	1	3	-	-	2
CO4	-	1	-	-	-	-
CO5	-	-	-	-	1	2

Action Based Component

- Class participation, role play
- Mini projects
- Role Play Analysis

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week sk (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

1. N. Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari, Corporate Accounting, Vikas Publishing House Pvt Ltd, Sixth Edition, ISBN: 9789352718580

Reference books:

1. R.L. Gupta & Radhaswamy.. Advanced Accountancy. New Delhi, India: Sultan Chand & Sons..
2. Dr. Arun Gaikwad, Dr. Govind M. Dumbre, Corporate Accounting – II, Success Publications

Readings & Case Analysis

Harvard Case Studies

Suggested Courses on Coursera

[Corporate Finance Essentials II | Coursera](#)

SEMESTER/YEAR : III/II
COURSE CODE :
TITLE OF THE COURSE : **STOCK AND COMMODITY MARKET**
L: T: P: C : **4: 0: 0:4**

Overview

This course aims to provide a comprehensive understanding of the financial system and its components. It equips students with the necessary tools to analyze the performance of stocks traded in the stock market. Through this course, students will learn how to effectively trade shares, commodities, futures, and options. The content covered will enable students to analyze and apply stock market regulations when engaging in trading activities. By the end of the course, students will have the skills and knowledge required to navigate the complexities of financial markets and make informed trading decisions.

Course Objectives

- To enable students to understand the concept of financial system.
- To acquaint students with stock market trading and settlement process.
- To familiarize students about stock market regulations.
- To understand commodity market, commodity trading and commodity exchanges of India.
- To examine trading, clearing and settlement process of futures and options.

Course Outcomes

1. Understand the structure and functions of capital markets, types of financial instruments, components of the Indian financial system, and the distinctions between money and capital markets, as well as primary and secondary markets, including IPOs.
2. Learn the trading procedures in stock markets, the purpose and function of DEMAT accounts, trading and settlement procedures, and the role of NSDL and CDSL. Understand the history and function of depository participants.
3. Understand SEBI's history, objectives, roles, and guidelines for investors, issuers, and intermediaries. Learn about company listing procedures and SEBI's developmental functions, including NISM's role.
4. Understand the history, objectives, functions, and organization of the commodities market, the governing bodies, and the differences between physical and futures markets, including transaction types.
5. Gain knowledge of futures and options trading systems, stock and index eligibility, clearing mechanisms, margining and settlement processes, and risk management with SPAN. Learn options terminology, strategies, and analyse options payoffs, including index options.

Approach to Learning	<ul style="list-style-type: none">● Lectures● Readings● Active student participation and classroom exercises● Case analysis collaborative with students' involvement Participants will be assist on both conceptual understanding and business application of finance practices by way of:
Assessment Strategy	<ul style="list-style-type: none">● Mini projects● Submission of assignments● Group assignments● Written exams.

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Overview of Capital Markets Components of Indian Financial System -Meaning of Capital Markets -Types of Capital Market instruments, Components of Indian Financial System – Money Market Vs Capital Market – Primary Market Vs Secondary Market – Initial Public Offering (IPO), Process of IPO - Stock Markets –Meaning, Objectives and Functions, Stock Market Vs Stock Exchanges.	8
Unit II	Trading Procedure in Stock Market Meaning of DEMAT account- Purpose – Trading Pattern & Settlement Procedure (Buy and Sell) – Meaning of Depositories – Role - National Securities Depository Ltd. (NSDL), Central Depository Securities Ltd. (CDSL) – Meaning of Depository Participants, History and its role.	8
Unit III	Regulatory Body History of Securities and Exchange Board of India (SEBI), Objectives – Role of SEBI – Guidelines for Investors, Issuers, Intermediaries – Listing Procedure of the Companies – Development Functions of SEBI – National Institute of Securities Market (NISM).	6
Unit IV	Unit:4 Commodities Market History, Objectives, Functions of commodities Market, Organization and role of commodity Market, Governing Bodies in commodity Market, Types of Transactions in Commodity Market– Physical market, Futures market - Differences between Physical and Future Market.	6
Unit V	Unit: 5 Trading Clearing and Settlement of Options and Futures Futures and Options trading system- specification for stock and index eligibility for trading charges – Clearing entities and their role - clearing mechanism – Margining and settlement mechanism- Risk management - SPAN – Mechanics of SPAN - Overall portfolio margin requirements. Options: Introduction- Option terminology- Types - Options trading strategies - Types of participants in Options trading -Options pay off (Problems) - Index Options (Problems)	12

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	-	-	-
CO2	3	2	3	-	-	-
CO3	3	3	2	-	-	-
CO4	3	3	3	-	-	-
CO5	-	3	3	3	-	-

Action Based Component

- Workshop: DEMAT Account Opening and Trading Process
- Guest Speaker Session: Industry Expert on Stock Market Trading

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X	X			
5	IAT Exam	20						
6	CBT	15	X	X	X			
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

1. K. Venkataramana, Stock and Commodity Markets, SHBP.

Reference books

1. Bhole, L.M.(2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
2. Srivastava R.M; Management of Indian Financial Institutions
3. Pallavi Modi: Equity– The Next Investment Destination
4. Priswami– Indian Financial System.
5. Ghowria Khatoon– Stock &Commodity Markets, VBH

Readings & Case Analysis

- Case Study: Initial Public Offering (IPO) Process
- "Commodity Investing: Maximizing Returns through Fundamental Analysis" by Adam Dunsby and John Eckstein.
- "Options, Futures, and Other Derivatives" by Robert W. Kolb and James A. Overdahl.

Suggested Courses on Coursera

- <https://corporatefinanceinstitute.com/course/corporate-finance-fundamentals/>
<https://www.coursera.org/learn/wharton-finance>

SEMESTER/YEAR : III/II
COURSE CODE :
TITLE OF THE COURSE : **INTRODUCTION TO FINTECH**
L: T: P: C : **4:0:0:4**

Overview

This course provides an overview of financial technology (FinTech), examining how technological innovations are reshaping the landscape of finance. Students will explore various FinTech domains, including digital payments, block chain, peer-to-peer lending, robo-advisors, crowdfunding, and regulatory technology (RegTech). Through case studies, discussions, and hands-on activities, students will gain insights into the opportunities, challenges, and implications of FinTech for individuals, businesses, and society.

Course Objectives

The objectives of the course are to enable the student to:

- Understand the fundamentals of FinTech and its impact on traditional financial services.
- Analyse key FinTech trends, technologies, and business models.
- Evaluate the regulatory environment and ethical considerations in FinTech.
- Explore real-world applications of FinTech across different sectors.
- Develop critical thinking and problem-solving skills through case studies and projects.

Course Outcomes

- Demonstrate Understanding of FinTech Fundamentals.
- Analyze Various FinTech Domains.
- Examine Real-World Applications of FinTech.
- Develop Critical Thinking and Problem-Solving Skills.
- Explore Future Trends and Opportunities in FinTech.

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and class room exercises • Case analysis collaboratively with students' involvement
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding and business application of finance practices by way of:</p> <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	<p>Introduction to FinTech: Definition and scope of FinTech: Historical evolution and key milestones: FinTech ecosystems and stakeholders.</p> <p>Digital Payments: Overview of digital payment systems, Mobile wallets, contactless payments, and QR codes, Challenges and opportunities in digital payments</p>	9
Unit II	<p>Block chain and Cryptocurrencies: Introduction to block chain technology, Bitcoin, Ethereum, and other cryptocurrencies, Smart contracts and decentralized finance (DeFi)</p>	6
Unit III	<p>Peer-to-Peer Lending and Crowdfunding: Peer-to-peer lending platforms, Equity crowdfunding vs. rewards-based crowdfunding, Risks and benefits for lenders and borrowers</p> <p>InsurTech and RegTech: Innovations in insurance technology (InsurTech), Regulatory technology (RegTech) solutions, Compliance challenges and regulatory considerations</p>	10
Unit IV	<p>FinTech in Emerging Markets: Financial inclusion and access to finance, Mobile banking and microfinance, Case studies from emerging economies</p> <p>Ethical and Regulatory Issues: Data privacy and cybersecurity in FinTech, Regulatory challenges and compliance requirements, Ethical considerations in algorithmic decision-making</p>	9
Unit V	<p>Future Trends and Opportunities: Emerging trends in FinTech innovation, The future of banking, payments, and financial services, Opportunities and challenges for FinTech startups and incumbents.</p> <p>Case Studies: Analysis of real-world FinTech applications</p>	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	3	3	-	-	-
CO2	2	2	2	-	-	-
CO3	-	2	3	-	-	-
CO4	3	3	3	-	-	-
CO5	-	2	2	-	-	-

Action Based Component

- Implementation of FinTech in insurance sector.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X				
5	IAT Exam	20	X	X	X	X		
6	CBT	10	X	X	X	X	X	
7	Semester End Examination	40						

Recommended Resources

Text book:

1. "Fintech Innovation: From Robo-Advisors to Goal-Based Investing and Gamification" by Paolo Sironi, Wiley Publication, First edition, 2016.
2. Selected academic articles, industry reports, and case studies

Reference books

1. "The Fintech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries" edited by Susanne Chishti and Janos Barberis, Wiley Publication, First edition, 2016.

Readings & Case Analysis

1. Harvard business review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/fintech>
2. <https://www.coursera.org/specializations/wharton-fintech>

SEMESTER/YEAR : III/II

COURSE CODE :

TITLE OF THE COURSE: INTRODUCTION TO SUPPLY CHAIN MANAGEMENT

L: T: P: C : 4:0:0:4

Overview

This course provides an overview of the principles, concepts, and practices of supply chain management (SCM). It covers the fundamental components of SCM including sourcing, procurement, production, distribution, and logistics. Students will gain an understanding of how effective supply chain management contributes to organizational success and competitiveness in today's global business environment.

Course Objectives

The objectives of the course are to enable the student to:

- Understand the concept and importance of supply chain management.
- Identify the key components and processes involved in supply chain management.
- Analyze the role of supply chain management in achieving organizational goals and objectives.
- Explore various strategies and techniques for optimizing supply chain performance.
- Develop critical thinking and problem-solving skills in supply chain management contexts.

Course Outcomes

- **Understand** the Concept and Importance of Supply Chain Management
- **Identify** Key Components and Processes of Supply Chain Management
- **Analyze** the Role of Supply Chain Management in Organizational Success
- **Explore** Strategies and Techniques for Supply Chain Optimization
- **Examine** the future trends in supply chain management

Approach to Learning	<ul style="list-style-type: none">• Lectures• Discussions• Case Studies• Group Projects
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of finance practices by way of: <ul style="list-style-type: none">• Mini projects,• Submission of assignments• Group assignments• Written exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Supply Chain Management Definition and scope of supply chain management, Evolution and historical perspective of supply chain management, Importance of effective supply chain management in modern business. Supply Chain Components Suppliers and sourcing strategies, Procurement and purchasing processes, Manufacturing and production operations	9
Unit II	Distribution Channels Warehouse management, Transportation and logistics, Inventory management. Supply Chain Integration Information technology in supply chain management, Collaboration and coordination among supply chain partners, Strategies for enhancing supply chain visibility and transparency.	9
Unit III	Supply Chain Performance Measurement Key performance indicators (KPIs) in supply chain management, Metrics for assessing supply chain efficiency and effectiveness, Continuous improvement and benchmarking in supply chain operations. Supply Chain Risk Management Identifying and assessing supply chain risks, Strategies for mitigating supply chain disruptions, Resilience and flexibility in supply chain design.	8
Unit IV	Sustainability in Supply Chains Environmental and social responsibility in supply chain management, Sustainable sourcing and green procurement practices, Ethical considerations in global supply chains.	7
Unit V	Future Trends in Supply Chain Management Emerging technologies in supply chain management (e.g., block chain, IoT), Predictive analytics and artificial intelligence in supply chain optimization, Globalization and its impact on future supply chain practices.	7

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	1	-	-	-
CO2	2	3	2	-	-	-
CO3	-	3	2	-	-	-
CO4	1	1	3	-	-	-
CO5	-	2	2	-	-	-

Action Based Component

- Hands on experience on distribution channels in supply chain management.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X				
5	IAT Exam	20	X	X	X	X		
6	CBT	10	X	X	X	X	X	
7	Semester End Examination	40						

Recommended Resources

Text book:

1. "Introduction to Operations and Supply Chain Management" by Cecil C. Bozarth and Robert B. Handfield.

Reference books:

1. "Supply Chain Management: Strategy, Planning, and Operation" by Sunil Chopra and Peter Meindl
2. Harvard Business Review articles on supply chain management
3. Industry reports and case studies on supply chain best practices.

Readings & Case Analysis

2. Harvard business review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/intro-to-managing-healthcare-supply-chain-operations>
2. <https://www.coursera.org/specializations/supply-chain-management>
3. <https://www.coursera.org/learn/supply-chain-management>

SEMESTER/YEAR : III / II
COURSE CODE :
TITLE OF THE COURSE: MANAGERIAL ECONOMICS
L: T: P: C : 4: 0: 0: 4

Overview

The ability to make informed decisions is one of the key qualities that define a successful manager. This is true for managers in large multinationals, in small businesses, in non-profit organizations and in the government. Individuals and households also make decisions regularly. The ability to make the right decisions comes with a clear understanding of the various factors that impact their business and affairs.

Course Objectives

The present course explains the basic principles of economics and support to make informed decisions.

1. To recognize and apply fundamental concepts of Economics in decision-making processes.
2. To relate the concepts of demand and supply to market dynamics and consumer behavior.
3. To analyze the production function for business optimization.
4. To understand market structures and the application of game theory for competitive strategies.
5. To understand the concept of National Income and their implications on the economy.

Course Outcomes

- To recognize the knowledge on concepts and principles of Managerial Economics
- To describe and relate to the market the concepts of Demand and Supply
- To identify and recognize the Production Function concept and Cost Analysis
- To recognize the knowledge on Market structures and Game theory.
- To describe National Income concept and types of Business Cycles.

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and class room exercises • Statistical Analysis
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of econometrics models by way of: <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Nature & Scope of Managerial Economics: Managerial Economics - Introduction, Meaning, nature and scope. Fundamental Economics Concepts: Opportunity Cost, Discounting principle, Time perspective, Incremental reasoning, Equi-Marginal concept, Marginal concept in economics. Economies of information: Risk, uncertainty, Theory of firm.	6

1	Class Participation and Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X				
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Yogesh Maheswari, Managerial Economics, PHL Learning, New Delhi, 2005

Reference books

1. Mark Hirschey, “Managerial Economics – An Integrative Approach”, 2008, 1st Ed. Cengage Learning.
2. Craig H. Peterson, W. Cris Lewis & Sudhir K. Jain, Managerial Economics, 2008, 4th Ed., Pearson Education
3. D. N. Dwivedi, “Managerial Economics”, 2009, 7th Ed Vikas Publishing House Pvt. Ltd
4. Dominik Salvatore, “Managerial Economics”, 2008, 6th Ed. Oxford University Press.

Problem Analysis

Problem set assignments on demand and supply functions, production and cost function.

Suggested Courses on NPTEL

1. Managerial Economics (<https://archive.nptel.ac.in/courses/110/101/110101149/>)

SEMESTER/YEAR : III/II
COURSE CODE :
TITLE OF THE COURSE : INDIAN ETHOS AND LEADERSHIP
L: T: P: C : 2:0:0:2

Overview

This course introduces Indian Ethos and leadership as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics through leadership in organizations. This course is an important contribution to increasing standards of business as the students are future executives of organizations.

Course Objectives

The objectives of the course are to enable the student to:

- To familiarize the graduates with knowledge on the concepts of ethics, types, importance of various approaches.
- To explain the graduates about Indian perspectives of ethics.
- To familiarize the graduates on the nature of leadership, the concept of ethical leadership behaviours.
- To explain the graduates knowledge towards the Leadership, Inclusive & Diversity in different cultures.
- To learn about the various concepts of examining and appreciating contemporary trends in leadership.

Course Outcomes

At the end of this course, students are able to:

- **Define** the basic concepts in ethics, types, the need & importance of various approaches with reference to best practices.
- **Describe** the role and importance of Indian scenario towards ethics and its role.
- **Demonstrate** the nature of leadership, the concept of ethical leadership behaviors and using inclusion& diversity concepts.
- **Examine** the various concepts of examining and appreciating contemporary trends in leadership.

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and class room exercises • HBR case and article analysis with students'
Assessment Strategy	Participants will be assessed on both conceptual understanding by way of: <ul style="list-style-type: none"> • Mini projects • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction: Ethics v/s Ethos, Theories of Ethics, Absolutism versus Relativism Teleological approach, the Deontological approach, Kohlberg's six stages of moral development, Ethical Principles in Business.	04 Hours
Unit II	Indian Ethos: Values and Ethics - A Holistic Management System- Management in Indian Perspective.	04 Hours
Unit III	Strategic Leadership in Organization: Definition, The nature of Leadership, Manager vs Leaders, Traits of good leaders and followers, Effective leadership behaviors, Leadership training programs, Ethical leadership.	04 Hours
Unit IV	Leadership, Inclusive & Diversity: Gender and leadership, leadership in different cultures, managing diversity- Women Leadership.	04 Hours
Unit V	Trends in Leadership: Blue Ocean Leadership- Wellbeing focused leadership- AI-Powered Leadership- Emotionally-Intelligent Leadership.	04 Hours

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	3
CO2		3	-	-	3	-
CO3	3	-	-	3	-	-
CO4	-	-	-	-	3	3
CO5	-	-	3	-	3	-

Action Based Component

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X		X	X	X	
2	Assignment 1	5	X	X				
3	IAT Exam	10	X	X				

4	CBT	10	X	X	X	X		
5	Semester End Examination	20	X	X	X	X	X	

Recommended Resources

Textbooks:

1. Indian Ethos and Values: For Leadership Excellence, Nagarajan, K., New Age International Publisher, 1st Edition.

Reference books

1. Indian Ethos and Leadership, Bhavani M.R., Dr. Sindhu A. N, Nikitha Alur, 2nd edition.
2. Indian Ethos in Management, Tushar Agarwal & Nidhi Chandorkar, Himalaya Publications Ltd, 2nd edition.

Readings & Case Analysis

1. Faculty can curate based on the text books recommended or refer Harvard Business Case repositories.

Suggested Courses on Coursera

SEMESTER/YEAR: III / II

COURSE CODE:

TITLE OF THE COURSE:

YOGA

COURSE SIZE AND INSTRUCTION METHOD

Credits	L	T	P	Hours/Week
2	1	0	2	2

COURSE AIM & SUMMARY:

The course Yoga prepares the students physically and mentally for the integration of their physical, mental and spiritual faculties so that the students can become healthier, saner and more integrated members of the society and of the nation.

COURSE OBJECTIVES:

- To enable the student to have good health.
- To practice mental hygiene.
- To possess emotional stability.
- To integrate moral values.
- To attain higher level of consciousness.

COURSE OUTCOMES: Upon successful completion of this course, a student will be able to

- To have good health.
- To practice mental hygiene.
- To possess emotional stability.
- To integrate moral values.
- To attain higher level of consciousness.

COURSE CONTENT

UNIT I: Introduction to Yoga

Yoga: definition, Ashtanga Yogapathanjali, types of yoga, Ashtanga Yoga, Yoga education at colleges.

UNIT II: Uccharana – Yoga Mantras

UNIT III: Yama- Niyama, Guidelines for Yoga practice

UNIT IV: Surya Namaskar

UNIT V: Asanas

Standing, Sitting, Prone, Supain. (Reference Protocol Book)

UNIT: VI Relaxation Techniques

Instant Relaxation technique (IRT), Quick Relaxation technique(QRT), Deep Relation Technique

(DRT), (Yoganidra)

UNIT: VII Pranayama & Yoga Mudras

UNIT- VIII Pratyahara Techniques, Dharana Techniques, Dyana, Sammadhi.

UNIT IX: Yoga for awareness, Concentration & eyesight

Improvement – Krida Yoga, Eye exercises- Cleansing, Preparatory & Trataka Techniques.

UNIT: X Guidelines for students.

REFERENCE BOOKS:

- Yoga: The Spirit and Practice of Moving into Stillness by Erich Schiffmann.
- Light on Yoga: The Bible of Modern Yoga.

Assessment of COs

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

SEMESTER/YEAR : IV/II
COURSE CODE :
TITLE OF THE COURSE : **COST AND MANAGEMENT ACCOUNTING**
L: T: P: C. : **4:0:0:4**

Overview

The concepts in Cost and Management Accounting, including strategic cost management, costing systems, and decision-making tools. Topics include activity-based costing, variance analysis, and performance measurement. It emphasizes the strategic role of cost information in decision-making and competitive advantage.

Course Objectives

The objectives of the course are to enable the student to:

- 1.To Familiarize students with various types of costs (fixed, variable, direct, indirect) and cost behavior.
2. To Develop skills in preparing budgets, forecasting, and planning to align with organizational goals.
- 3.To Introduce methods for measuring and evaluating performance using financial and non-financial indicators.
- 4.To Integrate cost management with strategic planning to improve competitiveness and value creation.
- 5.To Emphasize the importance of ethical behavior and professional standards in cost and management accounting practices.

Course

Outcomes

At the end of this course, students are able to:

1. Gain hands-on experience in applying various costing methods to real-world business scenarios.
2. Learn how to prepare, manage, and analyze budgets, providing a solid foundation for financial planning and control.
3. Develop the ability to measure and assess organizational performance using both financial and non-financial metrics.
4. Understand and implement cost control measures to enhance efficiency and reduce waste within an organization.
5. Understand how to align cost management practices with broader business strategies to support long-term organizational success.

<p>Approach to Learning</p>	<ul style="list-style-type: none"> ● Lectures: Providing theoretical foundations and conceptual understanding of accounting principles, standards, and practices applicable to corporations. ● Case Studies: Analyzing real-world corporate financial scenarios to apply theoretical knowledge, develop problem-solving skills, and understand the complexities of accounting in practical contexts. ● Hands-on Exercises: Engaging in practical exercises, such as preparing financial statements, journal entries, and conducting financial analysis using accounting software or spreadsheets. ● Group Discussions: Facilitating discussions to exchange ideas, share experiences, and collaborate on solving accounting problems, enhancing critical thinking and communication skills. ● Assignments and Assessments
<p>Assessment Strategy</p>	<p>Participants will be assessed on both conceptual understanding and business application of Finance practices by way of:</p> <ul style="list-style-type: none"> ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	<p>UNIT 1: Introduction to Cost Accounting</p> <p>Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Designing and Installing a</p>	7

	Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet.	
Unit II	<p>UNIT 2: Material Cost Control</p> <p>Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control –Levels settings– EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO (Simple problems on FIFO and LIFO)</p>	8
Unit III	<p>UNIT 3: Labour Cost Control</p> <p>Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan & Rowan Plan) – (Problems),</p>	9
Unit IV	<p>UNIT 4:Ratio Analysis</p> <p>Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations – Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.</p>	8
Unit V	<p>UNIT 5:Budgetary Control</p> <p>Meaning and Definition of Budget and</p>	8

	Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget- Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.	
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CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	-	1	3	-	-	-
CO2	-	2	2	-	-	-
CO3	2	3	2	-	-	-
CO4	1	-	3	-	-	-
CO5	1	-	3	3	-	-

Action Based Component

- Class Participation
- Group / Team work
- Mini projects
- Role Play Analysis

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

1. Alnoor Bhimani, Srikant Datar, Charles Horngren, Madhav Rajan, (2019) Management and Cost Accounting, Pearson. (7th Edition)
2. A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young, Management Accounting: Information for Decision-Making and Strategy Execution" Pearson

Reference books:

1. Adolph Matz, Milton F. Usry "Planning and Control" ,South-Western College Pub
Edition: Latest Edition
2. Shank Govindarajan "Strategic Cost Management: The New Tool for Competitive

Readings & Case Analysis

Harvard Case Studies

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/uva-darden-managerial-accounting>

SEMESTER/YEAR : IV/II
COURSE CODE :
TITLE OF THE COURSE: PRINCIPLES AND PRACTICES OF AUDITING
L: T: P: C : 4-0-0-4

Overview

Auditing typically refers to financial statement audits or an objective examination and evaluation of a company's financial statements – usually performed by an external third party. Audits can be performed by internal parties and a government entity, such as the Internal Revenue Service (IRS). This helps us understand the complexities of auditing in various industries and situations.

Course Objectives

The objectives of the course are to enable the student to:

1. To make the students to understand the concept of present day Auditing Practices.
2. To enable the students to gain knowledge of various techniques of Auditing.
3. To Understanding the Role and Importance of Auditing.
4. To know the Auditing Standards and Regulations.
5. To understanding Professional Ethics and Independence.

Course Outcomes

At the end of this course, students are able to:

1. Students will demonstrate a solid understanding of the fundamental principles, concepts, and objectives of auditing.
2. Students will be familiar with relevant auditing standards and regulations.
3. Students will be able to apply audit procedures effectively to gather sufficient, appropriate audit evidence.
4. Students will be able to communicate audit findings, conclusions, and recommendations effectively.
5. Students will be prepared to pursue professional certifications in auditing.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Case Analysis collaboratively with students involvement
Assessment Strategy	<ul style="list-style-type: none"> ● Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: ● Mini projects ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	INTRODUCTION TO AUDITING -Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program. Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit.	09 Hrs
Unit II	INTERNAL CONTROL Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.	09 Hrs
Unit III	VOUCHING Meaning - Definition – Importance – Routine Checking and Vouching, Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.	08 Hrs
Unit IV	VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES -Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.	08 Hrs
Unit V	AUDIT OF LIMITED COMPANIES AND OTHERS - Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies.	06 Hrs

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	2	-	-	-
CO3	3	2	3	-	-	-
CO4	3	3	3	-	-	-
CO5	3	2	2	-	-	-

Action Based Component

- Research Based Mini projects
- Visit to Audit Firm or CA Firm

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT Exam	20	X	X				
6	CBT	10	X	X	X	X		
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

1. Dinkar Pagare - Principles and Practice of Auditing, Sultan Chand & Sons

Reference books:

1. P N Reddy & Appannaiah, Auditing, Himalaya Publishing House
2. R.G Sexena - Principles and Practice of Auditing, Himalaya Publishing House

Readings & Case Analysis

1. Harvard Business Review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/auditing-part1-conceptual-foundations>
2. <https://www.coursera.org/learn/information-systems-audit>

SEMESTER/YEAR :
COURSE CODE :
TITLE OF THE COURSE: FUNDAMENTALS OF BLOCK CHAIN AND CRYPTO CURRENCY
L: T: P: C : **4:0:0:4**

Overview

This course provides an introduction to the fundamental concepts of blockchain technology and cryptocurrency. Students will learn about the underlying principles of blockchain, its applications beyond cryptocurrency, the mechanics of cryptocurrencies such as Bitcoin and Ethereum, and the regulatory and security aspects of blockchain and cryptocurrency.

Course Objectives

1. To understand the basic concepts and principles of blockchain technology.
2. To explore the mechanics of popular cryptocurrencies such as Bitcoin and Ethereum.
3. To examine the applications of blockchain beyond cryptocurrency.
4. To analyze the regulatory and security challenges of blockchain and cryptocurrency.
5. To evaluate the potential impact of blockchain and cryptocurrency on various industries.

Course Outcomes

1. Explain the basic concepts and principles of blockchain technology.
2. Describe the mechanics of popular cryptocurrencies, including mining and transactions.
3. Identify and analyze real-world applications of blockchain technology.
4. Evaluate the regulatory and security challenges of blockchain and cryptocurrency.
5. Discuss the potential impact of blockchain and cryptocurrency on industries such as finance, healthcare, and supply chain.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Case Analysis
Assessment Strategy	<p>Students will be assessed on conceptual understanding and practical application in corporate world through</p> <ul style="list-style-type: none"> ● Submission of assignments ● CBT ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Blockchain Technology Definition and basic concepts, Decentralization and consensus mechanisms, Types of blockchains: public, private, and hybrid, Blockchain architecture: blocks, chains, and nodes.	8
Unit II	Cryptocurrencies Introduction to cryptocurrencies, Mechanics of Bitcoin: mining, transactions, and wallets, Introduction to Ethereum and smart contracts, Other cryptocurrencies and altcoins.	8
Unit III	Applications of Blockchain Blockchain beyond cryptocurrency: use cases and applications, Blockchain in finance: digital payments, remittances, and smart contracts, Blockchain in supply chain management, Blockchain in healthcare: electronic health records and drug traceability.	8
Unit IV	Regulatory and Security Challenges Regulatory landscape: global perspectives on blockchain and cryptocurrency regulation, Security challenges in blockchain and cryptocurrency, Privacy and data protection issues, Risks and vulnerabilities in blockchain networks.	8
Unit V	Future Trends and Industry Impact Emerging trends in blockchain technology, Impact of blockchain and cryptocurrency on industries such as finance, healthcare, and supply chain, Challenges and opportunities for blockchain adoption, Future outlook for blockchain and cryptocurrency.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2		2		2	
CO2	1				2	3
CO3	2	2	1		1	1
CO4	3	2			3	2
CO5	1	2	2		2	

Action Based Component

Students should work in teams to develop a blockchain project that addresses a specific issue or improves a process using blockchain technology. The project could focus on supply chain management, healthcare records, digital identity, or any other relevant application. Students should be required to document their project design, development process, and outcomes.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X	X			
5	IAT Exam	20	X	X	X			
6	CBT	10	X	X	X	X	X	
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

- "Mastering Blockchain: Unlocking the Power of Cryptocurrencies, Smart Contracts, and Decentralized Applications" by Imran Bashir.

Reference books:

- "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher.
- "The Age of Cryptocurrency: How Bitcoin and Digital Money are Challenging the Global Economic Order" by Paul Vigna and Michael J. Casey.

Readings & Case Analysis

Readings:

- "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher.
- "Mastering Bitcoin: Unlocking Digital Cryptocurrencies" by Andreas M. Antonopoulos.

Cased Analysis:

- "Regulatory Challenges in Implementing Blockchain in Healthcare"
- "Cryptocurrency Fraud: Lessons from Ponzi Schemes and Scams"

Suggested Courses on Coursera

- "Bitcoin and Cryptocurrency Technologies" by Princeton University.
- "Blockchain Basics" by University at Buffalo, The State University of New York.

SEMESTER/YEAR :IV/II
COURSE CODE :
TITLE OF THE COURSE: INVENTORY MANAGEMENT AND MATERIAL REQUIREMENT PLANNING
L: T: P: C : 4:0:0:4

Overview

This course provides an in-depth understanding of inventory management and material requirement planning (MRP) concepts, techniques, and applications. It aims to equip students with the skills necessary to manage inventory efficiently and to design and implement effective MRP systems in manufacturing and service organizations.

Course Objectives

The objectives of the course are to enable the student to:

- Understand the fundamental principles of inventory management.
- Apply various inventory control techniques.
- Analyze and optimize inventory levels.
- Understand the concepts and methods of material requirement planning.
- Develop and implement MRP systems.
- Integrate inventory management with other functions of the supply chain.

Course Outcomes

- **Understand** Inventory Fundamental and Analyze Inventory Costs and Metrics.
- **Apply** Inventory Control Techniques and develop Advanced Inventory Models
- **Evaluate** Inventory Management in Various Industries
- **Understand** Material Requirement Planning (MRP) Concepts
- **Apply** Just-In-Time (JIT) and Lean Manufacturing Techniques
- **Integrate** Inventory Management with Supply Chain Operations

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Discussions • Case Studies • Group Projects
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding and business application of finance practices by way of:</p> <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Inventory Management Introduction, Importance of Inventory Management, Types of Inventory, Inventory Management Objectives. Inventory Costs and Performance Measures	7

	Holding Costs, Ordering Costs, Stock out Costs, Inventory Turnover Ratio, Service Level Metrics.	
Unit II	Inventory Control Systems Continuous Review (Q) System, Periodic Review (P) System, ABC Analysis, Economic Order Quantity (EOQ) Model. Advanced Inventory Models Reorder Point (ROP) Models, Safety Stock Calculation, Single Period Inventory Model, Multi-Period Inventory Models.	8
Unit III	Demand Forecasting Techniques Qualitative and Quantitative Forecasting, Time Series Analysis, Moving Averages, Exponential Smoothing. Inventory Management in Different Industries Manufacturing Industry, Retail Industry, Service Industry, Case Studies.	7
Unit IV	Introduction to Material Requirement Planning (MRP) MRP Concepts, Objectives and Benefits, MRP vs. ERP, Components of MRP System. MRP Inputs and Outputs Master Production Schedule (MPS), Bill of Materials (BOM), Inventory Status Records, MRP Output Reports. Just-In-Time (JIT) and Lean Manufacturing JIT Concepts and Principles, JIT vs. MRP, Lean Manufacturing Principles, Kanban Systems.	9
Unit V	Integrating Inventory Management with Supply Chain: Supply Chain Coordination, Vendor Managed Inventory (VMI), Collaborative Planning, Forecasting, and Replenishment (CPFR), Case Studies. Contemporary Issues in Inventory Management and MRP: Global Supply Chain Challenges, Technological Advancements, Sustainable Inventory Management, Future Trends.	9

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	1	-	-	-
CO2	2	3	2	-	-	-
CO3	-	3	2	-	-	-
CO4	1	1	3	-	-	-
CO5	-	2	2	-	-	-

Action Based Component

- Practical exposure on JIT technique in industry.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X				
5	IAT Exam	20	X	X	X	X		
6	CBT	10	X	X	X	X	X	
7	Semester End Examination	40						

Recommended Resources

Text book:

1. **"Inventory Management and Production Planning and Scheduling"** by Edward A. Silver, David F. Pyke, and Rein Peterson.
2. "Manufacturing Planning and Control for Supply Chain Management" by F. Robert Jacobs, William L. Berry, D. Clay Why bark, and Thomas E. Vollmann.

Reference books:

1. "Principles of Inventory and Materials Management" by Richard J. Tersine.
2. APICS Certified in Production and Inventory Management (CPIM) Learning System.

Readings & Case Analysis

Harvard business review

Suggested Courses on Coursera

<https://www.coursera.org/learn/effective-inventory-management-and-optimization>

<https://www.coursera.org/learn/inventory-management>

SEMESTER/YEAR : IV/ III
COURSE CODE :
TITLE OF THE COURSE : **OPERATIONS RESEARCH**
L: T: P: C : 4:0:0:4

Overview

Operational Research (OR)/ Statistics for Business is a discipline to aid decision making and improving efficiency of the system by applying advanced analytical methods. As a formal discipline it originated in the efforts of military planners during World War II. The tools of Operational Research are not from any one discipline; rather Mathematics, Statistics, Information Technology, Economics, Engineering, etc. have contributed to this discipline of knowledge. Today, it has become a professional discipline that deals with the application of scientific methods for decision-making, and especially to the allocation of scarce resources. The courses in Operational Research offer a unique blend of traditional coursework, practical skills, and real-world problem-solving experience designed to position students for success in today's competitive world.

Course Objectives

The objectives of the course are to enable the student to:

- **Understand** the basic concepts and scope of operations research and its interdisciplinary nature involving mathematics, statistics, economics, engineering, and psychology.
- **Apply** linear programming techniques to formulate and solve optimization problems in various business and industrial scenarios.
- **Analyze** different types of assignment and transportation problems to determine the most efficient allocation of resources.
- **Evaluate** complex project networks using PERT (Program Evaluation and Review Technique) and CPM (Critical Path Method) to optimize project scheduling and management.
- **Create** models and solutions for real-world decision-making problems using operations research techniques, demonstrating integration of interdisciplinary knowledge and methodologies.

Course Outcomes

Students will be able to

- Explain the fundamental concepts and the interdisciplinary nature of operations research, incorporating mathematics, statistics, economics, engineering, and psychology.
- Apply linear programming techniques to formulate and solve real-world optimization problems in various business and industrial contexts.
- analyze different types of assignment and transportation problems to determine the most efficient allocation of resources, identifying key variables and constraints.
- evaluate complex project networks using PERT (Program Evaluation and Review Technique) and CPM (Critical Path Method), assessing their effectiveness in optimizing project scheduling and management.

- Create and develop models and solutions for real-world decision-making problems using various operations research techniques, demonstrating the integration of interdisciplinary knowledge and methodologies to devise innovative solutions.

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Problem Solving • Active student participation and use of the software • Real time Case Study Analysis.
Assessment Strategy	<p>Participants will be assessed on the understanding and problem-solving ability:</p> <ul style="list-style-type: none"> • Regular problem-solving activity • Submission of assignments • Effective utilization of the software through various real-time cases. • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	<p><u>Introduction to Operation Research:</u> Operation Research: Evolution of OR, Definitions of OR, Scope of OR, Applications of OR, Phases in OR study. Characteristics and limitations of OR, modelling in OR. Linear Programming Problem: History, Meaning and Definition of LPP, Characteristics or Basic assumptions of linear programming. Advantages & Limitations of LPP. Application areas of LPP, Formulation of Linear Programming Problem.</p>	6
Unit II	<p><u>Linear Programming Problem:</u> Methods of solving LPP: Solving LPP graphical method, Solving LPP by Simplex method, Duality problems in Simplex.</p>	10
Unit III	<p><u>Transportation Problem:</u> Meaning, Steps in formulation of Transportation problem, Basic feasible solution using Northwest Corner Rule method, Matrix Minima method, Vogel's approximation method. Unbalanced transportation problem. MODI method for finding Optimum solution for Transportation.</p>	8
Unit IV	<p><u>Assignment Problem:</u> Meaning, Assumptions made in assignment problem, Steps in formulation of Assignment problem, Hungarian method, Maximization problems, Restricted Assignment problem.</p>	6
Unit V	<p><u>Network Analysis:</u> Phases of Project Management, Network Components, Project Evaluation and Review Technique (PERT), Critical Path</p>	10

	Method(CPM) – drawing the network activity times, event times, critical path, total and free slack-cost time trade off and Crashing.	
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CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	1	-	5	4	3	5
CO2	2	-	4	1	2	4
CO3	-	1	2	-	1	-
CO4	4	2	1	2	4	2
CO5	3	4	-	3	-	1

Action Based Component

- Simplex can be solved using Excel

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X	X			
4	Assignment 2	10			X	X	X	
5	IAT Exam	20	X	X	X			
6	CBT	10	X	X	X	X		
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

1. Operations Research - Hamdy A. Taha, Pearsons Publication,2017

Reference books

- 1 Srivastava V. K etal Quantitative Techniques for Managerial Decision Making. Wiley Eastern Ltd, 2011
- 2 Richard, I Levin and Charles A. Kirkpatrick - Quantitative Approaches to Management, 2nd

edition, 2018, McGraw Hill, Kogakusha Ltd

3. Budnik. Frank S Dennis Mcleavey, Richard Mojena - Principles of Operation Research – subsequent edition, 1988, AIT BS New Delhi.

4. Sharma JK - Operation Research- theory and applications-Mc Millan, 2012, New Delhi

5. Kalavathy S Operation Research – 2020, Vikas Pub Co

6. Naray J K. Operation Research, theory and applications – 2008, Mc Millan, New Dehi.

7. Taha Hamdy, Operations Research, 2017, Prentice Hall of India

8. Tulasian. Quantitative Techniques, 2002, Pearson Ed.

9. Vohr.N.D. Quantitative Techniques in Management, 5th edition, 2017, TMH.

10. Stevenson W.D, Introduction to Management Science, 2006, TMH.

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/operations-research-modeling>
2. <https://www.coursera.org/specializations/business-statistics-analysis>
3. <https://www.coursera.org/learn/business-statistics-analysis-capstone>

SEMESTER/YEAR :IV/II
COURSE CODE :
TITLE OF THE COURSE : **GENERAL PSYCHOLOGY**
L: T: P: C : **3:0:0:3**

Overview

General Psychology is an introductory course that provides an overview of the scientific study of behavior and mental processes. Students will explore key topics in psychology, including biological bases of behavior, perception, learning, memory, motivation, emotion, development, personality, social psychology, and psychological disorders. Through lectures, readings, discussions, and interactive activities, students will gain an understanding of the principles, theories, and methodologies used in psychological research and their applications to everyday life.

Course Objectives

The objectives of the course are to enable the student to:

- Understand the fundamental concepts and theories of psychology.
- Describe the biological bases of behavior, including genetics, the brain, and the nervous system.
- Explore cognitive processes such as perception, learning, memory, and thinking.
- Examine the role of motivation, emotion, and consciousness in human behavior.
- Investigate human development across the lifespan, including physical, cognitive, and socioemotional development.

Course Outcomes

- Understanding of Psychological Concepts
- Critical Thinking Skills
- Application of Psychological Principles
- Self-awareness and Personal Growth
- Cultural Competence and Diversity Awareness

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Discussions • Case Studies • Group Projects
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding and business application of finance practices by way of:</p> <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Psychology Overview of psychology, Historical perspectives and Research methods in psychology Biological Bases of Behavior Nervous system and brain structure, Neurons and neurotransmitters, Brain plasticity and neuroplasticity.	9
Unit II	Sensation and Perception Sensory processes, Vision, hearing, taste, smell, touch, Gestalt principles Learning and Memory Classical and operant conditioning, Cognitive processes, Memory systems and strategies	10
Unit III	Developmental Psychology Prenatal development and infancy, Childhood, adolescence, and adulthood, Aging and cognitive changes. Personality Theories Psychodynamic, humanistic, trait, and social-cognitive theories, Assessment of personality	9
Unit IV	Social Psychology Social cognition, Social influence and persuasion, Group dynamics and interpersonal relationships	6
Unit V	Abnormal Psychology Psychological disorders and classifications, Causes and treatments of psychological disorders, Mental health stigma and advocacy	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1	-	-	-
CO2	2	3	2	-	-	-
CO3	-	3	3	-	-	-
CO4	3	2	2	-	-	-
CO5	-	2	1	-	-	-

Action Based Component

- Practical exposure on treatment of psychological disorder at a hospital.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X				
5	IAT Exam	20	X	X	X	X		
6	CBT	10	X	X	X	X	X	
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Text book:

1. "Psychology: Themes and Variations" by Wayne Weiten.
2. "Psychology" by Sandra K. Ciccarelli and J. Noland White
3. "Psychology: From Inquiry to Understanding" by Scott O. Lilienfeld, Steven J. Lynn, Laura L. Namy, and Nancy J. Woolf

Reference books

1. "APA Dictionary of Psychology"
2. "Handbook of Psychology" (Volumes 1-12) edited by Irving B. Weiner
3. "The Corsini Encyclopedia of Psychology and Behavioral Science" edited by W. Edward Craighead and Charles B. Nemeroff

Readings & Case Analysis

3. Harvard business review

Suggested Courses on Coursera

1. <https://www.coursera.org/degrees/bachelor-arts-psychology-umassg>
2. <https://www.coursera.org/specializations/public-health-epidemiology>

SEMESTER/YEAR : V /III
 COURSE CODE :
 TITLE OF THE COURSE: DIRECT TAXATION
 L: T: P: C : 4: 0:0: 4

Overview

This course provides a comprehensive understanding of the principles and practices of direct taxation as per the provisions of the Income Tax Act, 1961. It covers various aspects including residential status determination, computation of taxable income under different heads, allowances, perquisites, deductions, and tax compliance procedures. Practical examples and case studies are utilized to facilitate better comprehension of the concepts.

Course Objectives

The objective of the course is to aid the student with the knowledge necessary to:

- Comprehend the provisions of the Income Tax Act, 1961 with regards to the concept of Income, assessee, person, residential status, and incidence of tax.
- Understand the provisions and procedures relating to the computation of income from salary
- Evaluate the process to compute the Income from House property.
- Examine the admissible and inadmissible items in determining profit and gains from business or profession
- Analyze provisions for computing capital gains, income from other sources.

Course Outcomes

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

- Exemplify the concepts of Assessment year, previous year, Income, assessee, and person, and determine the Residential status and incidence of tax.
- Compute the taxable income from salary.
- Compute the taxable income under the House property.
- Analyze the taxable profits and gains from Business or Profession.
- Appraise capital gains, Income from other sources and procedure for setting of losses.

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and classroom exercises • Case Analysis collaboratively with student’s involvement
Assessment Strategy	<p>Students will be assessed on both conceptual understanding and application of Income tax practices by way of:</p> <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Direct Tax, Residential Status & Exempted Income Introduction to Direct Tax, Direct tax v/s indirect tax, definitions under IT Act 1961 - Assessment year, Previous year and exemption to the general rule of previous year, Person, Assessee, Income, Heads of Income, Gross total income, Taxable income, Tax Rates (Old and New Regimes), Permanent Account Number (PAN). Residential status – determination of residential status for an Individual, problems on Incidence of tax, Income exempt from tax.	6
Unit II	Income under the Head Salary Income from Salary – definition, basis of charge, Allowances – fully taxable, partly taxable and fully exempted allowances, Perquisites and their Valuations – Rent free accommodation, Motor car facility, Retirement benefits – Death-cum- retirement Gratuity, Pension, Commuted and uncommuted Pension. Provident Fund and types, Deductions U/S 16, Computation of Taxable Salary income.	12
Unit III	Income from House Property Income from House property – basis of charge, annual value determination, Deductions U/S 24 from Net Annual Value, computation of income from let out house property and self-occupied property.	8

1	Class Participation	5						
2	Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10					X	
5	Internal Assessment Test	20	X	X				
6	CBT	10	X	X	X	X		
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

- Income Tax 7 Lectures: Assessment Year 2023-24, by Rg Saha, Usha Devi N, Bg Bhaskara(Author),Vision Book House (Publisher).
- Concept Building Approach to Income Tax Law and Practice Assessment Year 2022-23, 4th Edition ISBN: 9789355730992

Reference books

1. Taxmann's Direct Taxes Law & Practice -With special reference to Tax Planning (As amended by Finance Act 2022) by Dr. Kapil Singhania, Dr. Vinod K Singhania, 68th Edition, published April 2023.
2. Taxmann's Students' Guide to Income Tax-University Edition- Nov 2022 by Dr. Vinod K. Singhania, Dr. Monica Singhania

Readings & Case Analysis

- Harvard Business Review Cases

Suggested Courses on Swayam

<https://swayam.gov.in/explorer?searchText=direct+tax>

SEMESTER/YEAR : V/III
COURSE CODE :
TITLE OF THE COURSE : FINTECH REGULATIONS AND SECURITY
L: T: P: C : 4:0:0:4

Overview

This course provides an in-depth analysis of the regulatory environment surrounding financial technologies (FinTech). Students will explore key regulatory frameworks, compliance challenges, and the impact of regulations on FinTech innovation. The course will also cover security measures taken to make it secure.

Course Objectives

1. Define and contextualize the regulatory environment governing FinTech.
2. Analyze the symbiotic relationship between regulations and FinTech innovation.
3. Explore the regulatory challenges and compliance strategies in FinTech.
4. Investigate cutting-edge technologies driving FinTech evolution.
5. Gain a comprehensive understanding of the principles, challenges, and technologies involved in securing fintech applications within commerce.

Course Outcomes

1. Define and explain key regulatory concepts in the context of FinTech.
2. Analyze the impact of regulations on the trajectory of FinTech innovations.
3. Develop strategies for navigating regulatory challenges and ensuring compliance.
4. Identify and assess the implications of emerging technologies in the FinTech sector.
5. Identify and evaluate security threats and vulnerabilities in fintech applications used in commerce.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Case Analysis
Assessment Strategy	<p>Students will be assessed on conceptual understanding and practical application in corporate world through</p> <ul style="list-style-type: none"> ● Submission of assignments ● CBT ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to FinTech Regulations Definition and meaning of FinTech regulations, Key regulatory bodies and frameworks, Compliance challenges and opportunities, Regulatory approaches to innovation, Impact of regulations on market competition	8
Unit II	Regulatory Impact on FinTech Innovation Regulatory sandbox programs and their significance, Balancing innovation with regulatory compliance, Regulatory implications of open banking, Regulatory challenges in cross-border FinTech services, Impact of regulations on FinTech investment and funding.	8
Unit III	Compliance Strategies in FinTech Anti-money laundering (AML) regulations, Know Your Customer (KYC) requirements, Consumer protection regulations, Data privacy and cybersecurity regulations, Regulatory challenges in digital payments, Compliance strategies for decentralized finance (DeFi) platforms.	8
Unit IV	Emerging Technologies in FinTech Blockchain and distributed ledger technology, Artificial intelligence and machine learning applications, RegTech solutions for compliance automation, Quantum computing implications for FinTech, Tokenization of assets and its impact on financial markets, Use of chatbots and virtual assistants in financial services.	8
Unit V	Fundamentals of Fintech Security Introduction to Fintech Security: Challenges and Importance, Basic Principles of Cybersecurity in Fintech, Regulatory Frameworks and Compliance Requirements (e.g., GDPR, PCI DSS), Data Protection and Privacy in Fintech Applications, Security Measures for Financial Transactions, Emerging Technologies and their Security Implications (e.g., AI, Blockchain)	8

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	2				1
CO2	1	2	3		2	2
CO3	3	1	2		1	2
CO4	1	2	2		2	2
CO5	1		1		2	

Action Based Component

Case Study Analysis: Students should select a case study from a provided list or choose one related to a specific FinTech sector or regulatory issue. They should analyze the case study, identifying key regulatory challenges, compliance strategies, and the impact of regulations on the FinTech company's operations.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X	X			
5	IAT Exam	20	X	X	X			
6	CBT	10	X	X	X	X	X	
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

- "FinTech Regulation: A Guide to Navigating the Regulatory Landscape in the Digital Age" by Thomas Grant

Reference books:

- "RegTech and SupTech in Financial Markets: Regulatory Responses to FinTech" by Barbara Casu and Alessandro Roselli.
- "Regulating Blockchain: Technological Innovation and the Regulatory Environment" by Philipp Hacker and Ioannis Lianos.

Readings & Case Analysis

Readings:

- "Regulating FinTech: Challenges and Opportunities" by Douglas W. Arner, Janos Barberis, and Ross P. Buckley

- "The RegTech Book: The Legal and Regulatory Aspects of RegTech" by Janos Barberis and Douglas W. Arner.

Case Analysis:

- "Data Privacy and Cybersecurity Compliance for a Digital Payments Company"
- "Regulatory Sandbox Participation: Lessons Learned from a FinTech Startup"

Suggested Courses on Coursera

- "Financial Technology (FinTech) Innovations" by University of Michigan.
- "Financial Regulation: From the Global Financial Crisis to Fintech and the COVID Pandemic" by University of Edinburgh.

SEMESTER/YEAR : V/III
COURSE CODE :
TITLE OF THE COURSE: SUPPLY CHAIN RISK MANAGEMENT
L: T: P: C : 4: 0: 0: 4

Overview

Understanding the vulnerabilities within supply chains is paramount in today's globalized and interconnected world. With the rise of globalization, consolidation, and the adoption of just-in-time inventory practices, supply chains have become more complex and interconnected than ever before. This complexity introduces various risks such as disruptions in transportation, geopolitical issues, natural disasters, and even cybersecurity threats.

Course Objectives

The nature of supply chains evolves with increasing globalization, consolidation and just in time inventories; the amount of risk continues to increase. This course enables the students to get an insight on valuable perspectives on supply chain vulnerabilities. With emphasis on data, models and modeling systems the students can analyze supply chain planning problems

Course Outcomes

At the end of this course, students are able to:

- understand the risk decision in Procurement and Supply Chain Management
- quantify and compare the RISKS
- Identify and Analyze Business Models, and, corresponding Competitive Advantage.
- Analyses the Business Strategies in supply chain and cost associated
- Formulate and implement Warehouse Best Practices and Strategies.

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and class room exercises
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of econometrics models by way of: <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Risk Management and Supply Chain Risk Risk and Management, Growth of risk management, Risk in supply chains, Feature of risk, Decisions and risk, structure of decision, Decision with certainty & uncertainty, Decision with risk, Decision	6

	with ignorance, Managing Risk, Development of risk management, Supply chain risk management, Aims of SCRM, Steps in Risk Management, Principles of SCRM	
Unit II	Risk and Business Stakeholders Stakeholders and Business Risks - Inside Stakeholders and Risk, Outside Stakeholders and Risk, Objective and Subjective Elements of Risk, Individual Attitudes to Risk, Relationship between Risk Aversion & Uncertainty	8
Unit III	Identifying & Analysing risks Types of Risks, World Economic Forum, Identifying Risk, Tools for analyzing past events, Tools to collect opinions, Tools to analyse operations, Problems with risk identification, Measuring risk, likelihood of a risky event occurring, Consequences when a risk occurs, Evaluation consequences, Tools for risk analysis	10
Unit IV	Response to risks Responses to risk, Alternative responses, Mnemonics for Risk Management, Defining options, Choosing the best response, Implementation and activation Shared risks, Achieving an integrated approach, Identifying risks, Analysing and responding to risks, Problems with integrating SCRM, Levels of SCRM integration	8
Unit V	Creating resilient supply chains and BCM Design of a resilient chain, Principles of designing a resilient supply chain, Physical features of a resilient supply chain, Relationship within resilient supply chain, Risk compensation and business continuity, Features of a resilient supply chain, Emergencies and crises, Use of BCM, Steps in business continuity management, Deliverables	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	2	-
CO2	2	3	3	-	3	-
CO3	3	2	3	-	2	-
CO4	3	3	3	-	3	-
CO5	3	3	3	-	3	-

Action Based Component

- Problems and decision making on supply chain decisions
- Analyze the risk in various in supply chain decisions

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation and Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Donald Waters. (2011). Supply Chain Risk Management – Vulnerability and resilience in logistics, Kogan Page, Latest Edition

Reference books

1. Gregory L. Schlegel and Robert J. (2014). Trent, Supply Chain Risk Management – An Emerging Discipline, CRC Press, Latest Edition

SEMESTER/YEAR : V / III
COURSE CODE :
TITLE OF THE COURSE : HUMAN RESOURCE MANAGEMENT
L: T: P: C : 4: 0: 0: 4

Overview

This course introduces students to Human Resource Management (HRM), focusing on its strategic role in organizations. Students will learn key HRM functions and explore current HRM issues and trends.

Course Objectives

1. To understand the basic concepts, principles, and functions of Human Resource Management (HRM).
2. To familiarize students with the process of HR planning and recruitment.
3. To develop an understanding of training needs analysis and training methods.
4. To explore the objectives and process of performance management.
5. To introduce students to the concept of compensation and benefits.

Course Outcomes

1. To be able to define HRM, explain its importance, and identify its major functions in organizations.
2. To be able to conduct job analysis, describe the recruitment process, and evaluate various sources of recruitment.
3. To be able to design and evaluate training programs, and understand the importance of employee orientation.
4. To be able to explain the performance appraisal process, identify common problems, and describe different types of performance rating systems.
5. To be able to define total compensation, describe forms of pay, and understand the legal and ethical issues in compensation management.

Approach to Learning	<ul style="list-style-type: none">• The course will be delivered through a combination of lectures, case studies and group discussions. Students will also be required to participate in class activities and assignments to enhance their understanding of HRM concepts.
Assessment Strategy	<ul style="list-style-type: none">• Assessment will be based on class participation, attendance, assignments, IAT, computer-based tests (CBT), and a semester-end examination.

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to HRM Meaning, nature, scope of HRM, Importance and Evolution of the concept of HRM, Major functions of HRM, Principles of HRM. Human Resource Management and Personnel Management, Models of Human Resource Management, HRM in India, The Factors Influencing Human Resource Management.	8
Unit II	HR Planning and Recruitment HR Planning: Importance, Factors, Benefits, Process, Barriers; Job Analysis, Job Description, Job Evaluation. Recruitment and Selection: Importance of Recruitment, Factors affecting Recruitment, Process of Recruitment, Sources of Recruitment, Trends of Recruitment; Selection Process, Selection Tests, Factors Affecting Selection.	8
Unit III	Training and Development Introduction, Definitions, Training Needs Analysis, Training Methods and Techniques, Development Programs and Career Planning, Evaluating Training Effectiveness, Employee Orientation and Onboarding.	8
Unit IV	Performance Management Objectives of Performance Management, Performance Management and Performance Appraisal, Common Problems with Performance Appraisals, Performance Management Process, Types of Performance Rating Systems.	8
Unit V	Compensation and Benefits Introduction, Definitions, Total Compensation, Total Rewards System, Forms of Pay, External and Internal Factors, Establishing Pay Rates, Employee Benefits, Legal and Ethical Issues in Compensation, Managing Compensation Costs.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3			2		
CO2	2	2				
CO3	2	3	3			

CO4	2			1		1
CO5	3		1	2		

Action Based Component

- Mock Recruitment and Selection Process: Students participate in mock interviews, with some acting as recruiters and others as job candidates, to understand the recruitment and selection process and improve interviewing skills.
- Training Program Design: Students work in groups to design a training program for a specific organizational need, including conducting a training needs analysis, developing training materials, and outlining delivery methods.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	10			X	X	X	
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

1. Human Resource Management by Gary Dessler - 16th Edition, 2019.
2. Human Resource Management: Theory and Practices by R. C. Sharma, Nipun Sharma - 2019 Edition.

Reference books

1. Human Resource Management: Theory and Practice by John Bratton and Jeffrey Gold - 6th Edition, 2012.
2. Strategic Human Resource Management by Jeff Mello - 5th Edition, 2014.

Readings & Case Analysis

- **Article:** "The Importance of Human Resource Management in Strategic Sustainability: An Art and Science Perspective" by E. Gallos, R. D. Bell, and L. Brown.
- **Case Study:** "Google's HRM: A Look at the Tech Giant's Strategy, Policies and Practices" by IBS Center for Management Research.

Suggested Courses on Coursera

- Human Resource Management: HR for People Managers by University of Minnesota.
- People Management by University of London.

SEMESTER/YEAR : V SEM/IIIYEAR
COURSE CODE :
TITLE OF THE COURSE: ACCOUNTING SOFTWARE
L: T: P: C : 2:0:2:3

Overview

This course introduces students to computerized accounting systems, covering components, advantages, and disadvantages. Students gain hands-on experience with accounting software like Tally, learning to record transactions, generate reports, and maintain ledger hierarchy efficiently. By course end, students acquire practical skills essential for modern accounting roles, facilitating their transition into the workforce.

Course Objectives

1. To introduce students to the fundamental concepts and features of computerized accounting.
2. To familiarize students with various accounting software packages and their significance in modern business environments.
3. To develop students' skills in using accounting software to record transactions, generate reports, and analyze financial data.
4. To enable students to understand the importance of maintaining accurate ledger hierarchy and codification in accounting systems.
5. To provide students with practical experience in using Tally accounting software for real-world accounting tasks.

Course Outcomes

1. Students will gain a solid understanding of the core principles and features of computerized accounting, allowing them to appreciate its advantages over manual methods.
2. Students will be able to evaluate different accounting software packages and select the most suitable one for specific business needs.
3. Students will develop proficiency in using accounting software to accurately record transactions, generate financial reports, and analyze financial performance.
4. Students will demonstrate the ability to maintain ledger hierarchy and apply codification techniques effectively, ensuring the integrity of financial data.
5. Students will acquire practical skills in using Tally accounting software to perform accounting tasks such as recording transactions, maintaining payroll and inventory records, and generating financial statements, thereby preparing them for real-world accounting roles.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with students' involvement
Assessment Strategy	<p>Participants in the course will be assessed through</p> <ul style="list-style-type: none"> ● Class Participation ● Attendance ● Assignment ● Semester End Examination

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Computerized Accounting: Concept and features of computerized accounting Components of a computerized accounting system (hardware, software, people, procedures, data, connectivity) Advantages and disadvantages of computerized accounting Comparison between manual and computerized accounting	8
Unit II	Accounting software packages. – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.	4
Unit III	Accounting Vouchers and Hierarchy: Types of accounting vouchers (sales, purchase, payment, receipt, contra, journal, credit note, debit note) Creating, editing and deleting voucher types Creating, editing and deleting vouchers Maintaining the hierarchy of ledgers and codification	6
Unit IV	Tally Accounting Software: Starting Tally and navigating the Tally menus, Creating, altering and deleting companies in Tally, Creating, altering and deleting groups in Tally, Preparing and displaying the trial balance in Tally, Creating, altering and deleting ledger accounts in Tally, Maintaining the hierarchy of ledgers, Generating financial reports in Tally (balance sheet, profit & loss, ratio analysis, cash flow, fund flow)	6
Unit V	Practical Applications and Reporting: Recording business transactions in Tally, maintaining payroll and inventory records, generating accounting reports and financial statements (balance sheet, profit & loss, ratio analysis, cash flow, fund flow), Implementing internal controls and security measures, Case studies and practical exercises using Tally	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3		2			
CO2	3	3				
CO3				2		
CO4	2			3		
CO5		3				

Action Based Component

Students have to generate financial reports such as balance sheet, profit & loss statement, cash flow statement, and fund flow statement using Tally ERP 9. They have to analyze the reports to assess the financial health and performance of the simulated company.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT Exam	20	X	X	X			
6	CBT	15			X	X	X	
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. List of Practical: Pay roll preparation in MS. Excel, IncomeTax preparation in MS. Excel, Accounting package: Tally.
5. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd

Reference books

1. "Accounting for Non-Accountants" by Wayne Label
2. "Principles of Accounting" by Belverd E. Needles and Marian Powers

Readings & Case Analysis

Readings:

1. "Internal Controls: What They Are and Why You Need Them" by Bench

Case Study:

2. Optimizing Inventory Management with Tally ERP 9: A Case Study of DEF Electronics

Suggested Courses on Coursera

1. "Introduction to Financial Accounting" by University of Pennsylvania
2. "Financial Accounting Fundamentals" by University of Illinois at Urbana-Champaign

SEMESTER/YEAR : V / III

COURSE CODE :

TITLE OF THE COURSE: Contemporary Legal aspects of Business

L: T: P: C : 1: 0: 0: 0

Overview

This course is exclusively designed to teach students about the legal aspects of Contracting.

Course Objectives

The objectives of the course are to enable the student to:

- To introduce the students to various Business Regulations and familiarize them with common issues of business in today's business scenario.
- It also seeks to familiarize the students with the Contemporary legal scenario

Course Outcomes

At the end of this course, students are able to:

- Conceptualize, and gain knowledge of legal aspects of business.
- Assess the principles of business law and legal environment.

Approach to Learning	<ul style="list-style-type: none">● Lectures● Readings● Active student participation and classroom exercises● Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Marketing practices by way of: <ul style="list-style-type: none">● Mini projects,● Submission of assignments● Group assignments● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Business Law Introduction to the Legal environment of India.	1
Unit II	Business environment Source of business Law, Legal environment of business in India	2
Unit III	Contract law Definition, types of Contracts, Valid and Void contract, offer, acceptance, consideration,	3
Unit IV	Information technology act 2000 Information technology intermediate guidelines and digital media ethics.	3
Unit V	Cyber security law OTT regulations. Intermediary guidelines 2021	1

CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	1	-	-	-	-	-
C02	2	-	2	-	-	-

C03						
C04						
C05						

Action Based Component

- Mini projects on conflict resolution.
- Preparation of meeting minutes.

Course Assessment

Recommended text book

M C Kuchhal & Vivek Kuchhal (2003) Business Law, S Chand Publishing

Recommended reference books

· N D Kapoor (1998) Mercantile Law, Sultan Chand & Sons publishers , · P C Tulsian (1987) Business Law, Tata McGraw Hill publisher. · A James Barnes, Terry M Dworkin & Eric Richards, (2001)Law for Business, McGraw Hill publications--

SEMESTER/YEAR : V/III
COURSE CODE :
TITLE OF THE COURSE : **PERSONAL FINANCIAL PLANNING**
L: T: P: C. : **1:0:0:1**

Overview

This course provides an introduction to the fundamentals of personal financial planning. It covers various aspects of managing personal finances, including budgeting, savings, investments, insurance, taxes, retirement planning, and estate planning. Students will learn how to set financial goals, develop effective financial plans, and make informed decisions to achieve their financial objectives.

Course Objectives

The objectives of the course are to enable the student to:

1. To understand the importance of personal financial planning in achieving financial security and goals.
2. To develop skills in budgeting, saving, and managing personal expenses effectively.
3. To learn about different types of investments and their role in building wealth over time.
4. To gain knowledge of various insurance products and their significance in risk management.
5. To comprehend the basics of taxation and its implications on personal finances.

Course Outcomes

At the end of this course, students are able to:

1. Understand the importance of personal financial planning and its role in achieving financial security and objectives.
2. Develop practical skills in budgeting, expense tracking, and debt management to

effectively control personal finances.

3. Evaluate various savings and investment options to build wealth and achieve financial goals, considering risk and return.
4. Identify the role of insurance in managing financial risks and select appropriate insurance products to mitigate potential losses.
5. Apply tax planning strategies to minimize tax liabilities and optimize financial outcomes, considering relevant laws and regulations.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures: Providing theoretical foundations and conceptual understanding of accounting principles, standards, and practices applicable to corporations. ● Case Studies: Analyzing real-world corporate financial scenarios to apply theoretical knowledge, develop problem-solving skills, and understand the complexities of accounting in practical contexts. ● Hands-on Exercises: Engaging in practical exercises, such as preparing financial statements, journal entries, and conducting financial analysis using accounting software or spreadsheets. ● Group Discussions: Facilitating discussions to exchange ideas, share experiences, and collaborate on solving accounting problems, enhancing critical thinking and communication skills. ● Assignments and Assessments
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding and business application of Finance practices by way of:</p> <ul style="list-style-type: none"> ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Personal Financial Planning -Definition and Importance -Financial Goals	2

	Setting- Budgeting and Expense Management, - Creating a Budget, Tracking Expenses and- Managing Debt	
Unit II	Savings and Investments - Types of Savings Accounts - Introduction to Investment Vehicles - Risk and Return Analysis - Insurance Planning, - Types of Insurance (Life, Health, Property, etc.) - understanding Insurance Policies - Evaluating Insurance Needs	2
Unit III	Tax Planning - Basics of Income Tax - Tax-Saving Instruments - Tax Planning Strategies	2
Unit IV	Retirement Planning - Retirement Saving Options - Retirement Income Sources - Retirement Planning Tools and Calculators2	2
Unit V	Estate Planning - - Bills and Trusts- B. Inheritance and Probate, - Charitable Giving	2

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	2	-	-	-
CO3	3	2	3	-	-	-
CO4	3	3	3	-	-	-
CO5	3	2	2	-	-	2

Action Based Component

- Mini projects
- Role Play Analysis

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Assignment 1	10	X	X				

2	I IAT	10	X	X				
3	CBT	10	X	X	X	X		
4	Semester End Examination	20	X	X	X	X	X	

Recommended Resources

Textbook

Eric Tyson. (2020). "Personal Finance for Dummies."

Reference books

Dave Ramsey. (2013). "The Total Money Makeover: A Proven Plan for Financial Fitness."

Robert T. Kiyosaki. (2017). "Rich Dad Poor Dad: What the Rich Teach Their Kids About Money That the Poor and Middle Class Do Not

SEMESTER/YEAR : V / III

COURSE CODE :

TITLE OF THE COURSE : START-UP MANAGEMENT

L: T: P: C : 1:0:0:1

Overview

The course provides the conceptual knowledge relating to start-up of a new business concerns and various kinds of start-up ideas through brain storming. The course also gives the information relating to capital estimations and financial assumptions for start-ups and legal environmental policies relating to incorporation of new business. The course is relating about the various financial issues to start-up and venture capital investment concepts. The course provides enough knowledge in terms of wind up of and organization and bankruptcy position and exit strategies like sale or windup of business organization.

Course Objectives

The objectives of the course are to enable the student to:

- To outline the venture capital opportunities
- To understand the resources and requirements for enterprise start-up
- Addressing the financial issues of start up
- Understanding on the survival techniques required for startup business ventures
- Outline each stages of startup business

Course Outcomes

At the end of this course, students are able to:

- Develop a start-up Enterprise with Big Idea Generation.
- Analyze start-up capital requirement by analyzing legal factors.
- Interpret feasibility Analysis towards funding issues.
- Access growth stages in new venture and reasons for scaling ventures.
- Evaluate financial stability and decide on expansion possibilities

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
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Assessment Strategy	Participants will be assessed by way of: <ul style="list-style-type: none"> ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam
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Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Start-up opportunities: The New Industrial Revolution – The Rise of The start up Economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India. Government Initiatives.	2
Unit II	Startup Capital Requirements: Identifying Startup capital Resource requirements - estimating Startup cash requirements - Develop financial assumptions Constructing a Process Map - Positioning the venture in the value chain	2
Unit III	Role of Support Institutions: Entrepreneurship Development Programmes (EDPs) – Phases of EDPs and Evaluation of EDPs. Institutional Finance to Entrepreneurs like Commercial Banks – Other Major Financial Institutions.	2
Unit IV	Starting up Financial Issues: The cost and process of raising capital – Unique funding issues of a high-tech ventures. Funding startups with bootstrapping- crowd funding- strategic alliances.	2
Unit V	Stages of growth in a new venture: Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures Scaling Ventures.	2

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	-	3	-
CO2	2	2	3	2	2	-
CO3	2	2	3	2	2	-
CO4	2	3	3	2	3	-
CO5	3	2	2	-	3	-

Action Based Component

- Mini projects
- Preparation of Feasibility Report
- Preparation of Business Plan

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Assignment 1	10			X	X		
2	Assignment 2	10	X	X				
3	IAT Exam	10	X	X				
4	Semester End Examination	20	X	X	X	X	X	

Recommended Resources

Textbook :

1. "Startup Management", K. Swapna, J.S. Moses, Y.Sarada, Himalaya Publishing House, First Edition, 2019
2. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.

Reference books

- 1 S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International, 2007.
- 2 Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
- 3 Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.

Readings & Case Analysis

Case Studies and Management Resources – Startup Case Studies

Suggested Courses on Coursera

1. <https://in.coursera.org/specializations/start-your-own-business>
2. <https://in.coursera.org/learn/startup-financing-without-vc>
3. <https://in.coursera.org/learn/entrepreneurship-strategy>

SEMESTER/YEAR: V/III

COURSE CODE :

TITLE OF THE COURSE: FUNDAMENTALS OF INCOME TAX

L: T: P: C : 1 : 0 : 0 : 1

Overview

The objective of the subject is to enable the students to understand the direct tax structure of India. Income tax in India is a direct tax levied on the income of individuals, Hindu Undivided Families (HUFs), companies, firms, co-operative societies, and trusts. India's income tax system is complex, with various provisions and exemptions aimed at providing relief to taxpayers and encouraging savings and investments. However, ensuring compliance with tax laws and regulations is crucial for individuals and entities to avoid legal consequences.

Course Objectives

- Helps students to understand the basic concepts income tax.
- To equip the students to calculate taxable income under various heads and tax liability of various entities.
- To make students to understand the compliance and filing procedures available under income tax law.
- To provide practical examples, case studies, and simulations to reinforce theoretical concepts and enhance participants' problem-solving skills.
- To introduce participants to the legal and regulatory framework governing income tax in India,

Course Outcomes

- Students will gain a fundamental understanding of the Income Tax Act and related regulations governing taxation in India.
- Students will develop skills in tax planning, including the ability to identify tax-saving opportunities, exemptions, deductions, and incentives available under the Income Tax Act.
- Students will acquire knowledge of the procedures and requirements for income tax compliance, including filing tax returns, maintaining records, and adhering to deadlines.
- Students will develop practical application skills through case studies, simulations, and

hands-on exercises.

- Students will become aware of taxpayer rights and responsibilities under the Income Tax Act. They will understand their obligations and consequences of noncompliance.

Approach to Learning	<ul style="list-style-type: none">• Theoretical Foundation, Interactive lectures.• Case studies and Practical exercises• Guest lectures and legal integration.• Assignments and Group projects
Assessment Strategy	<ul style="list-style-type: none">• Students will be assessed on both conceptual understanding and• application of Direct Tax practices by way of:• Field Visits• Submission of assignments• Group assignments• Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	General introduction of Indian income tax act, 1961. Basic concepts	03
Unit II	Income from salary - Allowances, Perquisites, profits in lieu of salary, deductions u/s 16..	02
Unit III	Income from house property – Definition, Annual Value, deduction u/s 24. Income from business and profession – procedure to compute income from business and profession,	02
Unit IV	Set off and carry forward of losses, deductions from gross total income.	02
Unit V	Assessment procedure, Permanent Account Number (PAN) tax deducted at source. Advance payment of tax. Income tax authorities.	01

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2			
CO2	3	2	3	1	1	
CO3	3	2	3		2	
CO4	2	1	1			
CO5	3	2	1	1		

Action Based Component

- PAN application and Filing of return
- Computation of tax liability of different entities.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Assignment 1	10			X	X		
2	Assignment 2	10	X	X				
3	IAT Exam	10	X	X				
4	Semester End Examination	20	X	X	X	X	X	

Recommended Resources

Textbook :

1. Income tax law and practice Taxman publication
2. Income tax law and practice by AHP publishers.

Reference books

1. ICAI material for practical cases.

Readings & Case Analysis

Income tax tribunal case analysis.

Suggested Online Courses

Online courses of ICIAI and CMA institutes

SEMESTER/YEAR : VI /III
COURSE CODE :
TITLE OF THE COURSE : GST AND CUSTOMS LAW
L: T: P: C : 3 : 1 : 0 : 4

Course Overview

The course provides advanced knowledge on computation of “Goods and Services Act”, which came into force with effect from 1 July 2017 under the principle of One Nation, One Tax and One Market. It provides an overview of structure of GST Act, procedure for registration, procedure to claim ITC, reverse charge mechanism, payment of GST, procedure relating to levy of CGST, SGST & IGST.

Course Objectives

- To create students aware about the concept of GST.
- To impart knowledge on the basics of GST skills and competencies to provide the participants with necessary inputs for filling GST returns.
- The course will help students explore how GST works and how it is evaluated.
- To enable students to know how assessment and return happens in taxation

Course Outcomes

- Student will be able to assess the types of tax.
- Students can explain various assessment of firms.
- Students will be able to evaluate the Assessment of companies & introduce GST.
- Student will be able to understand customs 1Duty & methods of valuation Describe.

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and classroom exercises • Case Analysis collaboratively with student’s involvement
Assessment Strategy	<p>Students will be assessed on both conceptual understanding and application of Indirect Tax practices by way of:</p> <ul style="list-style-type: none"> • Field Visits • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to GST Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017.	8
Unit II	GST Registration and Taxable Event Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. List of exempted goods and services- GST Rates on different goods and services.	8
Unit III	Valuations of Goods and Services Under GST Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	10
Unit IV	Input Tax Credit Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Credit and Debit Notes, Returns, Audit in GST, -Problems on input tax credit.	10
Unit V	Imports on GST Levy and collection of customs duty- goods included under customs duty ACT-methods of valuation of customs duty - problems.	4

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2			
CO2	3	2	3	1	1	
CO3	3	2	3		2	
CO4	2	1	1			

CO5	3	2	1	1		
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Action Based Component

1. Collect financial statement of a firm and compute the taxable income.
2. Narrate the procedure for calculation of book profits.
3. Prepare list of exempted goods/ services under GST
4. Show the flow chart of GST Suvidha Provider (GST)

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam)	day/week
			1	2	3	4	5		
1	Class Participation	5	X	X	X	X	X		
2	Attendance	5	X	X	X	X	X		
3	Assignment 1	10	X	X					
4	Assignment 2	10					X		
5	IAT Exam	20	X	X					
6	CBT	10	X	X	X	X			
7	Semester End Examination	40	X	X	X	X	X		

Recommended Resources

Textbook :

1. Vinod K Singhanian - "Direct Taxes Law and Practice",
2. Indirect tax laws by SK Mishra(AY 2024) ,- edu creation

Reference books

1. Rajiva S. Mishra -Direct & Indirect Tax
2. Santhil & Santhil Business taxation.
3. S. Bhat Taxation Management.

Readings & Case Analysis

Harvard Business Review Cases

Suggested Courses on Coursera

https://onlinecourses.swayam2.ac.in/nou24_cm01/preview

<https://www.coursera.org/professional-certificates/pwc-gst-taxation-executive>

SEMESTER/YEAR :

COURSE CODE :
TITLE OF THE COURSE : **ENTREPRENEURSHIP IN FINTECH**
L: T: P: C : **4:0:0:4**

Overview

This course explores FinTech's evolution, market opportunities, and regulatory requirements. It also covers strategies for marketing, funding, and scaling FinTech startups, along with ethical considerations and exit strategies in the industry.

Course Objectives

1. To understand the concept of FinTech and its evolution.
2. To identify opportunities in the FinTech sector and develop innovative business models.
3. To understand the regulatory environment and compliance requirements for FinTech startups.
4. To explore marketing, funding, and scaling strategies specific to FinTech ventures.
5. To analyze ethical considerations and exit strategies in the FinTech industry.

Course Outcomes

1. To be able to define FinTech and explain its historical context and evolution.
2. To be able to identify market opportunities in the FinTech sector and develop a viable business model.
3. To be able to apply agile development methodologies and compliance best practices in FinTech product development.
4. To be able to develop marketing, funding, and scaling strategies for FinTech startups.
5. To be able to evaluate ethical considerations and exit options in the FinTech industry.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with students' involvement
Assessment Strategy	<p>Participants in the course will be assessed through</p> <ul style="list-style-type: none"> ● Class Participation ● Attendance ● Assignment ● Semester End Examination

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to FinTech Entrepreneurship: Definition of FinTech, Historical context and evolution of the FinTech industry, Key drivers and trends shaping the FinTech landscape, Case studies of successful FinTech startups and their impact Opportunities and challenges in FinTech entrepreneurship	8
Unit II	Identifying Opportunities and Building a Business Model: Market segmentation and analysis in the financial services industry, identifying customer pain points and unmet needs, Developing customer personas and user stories, Business model canvas and value proposition canvas Experimentation and validation techniques (e.g., customer interviews, MVP testing)	8
Unit III	Product Development and Regulatory Compliance: Agile development methodologies for FinTech startups, Prototyping and iterative design processes, Data security and privacy considerations in FinTech product development, Understanding regulatory frameworks relevant to FinTech (e.g., banking, payments, securities), Compliance best practices and regulatory sandbox programs	8
Unit IV	Marketing, Funding, and Scaling: Brand positioning and differentiation strategies for FinTech startups, Content marketing and thought leadership in the FinTech industry, Fundraising strategies and sources of capital for FinTech ventures (e.g., angel investors, venture capital, crowdfunding), Financial forecasting and budgeting for startup growth, Scaling strategies and operational challenges in FinTech	8
Unit V	Growth, Ethics, and Exit Strategies: Managing hypergrowth and maintaining culture in FinTech startups, international expansion strategies and market entry considerations, Ethical considerations in data usage, algorithmic decision-making, and financial inclusion, social impact investing and corporate social responsibility in FinTech, Exit options for FinTech entrepreneurs (e.g., acquisition, IPO) and succession planning	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2				3	
CO2			3	2		
CO3	3				3	
CO4		1	3			
CO5		2				3

Action Based Component

- **Case Study Analysis:** Assign real-world case studies of successful and failed FinTech startups for students to analyze. They can identify key success factors, challenges faced, and lessons learned, applying theoretical concepts to practical situations.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10				X	X	
5	IAT Exam	20	X	X	X			
6	CBT	15			X	X	X	
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

- "FinTech Innovation: From Robo-Advisors to Goal-Based Investing and Gamification" by Paolo Sironi (Edition: 1st Edition)

Reference books:

- "The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs, and Visionaries" by Susanne Chishti and Janos Barberis (Edition: 1st Edition)
- "FinTech For Dummies" by Antti Ilmanen and Jyri Helenius (Edition: 1st Edition)
- "The Age of Cryptocurrency: How Bitcoin and the Blockchain Are Challenging the Global Economic Order" by Paul Vigna and Michael J. Casey (Edition: Reprint Edition)

Readings & Case Analysis

Readings:

- "The Economist" articles on FinTech and financial innovation
- Whitepapers and reports from leading FinTech research firms like CB Insights and McKinsey & Company

Case studies:

- Digital Financial Services in India - This case study explores the growth of digital

financial services in India, including the role of regulatory frameworks, technology, and consumer behavior.

- Mobile Payments in Africa - This case study examines the adoption and impact of mobile payment systems in various African countries, highlighting the challenges and opportunities for FinTech entrepreneurs.

Suggested Courses on Coursera

- "FinTech Foundations and Overview" by University of Pennsylvania
- "Blockchain Basics" by University at Buffalo & The State University of New York
- "Entrepreneurship in Emerging Economies" by Harvard University

SEMESTER/YEAR : VI/III

COURSE CODE :

TITLE OF THE COURSE : SUPPLY CHAIN MODELING AND MANAGEMENT

L: T: P: C : 4:0:0:4

Overview

This course provides an in-depth exploration of supply chain modeling techniques and their application in managing complex supply chain systems. Students will learn various modeling approaches, optimization techniques, and decision-making frameworks to design, analyze, and improve supply chain operations.

Course Objectives

The objectives of the course are to enable the student to:

- Understand the fundamental concepts of supply chain management and its significance in contemporary business environments.
- Learn different modeling techniques used in supply chain analysis and optimization.
- Develop skills in applying optimization tools to solve supply chain problems.
- Analyze real-world supply chain case studies and apply modelling techniques to improve efficiency and effectiveness.
- Explore emerging trends and technologies in supply chain management.

Course Outcomes

- Understand Supply Chain Concepts
- Apply Modeling Techniques
- Optimize Supply Chain Networks
- Forecast Demand and Manage Inventory
- Mitigate Supply Chain Risks
- Implement Sustainable Practices:

Approach to Learning	<ul style="list-style-type: none">• Lectures• Discussions• Case Studies• Group Projects
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of finance practices by way of: <ul style="list-style-type: none">• Mini projects,• Submission of assignments• Group assignments• Written exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	<p>Introduction to Supply Chain Management Definition and scope of supply chain management, Key components and flows in a supply chain, Challenges and opportunities in supply chain management.</p> <p>Supply Chain Modeling Fundamentals Role of modeling in supply chain management, Types of supply chain models (Deterministic vs. Stochastic), Data requirements and collection techniques.</p>	10
Unit II	<p>Network Design and Optimization Facility location and capacity allocation, Network design models (e.g., Transportation, Distribution), Multi-echelon inventory optimization.</p>	7
Unit III	<p>Demand Forecasting and Inventory Management Forecasting methods and techniques, Inventory control policies (e.g., EOQ, JIT), Bullwhip effect and its mitigation strategies</p>	7
Unit IV	<p>Supply Chain Risk Management Identification and assessment of supply chain risks, Strategies for managing supply chain disruptions, Resilience planning and risk mitigation techniques.</p>	7
Unit V	<p>Sustainable Supply Chain Management Triple bottom line approach to sustainability, Green supply chain practices and initiatives, Life cycle assessment and eco-design principles</p> <p>Advanced Topics in Supply Chain Modeling Simulation modeling for supply chain analysis, Game theory applications in supply chain management, Block chain and IoT in supply chain optimization.</p>	9

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	1	-	-	-
CO2	2	3	2	-	-	-
CO3	-	3	2	-	-	-
CO4	1	1	3	-	-	-
CO5	-	2	2	-	-	-

Action Based Component

- Hands on experience on supply chain modeling.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X				
5	IAT Exam	20	X	X	X	X		
6	CBT	10	X	X	X	X	X	
7	Semester End Examination	40						

Recommended Resources

Text book:

1. "Supply Chain Management: Strategy, Planning, and Operation" by Sunil Chopra and Peter Meindl.

Reference books:

1. "Operations and Supply Chain Management" by F. Robert Jacobs and Richard B. Chase
2. "Supply Chain Logistics Management" by Donald J. Bowersox, David J. Closs, and M. Bixby Cooper.

Readings & Case Analysis

Harvard business review

Suggested Courses on Coursera

<https://www.coursera.org/learn/planning>

<https://www.coursera.org/specializations/supply-chain-analytics>

SEMESTER/YEAR : VI/III
COURSE CODE :
TITLE OF THE COURSE : EMERGING TECHNOLOGIES
L: T: P: C : 4: 0: 0:4

Overview

This course introduces students to the intersection of finance and technology, focusing on the landscape of Fintech in India. It covers various aspects of Fintech, including digital payments, blockchain, peer-to-peer lending, robo-advisors, and regulatory frameworks governing Fintech in India.

Course Objectives

- Understand the evolution and significance of Fintech in India
- Explore various Fintech sectors and their impact on traditional financial services
- Analyze Fintech business models and technologies
- Examine regulatory challenges and opportunities in the Indian Fintech ecosystem
- Develop critical thinking and problem-solving skills in the context of Fintech innovations

Course Outcomes

1. Understand CBDC types, benefits, and challenges. Analyse its impact on efficiency, financial inclusion, and monetary policy. Evaluate regulatory and security aspects. Comprehend UPI's architecture, ecosystem, and role in digital payments. Compare with IMPS, focusing on transactions, security, and regulations. Explore future payment technology trends.
2. Define Fintech, trace its evolution, and assess its role in financial inclusion. Analyse the Indian Fintech landscape, key players, trends, and market impact. Evaluate applications like digital payments and robo-advisors.
3. Explore AI's evolution in Fintech, from rule-based systems to machine learning. Analyse AI applications in fraud detection, customer engagement, and credit scoring. Assess AI's transformative potential in financial services.
4. Understand ML fundamentals and its applications in credit scoring, fraud detection, and recommendation systems. Evaluate ML's impact on credit risk assessment and automated underwriting. Analyse data sources and ML's role in financial decision-making.
5. Define DeFi, explore its evolution, and analyze its characteristics like transparency and interoperability. Study DLT, focusing on Blockchain and smart contracts. Assess DeFi's potential and regulatory challenges in disrupting financial intermediaries.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Active student participation and class room exercises ● ● Case Analysis collaboratively with students' involvement
Assessment Strategy	<p>Participants in the course will be assessed through</p> <ul style="list-style-type: none"> ● Class Participation ● Attendance ● Assignment ● Semester End Examination

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Central Bank Digital Currency (CBDC) Introduction to CBDC, Types of CBDCs, Benefits and Challenges, Unified Payments Interface (UPI)-Introduction to UPI, UPI Architecture, UPI Ecosystem, Security and Regulations-Immediate Payment Service (IMPS), Overview of IMPS, IMPS Transaction Process- IMPS vs. Other Payment Systems-Future Trends.	6
Unit II	Introduction to Fintech Overview of Fintech: Definition, Evolution, and Importance-Fintech Ecosystem in India: Players, Trends, and Market Landscape-Role of Fintech in Financial Inclusion and Economic Development. Fintech Applications (Digital Payments: UPI, Mobile Wallets, and Payment Banks, Peer-to-Peer (P2P) Lending Platforms, Robo-Advisors and Automated Investment Services.	8
Unit III	Use of AI Introduction to AI in Fintech- Definition and Scope of Artificial Intelligence- Evolution of AI in Fintech: From Rule-Based Systems to Machine Learning, Applications of AI in Digital Payments-AI-driven Fraud Detection and Prevention in Payment Systems- Personalized Customer Engagement through AI Chatbots- AI-powered Credit Scoring and Risk Assessment for Digital Lending Platforms	9
Unit IV	Use of ML Introduction to Machine Learning in Fintech- Basics of Machine Learning: Supervised, Unsupervised, and Reinforcement Learning- Overview of Fintech Applications: Credit Scoring, Fraud Detection, Recommendation Systems-ML Applications in Credit Scoring and Lending-Predictive Modelling for Credit Risk Assessment- Automated Underwriting Processes using ML Algorithms-Alternative Data Sources and Feature Engineering for Credit Decisioning.	9
Unit V	Introduction to deFi, decentralize ledger, P2P transactions Introduction to Decentralized Finance (DeFi)-Definition and Principles of DeFi-Evolution of DeFi: From Bitcoin to Decentralized Applications (DApps)-Key Characteristics of DeFi Platforms: Transparency, Accessibility, and Interoperability-Decentralized Ledger Technology (DLT)-Overview of Blockchain Technology-Consensus Mechanisms: Proof of Work (PoW) vs. Proof of Stake (PoS)-Smart Contracts: Self-executing Contracts on the Blockchain.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	-	-	-
CO2	3	2	3	-	-	1
CO3	3	3	2	-	-	-
CO4	3	3	3	-	-	-
CO5	-	3	3	3	-	-

Action Based Component

1. CBDC Simulation Exercise:
2. UPI Case Study Analysis:
3. IMPS Transaction Simulation:
4. DeFi Workshop and DApp Exploration:

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5						
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X	X			
5	IAT Exam	20						
6	CBT	10	X	X	X			
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

1. "Fintech Revolution: Universal Inclusion in the New Financial Ecosystem" by Sofie Blakstad and Robert Allen

Reference books

1. "The Age of Cryptocurrency: How Bitcoin and Digital Money Are Challenging the Global Economic Order" by Paul Vigna and Michael J. Casey
2. "Fintech Innovation: From Robo-Advisors to Goal-Based Investing and Gamification" by Paolo Sironi

Readings & Case Analysis

- Case Studies on Successful Fintech Startups in India
- Guest Lectures by Industry Experts and Entrepreneurs
- Group Discussions and Presentations on Emerging Fintech Trends

Suggested Courses on Coursera

1. Course: "Cryptocurrency and Blockchain: An Introduction to Digital Currencies" by University of Pennsylvania

2. Course: "Digital Payments" by University of Michigan
3. Course: "Fintech: Foundations, Payments, and Regulations" by University of Michigan
4. Course: "Machine Learning for Business Professionals" by Google Cloud
5. Course: "Bitcoin and Cryptocurrency Technologies" by Princeton University

SEMESTER/YEAR : VI SEMESTER / III YEAR
COURSE CODE :

TITLE OF THE COURSE :MASS MEDIA COMMUNICATION

L: T: P: C

: 3: 0: 0: 3

Overview

This course explores the role and impact of mass media in contemporary society. Students will examine various forms of media, including print, broadcast, and digital media, and analyze their influence on individuals and society as a whole.

Course Objectives

1. To provide students with a comprehensive understanding of the history and development of mass media.
2. To familiarize students with the key concepts and theories in mass media communication.
3. To develop students' critical thinking and analytical skills in evaluating media messages.
4. To examine the social, cultural, and political implications of mass media on society.
5. To prepare students for careers in media-related fields by introducing them to relevant tools and technologies.

Course Outcomes

At the end of this course, students are able:

1. To describe the evolution of mass media from traditional forms to digital media.
2. To demonstrate an understanding of key theories and concepts in mass media communication, such as agenda-setting and media framing.
3. To develop critical thinking skills by analyzing and evaluating media messages for bias, credibility, and relevance.
4. To discuss the impact of mass media on society, including issues related to media ethics and media effects.
5. To gain practical skills in media production and management, preparing them for careers in journalism, public relations, advertising, or media research.

Approach to Learning	<ul style="list-style-type: none">• Lectures• Readings• Active student participation and class room exercises• Case Analysis collaboratively with student's involvement
Assessment Strategy	Students will be assessed on conceptual understanding and its application of Mass media communication principles by way of: <ul style="list-style-type: none">• Mini projects,• Submission of assignments• Group assignments• Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Mass Media Overview of mass media: definition, types, and functions, Historical development of mass media, Theoretical, approaches to understanding mass media, Review of classical and contemporary theories in mass communication, Critical analysis of theoretical frameworks in understanding media	7

	effects, Application of theories to current issues in mass media	
Unit II	Print Media Evolution of print media: newspapers, magazines, books, Role of print media in shaping public opinion, Challenges faced by print media in the digital age	5
Unit III	Broadcast Media History and development of radio and television, Impact of broadcast media on culture and society, Future trends in broadcast media. Digital Media Rise of digital media: internet, social media, mobile devices, Influence of digital media on communication patterns, Ethics and privacy issues in digital media.	7
Unit IV	Media Effects and Social Change Theories of media effects: agenda setting, cultivation, framing, Influence of media on attitudes, beliefs, and behaviours, Role of media in promoting social change and activism.	5
Unit V	Global Media and Communication Overview of global media systems and their impact on local cultures, Analysis of media imperialism and cultural homogenization, Case studies on transnational media corporations and their influence. Emerging Trends in Mass Media Exploration of new media technologies and their implications for society Discussion on the future of journalism, advertising, and public relations, Research projects on innovative media practices and their impact.	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	1	2	2
CO2	3	2	2	-	-	2
CO3	2	3	-	2	-	-
CO4	3	2	2	-	2	2
CO5	2	-	1	2	1	1

Action Based Component

- Role play on media effects and social changes
- Mini project on company mass media communication.

Course Assessment

#	Description of Assessment	Weightage %	Learning Outcomes Assessed	Submission (assignments) or length (exam) day/week
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	Method		1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10				X	X	
5	IAT Exam	20	X	X				
6	CBT	10	X	X	X	X		
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

1. McQuail's Mass Communication Theory by Denis McQuail
2. Mass Communication: Living in a Media World by Ralph E. Hanson

Reference books

1. Mass Communication in India, Keval J Kumar, Jaico Publishing House, Mumbai, 5th Edition
2. Mass Media Communication, B.K. Ahuja, Saurabh Publishing House, Delhi, Latest edition.
3. Mass Communication: Principles and Concepts, Seema Hassan, CBS Publishers & Distributors Pvt Ltd, Bangalore, 2nd Edition.
4. The Dynamics of Mass Communication 1994 (McGraw-Hill Series in Communication), Joseph R. Dominick,

Readings & Case Analysis

- HBPR case studies

Suggested Courses on Coursera

<https://www.coursera.org/professional-certificates/facebook-social-media-marketing>

<https://www.coursera.org/learn/working-with-the-media>

<https://www.coursera.org/learn/marketing-plan>

SEMESTER/YEAR : VI/ III

COURSE CODE :

TITLE OF THE COURSE : E-FILLING OF IT & GST RETURNS

L: T: P: C

: 2 : 0 : 2 : 3

Overview

To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

Course Objectives

1. To create students aware about the concept of GST.
2. To impart knowledge on the basics of GST skills and competencies to provide the participants with necessary inputs for filling GST returns.
3. The course will help students explore how GST works and how it is evaluated.
4. To enable students to know how assessment and return happens in taxation.

Course Outcomes

After completing the course, the student shall be able to:

- 1 know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- 2: understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.
- 3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
- 4: be aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
- 5: know about various types of GST returns and their filing.

Approach to Learning	<ul style="list-style-type: none">● Lectures● Readings● Active student participation and classroom exercises● Case Analysis collaboratively with student's involvement
Assessment Strategy	Students will be assessed on both conceptual understanding and application of Indirect Tax practices by way of: <ul style="list-style-type: none">● Field Visits● Submission of assignments● Group assignments● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Conceptual Framework: e-Filing Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.	6
Unit II	Income Tax and e-Filing of ITRs Introduction to income tax – basic terminology; types of Assesseees; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing	10

	of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)	
Unit III	TDS and e-Filing of TDS Returns Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns.	8
Unit IV	Conceptual framework of GST Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	8
Unit V	Filing of GST Returns GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B	5

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2			
CO2	3	2	3	1	1	
CO3	3	2	3		2	
CO4	2	1	1			
CO5	3	2	1	1		

Action Based Component

1. Collect financial statement of a firm and compute the taxable income.
2. Narrate the procedure for calculation of book profits.
3. Prepare list of exempted goods/ services under GST
4. Show the flow chart of GST Suvidha Provider (GST)

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	

2	Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10					X	
5	IAT Exam	20	X	X				
6	CBT	10	X	X	X	X		
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Singhania V. K , GST & Customs Lax, Taxmann Publication.
- Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
- Sisodia Pushendra, GST Law, Bharat Law House.

Reference books

Ahuja, Girish, Gupta Ravi, GST & Customs Law.

- Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.

Readings & Case Analysis

Harvard Business Review Cases

Suggested Courses on Coursera

https://onlinecourses.swayam2.ac.in/nou24_cm01/preview

<https://www.coursera.org/professional-certificates/pwc-gst-taxation-executive>

SEMESTER/YEAR : VI/III

COURSE CODE :

TITLE OF THE COURSE : PERSONAL BRANDING & NETWORKING

L: T: P: C : 0:0:2:1

Overview

This course explains the concepts of personal branding and networking in the digital age. Students will learn how to develop and manage their personal brand, create an online presence, and leverage networking opportunities for career advancement. The course will also cover strategies for building professional relationships and effective communication in a business context.

Course Objectives

- To understand the concept and importance of personal branding in today's competitive environment.
- To develop skills for creating and maintaining a strong personal brand.
- To explore various online platforms and tools for building an effective online presence.
- To learn strategies for networking and building professional relationships.
- To enhance communication skills for effective networking and career advancement.

Course Outcomes

- Students will gain a deep understanding of the concept and significance of personal branding, enabling them to articulate its relevance in contemporary career development.
- Students will develop practical skills to create and maintain a robust personal brand across various online and offline platforms.
- Students will be proficient in utilizing diverse online platforms and tools to establish and manage a professional online presence that aligns with their personal brand strategy.
- Students will acquire effective strategies for networking and cultivating professional relationships, enhancing their ability to expand their professional network.
- Students will improve their communication skills, including developing an elevator pitch and mastering networking etiquette, to facilitate career advancement opportunities.

Approach to Learning	<ul style="list-style-type: none"> • This course will be delivered through a combination of lectures, case studies, group discussions, and hands-on activities. Guest speakers from the industry may also be invited to share their insights and experiences. Assignments and projects will provide students with opportunities to apply the concepts learned in real-world scenarios.
Assessment Strategy	<p>Participants in the Personal Branding and Networking course will be assessed through</p> <ul style="list-style-type: none"> • Class Participation • Attendance • Assignment • Semester End Examination

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Personal Branding Definition and importance of personal branding, building a personal brand strategy, personal branding in the digital age.	2
Unit II	Creating an Online Presence Online platforms for personal branding, developing a professional online profile, managing and maintaining an online presence.	2
Unit III	Networking Fundamentals Understanding networking and its benefits, strategies for effective networking, building and nurturing professional relationships.	2
Unit IV	Communication Skills for Networking Effective communication techniques, developing an elevator pitch, networking etiquette and best practices.	2
Unit V	Leveraging Networking for Career Advancement Using networking for job search and career growth, building a personal network of mentors and influencers, networking in professional settings	2

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2			
CO2			2		1	
CO3	3			2		
CO4		3				1
CO5	2		2	2		

Action Based Component

- Personal Branding Project:** Create a personal branding strategy including developing a professional online presence, crafting an elevator pitch, and networking plan.
- Networking Event:** Organize and participate in a networking event where they can practice their networking skills and build professional connections.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Assignment 1	10	X	X				
2	IAT	10			X	X		
3	CBT	10	X	X				
4	Semester End Examination	20	X	X	X	X	X	

Recommended Resources

Textbook :

1. "Personal Branding For Dummies" by Susan Chritton, 2nd Edition (2012).

Reference books

1. "Me 2.0: Build a Powerful Brand to Achieve Career Success" by Dan Schawbel, 1st edition (2010).
2. "Brand You: Turn Your Unique Talents into a Winning Formula" by John Purkiss, 2nd edition (2012).
3. "Networking Like a Pro: Turning Contacts into Connections" by Ivan Misner, 4th edition (2017).

Readings & Case Analysis

- Readings from "The Brand Called You" by Tom Peters

Suggested Courses on Coursera

1. Personal Branding: Crafting Your Social Media Presence by Northwestern University
2. Networking and Volunteerism for Career Success by Northwestern University

COURSE CODE :
TITLE OF THE COURSE : INTERNATIONAL FINANCIAL REPORTING STANDARDS
L: T: P: C : **4 : 0 : 0 : 4**

Overview

The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards which govern and guide the accounting process and preparation of financial statements.

Course Objectives

- Helps students develop critical thinking abilities
- Promotes the worldwide application of these financial standards
- Accounting for the special needs of SMEs and MSMEs and emerging businesses
- To bring in a confluence of National Accounting Standards, International Accounting Standards and IFRS to create high-quality solutions

Course Outcomes

To be able to understand

- explain and apply the IASB’s conceptual framework for financial reporting
- Apply relevant financial reporting standards to key elements of financial reports
- Identify and apply disclosure requirements for companies in financial reports and notes
- Prepare group financial statements (excluding group cash-flow statements) including subsidiaries, associates and joint arrangements
- Construct the consolidated financial statements

Approach to Learning	<ul style="list-style-type: none"> • International sources of authority • Elements of financial statements • Presentation of accounts and additional disclosures • Preparation of external reports for combined entities, associates and joint arrangements
Assessment Strategy	<ul style="list-style-type: none"> • Students will be assessed on both conceptual understanding and • application of Indirect Tax practices by way of: • Field Visits • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
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Unit I	ACCOUNTING STANDARDS Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.	8
Unit II	PREPARATION OF FINANCIAL STATEMENTS AS PER IND AS Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.	8
Unit III	PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (Ind AS 37), Earnings per Share (Ind AS 33).	8
Unit IV	PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34).	6
Unit V	CONSOLIDATED FINANCIAL STATEMENTS Meaning of Group, Holding and Subsidiary Company, Purpose and benefits of preparing Consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements, Components of Consolidated Financial Statements, Calculation of Minority Interest, Calculation of Goodwill or Capital Reserve on Consolidation. Accounting treatment for inter-company debts, unrealized profit on stock, unrealized profit on fixed assets, and inter-company dividends.	10

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2			
CO2	3	2	3	1	1	
CO3	3	2	3		2	
CO4	2	1	1			
CO5	3	2	1	1		

Action Based Component

- Preparation of financial statements (Ind-AS)
- Comparative analysis of selected listed company's financial statement.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10				X	X	
5	IAT Exam	20	X	X	X			
6	CBT	10	X	X	X	X		
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers

Reference books

1. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
2. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers

Readings & Case Analysis

Harvard Business Review Cases

Suggested Courses on Coursera

<https://www.coursera.org/learn/advanced-financial-reporting>

SEMESTER/YEAR : VII/IV
COURSE CODE :
TITLE OF THE COURSE: TRENDS IN FINANCIAL TECHNOLOGIES
L: T: P: C : 4:0:0:4

Overview

This course explores the latest trends and developments in financial technologies (FinTech) and their impact on the financial industry. Students will learn about cutting-edge technologies such as blockchain, artificial intelligence (AI), big data analytics, and their applications in banking, investment, insurance, and other financial services.

Course Objectives

1. To understand the key concepts and technologies driving innovation in FinTech.
2. To analyze the impact of FinTech on traditional financial services and business models.
3. To explore emerging trends and future directions in FinTech.
4. To evaluate the opportunities and challenges of implementing FinTech solutions.
5. To develop critical thinking and problem-solving skills through case studies and projects.

Course Outcomes

1. Identify and explain key trends and technologies in FinTech.
2. Analyze the impact of FinTech on financial services and markets.
3. Evaluate the potential of FinTech to disrupt traditional business models.
4. Develop innovative solutions using FinTech concepts and technologies.
5. Communicate effectively about FinTech concepts and their implications.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Case Analysis
Assessment Strategy	<p>Students will be assessed on conceptual understanding and practical application in corporate world through</p> <ul style="list-style-type: none"> ● Submission of assignments ● CBT ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to FinTech Definition and scope of FinTech, Evolution of FinTech, Key drivers of FinTech innovation, FinTech ecosystems and stakeholders, Impact of FinTech on traditional banking models	8

Unit II	Technologies Driving FinTech Blockchain and distributed ledger technology, Artificial intelligence and machine learning, Big data analytics and predictive modeling, Internet of Things (IoT) in FinTech, Cloud computing in financial services	8
Unit III	Applications of FinTech Digital payments and mobile wallets, Peer-to-peer lending and crowdfunding, Robo-advisors and algorithmic trading, InsurTech innovations, RegTech solutions for compliance	8
Unit IV	Regulatory Environment Regulatory challenges and opportunities in FinTech, Regulatory sandboxes and innovation hubs, Compliance and risk management in FinTech, Data privacy and cybersecurity regulations, Cross-border regulatory issues in FinTech	8
Unit V	Future Trends in FinTech Emerging trends in FinTech, Impact of quantum computing and 5G, Ethical and societal implications of FinTech, Decentralized finance (DeFi) trends, Green FinTech and sustainable finance initiatives	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2				2	2
CO2	2	2	2		1	
CO3	1	1	2		1	2
CO4	3	2				
CO5	2		1		3	2

Action Based Component

Group Project: Analyze a real-world FinTech case study and propose innovative solutions.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X	X			

5	IAT Exam	20	X	X	X			
6	CBT	10	X	X	X	X	X	
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

- "FinTech Innovation: From Robo-Advisors to Goal-Based Investing and Gamification" by Paolo Sironi

Reference books:

- "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher".
- The AI Advantage: How to Put the Artificial Intelligence Revolution to Work" by Thomas H. Davenport.

Readings & Case Analysis

Readings:

- "Blockchain Revolution: How the Technology Behind Bitcoin and Other Cryptocurrencies is Changing the World" by Don Tapscott and Alex Tapscott
- "FinTech: The Impact and Influence of Financial Technology on Banking and the Finance Industry" by Richard Hayen

Case Analysis:

- "AI in Finance: Revolutionizing Investment Strategies"
- "Digital Payments Revolution: A Case Study of Mobile Wallet Adoption"

Suggested Courses on Coursera

- Fintech: Finance Industry Transformation and Regulation - Offered by the University of Hong Kong.
- Financial Technology (FinTech) Innovations - Offered by the University of Pennsylvania.

SEMESTER/YEAR: VII/ III

COURSE CODE:

TITLE OF THE COURSE: SUSTAINABILITY AND GREEN SUPPLY CHAIN MANAGEMENT

L: T: P: C: 4: 0: 0:4

Overview

This course explores sustainability principles in supply chain management, covering environmental impact assessments, green procurement, and logistics. Through practical assignments, students develop skills to implement sustainable solutions in business. Emphasis is on stakeholder engagement and integrating sustainability into business strategy. Upon completion, students can address demands for sustainability in supply chains.

Course Objectives

1. Understand the principles of sustainability and their relevance to supply chain management.
2. Learn to conduct environmental impact assessments and identify opportunities for improvement within supply chains.
3. Develop skills to design and implement sustainable procurement strategies to enhance environmental and social performance.
4. Explore green logistics practices and transportation solutions to reduce carbon emissions and improve operational efficiency.
5. Gain knowledge of stakeholder engagement and corporate social responsibility principles to effectively integrate sustainability into business strategy and operations.

Course Outcomes

1. Understand the principles of sustainability and their application in supply chain management.
2. Conduct environmental impact assessments and identify improvement opportunities within supply chains.
3. Design and implement sustainable procurement strategies to enhance environmental and social performance.
4. Explore green logistics practices and transportation solutions for carbon emission reduction and improved efficiency.
5. Acquire knowledge of stakeholder engagement and corporate social responsibility principles to integrate sustainability into business strategies effectively.

Approach to Learning	<ul style="list-style-type: none">● Lectures● Readings● Active student participation and class room exercises in understanding digital marketing concepts.
Assessment Strategy	Participants will be assessed on both conceptual understanding and application of digital marketing. <ul style="list-style-type: none">● Practical assignments using digital marketing assessment tools.● Submission of assignments● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Sustainability and Green Supply Chain Management: <ul style="list-style-type: none"> • Overview of sustainability principles and concepts • Introduction to green supply chain management • Importance of sustainability in business operations • Key drivers for adopting sustainable practices in supply chains. 	8
Unit II	Environmental Impact Assessment in Supply Chains: <ul style="list-style-type: none"> • Understanding environmental sustainability metrics and indicators • Life Cycle Assessment (LCA) methodologies • Identifying environmental hotspots and impacts within supply chains • Tools and techniques for conducting environmental impact assessments • Strategies for mitigating environmental risks and improving sustainability performance. 	8
Unit III	Sustainable Procurement and Vendor Management: <ul style="list-style-type: none"> • Principles of sustainable procurement • Sustainable sourcing practices and criteria • Supplier evaluation and selection processes • Supplier relationship management for sustainability • Certification schemes and standards for sustainable sourcing. 	8
Unit IV	Green Logistics and Transportation: <ul style="list-style-type: none"> • Introduction to green logistics and transportation • Strategies for reducing carbon emissions in transportation • Optimization techniques for green logistics operations • Sustainable packaging and materials handling practices. 	8
Unit V	Corporate Social Responsibility (CSR) and Stakeholder Engagement: <ul style="list-style-type: none"> • Understanding corporate social responsibility (CSR) in supply chains • Stakeholder mapping and engagement strategies • Reporting and disclosure of sustainability performance • Integration of CSR into business strategy and operations • Future trends and challenges in sustainability and green supply chain management. 	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	-	-	-	-	-
CO2	2	3	-	-	-	-
CO3	1	-	2	-	-	-
CO4	3	-	-	2	-	-
CO5	-	3	1	-	2	-

Action Based Component

Assignment 1: Sustainable Packaging Assessment

Objective: Evaluate the environmental impact of packaging used by a company and propose sustainable alternatives.

Tasks:

1. Analyze the current packaging materials and design used by the company.
2. Assess the environmental impact of packaging, including carbon footprint, material usage, and recyclability.
3. Research sustainable packaging alternatives, such as biodegradable materials or reusable packaging.
4. Compare the environmental performance and cost implications of different packaging options.
5. Develop a recommendation report outlining the preferred sustainable packaging solution and implementation plan.

Assignment 2: Green Transportation Plan

Objective: Design a green transportation plan to reduce carbon emissions and improve efficiency in a company's logistics operations.

Tasks:

1. Conduct an assessment of the company's current transportation practices, including vehicle fleet, routes, and fuel usage.
2. Identify opportunities for reducing carbon emissions through measures such as route optimization, vehicle upgrades, or alternative fuels.
3. Research best practices in green transportation, such as electric vehicles or use of renewable fuels.
4. Develop a comprehensive transportation plan outlining specific actions, timelines, and responsible parties.
5. Calculate the potential environmental and cost savings resulting from the implementation of the green transportation plan.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5						
2	Attendance	5						
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT Exam	20	X	X	X			
6	CBT	10	X	X	X			
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

1. Sustainability and Green Supply Chain Management" by Joseph Sarkis, Publisher: Pearson, Year: 2021 (ISBN: 978-0-13-344187-7)
2. Green Logistics: Improving the Environmental Sustainability of Logistics" by Alan C. McKinnon, Publisher: Kogan Page, Year: 2015 (ISBN: 978-0-7494-7479-9)

Reference books

1. Sustainable Supply Chain Management: Practical Ideas for Moving Towards Best Practice" by Paul Childerhouse, David Towill, Publisher: Springer, Year: 2017 (ISBN: 978-3-319-45477-3)
2. "Green Supply Chain Management: Product Life Cycle Approach" by Hsiao-Fan Wang, Shu-Lu Hsu, Publisher: CRC Press, Year: 2019 (ISBN: 978-0-367-13988-7)
3. "Sustainable Logistics and Supply Chain Management: Principles and Practices for Sustainable Operations and Management" by David B. Grant, Alexander Trautrim, Publisher: Kogan Page, Year: 2017 (ISBN: 978-0-7494-7422-5)
4. "The Green Supply Chain: Focusing on Integration and Sustainability" by Roberto Pinto, Carlos Mena, Publisher: Kogan Page, Year: 2018 (ISBN: 978-0-7494-7884-1)

Readings & Case Analysis

1. <https://www.agility.com/en/blog/what-are-green-supply-chain-practices-your-guide-to-supply-chain-sustainability/>
2. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9706087/>
3. <https://link.springer.com/article/10.1007/s11356-022-21544-9>

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/sustainable-supply-chains>
2. <https://ciielearn.in/beta/courselearn.php?cat=9>

SEMESTER/YEAR : VII/IV
COURSE CODE :
TITLE OF THE COURSE : RESEARCH METHODOLOGY
L: T: P: C : 4:0:0:4

Overview

This paper is offered as a core course in the final year. The course aims to develop a research orientation among students and thereby making their managerial decision-making process scientific. The course covers all elements of business research process including problem discovery, literature review, research design, data collection, and data analysis using software applications, interpretation and reporting of results. It provides a knowledge base on steps in a research process needed to conceptualize, define, design and execute a business research project.

Course Objectives

This course attempts to equip the students with the art of managerial decision making, based on economic principles.

- To understand the concepts, tools and terminologies used in research world;
- To identify the methods best suited for investigating different types of problems and questions;
- To develop a research design and analysis the results to provide suggestions based on research findings.
- To demonstrate hands on experience on different tools used in research;
- To analyse and write interpretations for tools used and write reports.

Course Outcomes

On having completed this course student should be able to:

- 1 Apply different methods of research
- 2 Identify research gap and to formulate based on selected research problem.
- 3 Design a research design and analysis the results to provide suggestions based on research findings.
- 4 Analyse statistical data to support fact-based decision making.
- 5 Develop independent thinking for critically analyzing research reports.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Active student participation and class room exercises ● HBR case and article analysis with students'
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding by way of:</p> <ul style="list-style-type: none"> ● Mini projects ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction Meaning, objectives- Criteria for a good research- types of research- research methods vs. research methodology- Steps in research process- Business Research - Nature & Scope.	06 Hours
Unit II	Research Problem Meaning of research problem - Identification of research problem - Sources of Research Problem- review of literature (concept) - statement of problem (concept)- objectives of the study (concept)- Research questions & types.	06 Hours
Unit III	Research Design Meaning; need; features -Concept relating to research design -Types of research design -Sampling – meaning; Steps in sampling -Sampling methods (probability and non-probability methods).	08 Hours
Unit IV	Data Collection and Tabulation Types of Data- Difference Between Primary and Secondary Data - Collection of primary data -questionnaire, schedules, interview, Survey, observation- secondary data - Sources of Secondary Data, tabulation of data: Meaning and Types.	10 Hours
Unit V	Analysis, Interpretation of Data and Research Reporting Statistical methods for data analysis (only theory)- meaning of interpretation- technique of interpretation- significance of report writing- steps- layout of the research report -types of research reports -precautions while writing research reports.	10 Hours

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	3	-	-
CO2	2	3	3	3	-	-
CO3	3	3	3	3	-	-
CO4	2	3	3	3	-	-
CO5	2	2	3	2	-	3

Action Based Component

- Review of literature writing based on general topics
- Drafting or conducting Questionnaire/Surveys/ Field interviews.
- **Course Assessment**

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X		X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	15			X	X		
4	IAT Exam	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks:

1. Cooper, D., & Schindler, P. (2009). Business research methods (4th ed.). New Delhi: Tata McGraw Hill Publications
2. Krishna Swamy, O.R. (1993). Research Methodology. New Delhi: Himalaya Publishing House.
3. Kothari, C.R. (2004). Research Methodology (2nd Ed). New Age.
4. Michael V.P. (2004). Research Methodology in Management. New Delhi: Himalaya Publishing House

Reference books

1. Sadhu & Singh Amarjit. (1983). Research Methodology in Social Science. New Delhi: Himalaya Publishing House
2. Wilkinson and Bhandarkar. (2003). Methodology and Techniques of Social Research. New Delhi: Himalaya Publishing House
3. William Trochim.(2003). Research Methods. Biztantra
4. Priti R Majhi & Prafull K Khatua (2015). Research Methodology. New Delhi: Himalaya Publishing House
5. Bell, E., Bryman, A., & Harley, B. (2018). Business research methods. Oxford university press.
6. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2003). Business research methods 7th ed. Thomson/South-Western: Appendices.
7. Field, A. (2016). Discovering statistics using IBM SPSS statistics. Sage.

Readings & Case Analysis

1. Harvard Business Review
2. MIT Sloan Management Review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/research-methods>
2. <https://www.coursera.org/learn/systematic-review>

COURSE CODE :
TITLE OF THE COURSE : **FINANCIAL DERIVATIVES**
L: T: P: C : **4: 0: 0:4**

Overview

The course covers markets in standard financial derivatives – e.g., forwards, futures, swaps and options - with intent to establish the theoretical basis of prices as well as the practical use – and pitfalls – of these products. Time permitting, more advanced topics will be covered including, exotic options and financial engineering.

Course Objectives

1. Understand the concepts of forward and futures contracts, and how to price them using no-arbitrage principle
2. Understand the concept and pricing of swaps
3. Price options using binomial tree method
4. Price options using Option pricing models, Binomial pricing model and Black-Scholes formula.
5. Analyse the derivatives embedded in structured products

Course Outcomes

1. Understand the definition, types, and functions of derivatives, and differentiate between exchange-traded and OTC derivatives markets.
2. Grasp the key features, types, and differences between futures and forwards contracts, and apply basic concepts through simple problems.
3. Comprehend options terminology, types, trading strategies, and spreads, with an ability to solve related problems.
4. Learn the cost of carry models, factors affecting option pricing, and apply option pricing models like Binomial and Black-Scholes.
5. Understand the features and types of swaps, and explore credit risk management strategies using currency futures and options.

Approach to Learning	<ul style="list-style-type: none">● Lectures● Readings● Active student participation and classroom exercises● Case analysis collaborative with students' involvement Participants will be assist on both conceptual understanding and business application of finance practices by way of:
Assessment Strategy	<ul style="list-style-type: none">● Mini projects● Submission of assignments● Group assignments● Written exams.

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Derivatives Definition – Types – Participants and functions – Development of exchange traded derivatives – Global derivatives markets – Exchange traded vs. OTC derivatives markets – Derivatives trading in India - Requirements for a successful derivatives market.	6
Unit II	Futures and Forwards Introduction- Types of Futures and Forwards Contract – Futures terminology – Key features of futures contracts – Futures vs. Forwards – Simple problems on futures Contract - Market to Market process (Problems).	8
Unit III	Options Introduction – Options terminology – Types – Options trading strategies- Index futures and Types of Index Futures-Spreads and Types of Spreads. (Problems).	9
Unit IV	Pricing of Futures and Options The cost of carry models for stock and index futures – Cash price and futures price, arbitrage opportunity. Factors affecting options pricing – Option pricing models – Binomial pricing model – The Black and Scholes Model – Pricing of index options.	9
Unit V	Financial Swaps and credit risk management Swaps- Features of Swaps- Types of Swaps (Problems). credit risk management: Currency futures and options trading strategies.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	-	-	-
CO2	3	2	3	-	-	-
CO3	3	3	2	-	-	-
CO4	3	3	3	-	-	-
CO5	-	3	3	3	-	-

Action Based Component

- The component allows users to execute various types of derivative trades, such as option, futures, swaps, and forwards.
- It provides tools for managing risk associated with derivative positions.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5						
2	Attendance	5	X	X				
3	Assignment 1	10			X	X		
4	Assignment 2	10	X	X	X			
5	IAT Exam	20						
6	CBT	10	X	X	X			
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

1. John C. Hull, Fundamentals of Futures and Options Markets, 8th edition, Pearson Prentice Hall

Reference books

1. McDonald, Robert L., 2013, Derivatives Markets, 3 rd edition, Pearson Higher Education, Inc.
2. McDonald, Robert L., 2009, Fundamentals of Derivatives Markets, Pearson Education, Inc

Readings & Case Analysis

1. Case Study: Options Trading Strategies
2. Case Study: Pricing of Index Options
3. Case Study: Currency Futures and Options

Suggested Courses on Coursera

1. "Financial Engineering and Risk Management Part I" by Columbia University. Delve deeper into financial engineering concepts, derivative pricing models, and risk management strategies in this advanced course. [Link](https://www.coursera.org/specializations/financialengineering) <https://www.coursera.org/specializations/financialengineering>.

SEMESTER/YEAR : VIII/IV
COURSE CODE :
TITLE OF THE COURSE : **ADVANCED ACCOUNTING**
L: T: P: C. : **4:0:0:4**

Overview

Advanced Accounting is designed to provide students with an in-depth understanding of complex accounting concepts and practices. The course focuses on advanced topics such as consolidation, partnerships, foreign currency transactions, and accounting for governmental and nonprofit organizations.

Course Objectives

The objectives of the course are to enable the student to:

1. To explore advanced topics in financial accounting, including consolidations and business combinations.
2. To analyze complex financial statements and interpret their implications for decision-making.
3. To understand the accounting treatment of partnerships, including the distribution of profits and losses.
4. To examine the impact of foreign currency transactions on financial reporting and analyze related accounting issues.
 To familiarize students with the accounting standards and reporting requirements applicable to governmental and nonprofit entities.

Course Outcomes

At the end of this course, students are able to:

1. Understand and apply advanced accounting principles related to consolidations, mergers, and acquisitions.
2. Analyze and interpret financial statements of complex business entities, including multinational corporations.
3. Demonstrate proficiency in accounting for partnerships, including admission, retirement, and dissolution of partners.
4. Evaluate the accounting treatment of foreign currency transactions and translate financial statements of foreign subsidiaries.
5. Comprehend the specialized accounting requirements for governmental and nonprofit organizations.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures: Providing theoretical foundations and conceptual understanding of accounting principles, standards, and practices applicable to corporations. ● Case Studies: Analyzing real-world corporate financial scenarios to apply theoretical knowledge, develop problem-
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	<p>solving skills, and understand the complexities of accounting in practical contexts.</p> <ul style="list-style-type: none"> ● Hands-on Exercises: Engaging in practical exercises, such as preparing financial statements, journal entries, and conducting financial analysis using accounting software or spreadsheets. ● Group Discussions: Facilitating discussions to exchange ideas, share experiences, and collaborate on solving accounting problems, enhancing critical thinking and communication skills. ● Assignments and Assessments
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding and business application of Finance practices by way of:</p> <ul style="list-style-type: none"> ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	<p>Consolidation of Financial Statements</p> <p>Introduction to Consolidated Financial Statements -Preparation of Consolidated Balance Sheet - Consolidated Income Statement and Statement of Cash Flows -Equity Method and Consolidated Financial Statements</p>	7
Unit II	<p>Partnerships: Formation, Operations, and Liquidation</p> <p>Partnership Formation: Contributions, Admission of New Partners -Partnership Operations: Allocation of Profits and Losses, Drawing Accounts - Partnership Liquidation: Settlement of Accounts, Sale of Assets,</p>	8

	<p>Distribution of Proceeds - Accounting for Partners' Equity: Capital Accounts and Changes in Ownership Interest -Partnership Dissolution: Voluntary vs. Involuntary Dissolution, Accounting Treatment</p>	
Unit III	<p>Foreign Currency Transactions and Translation</p> <p>Accounting for Foreign Currency - ransactions: Initial Recognition, Subsequent Measurement - Translation of Foreign Currency Financial Statements: Functional Currency vs. Reporting Currency - Treatment of Foreign Currency Gains and Losses -Hedging Foreign Currency Risk: Forward Contracts, Options, and Swaps</p>	9
Unit IV	<p>Accounting for Governmental Organizations</p> <p>Fund Accounting: Governmental Funds, Proprietary Funds, Fiduciary Funds - Budgeting in Governmental Entities -Revenue Recognition for Governmental Entities -Expenditure Classification and Measurement - Financial Reporting for Governmental Entities: - Comprehensive Annual Financial Report (CAFR)</p>	8
Unit V	<p>Accounting for Nonprofit Organizations</p> <p>Fund Accounting for Nonprofits: Unrestricted, Temporarily Restricted, Permanently Restricted Funds -Revenue Recognition for</p>	8

	Nonprofits: Contributions, Grants, Membership Dues -Expense Classification and Allocation in Nonprofit Organizations - Financial Reporting for Nonprofit Organizations: Statement of Financial Position, Statement of Activities.	
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CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	2	-	-	-
CO3	3	2	3	-	-	-
CO4	3	3	3	-	-	-
CO5	3	2	2	-	-	2

Action Based Component

- Mini projects
- Role Play Analysis
- Company Production and Operations Visit to gain practical Exposure

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	I IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

Barbara Chiappetta, Ken Shaw, John Wild. (2021). "Advanced Accounting."

Reference books

Paul M. Fischer, William J. Taylor, Rita H. Cheng. (2018). "Advanced Accounting."

Joe Ben Hoyle, Thomas Schaefer, Timothy Doupnik. (2019). "Advanced Accounting."

"Readings & Case Analysis

Suggested Courses on Coursera

SEMESTER/YEAR : VI SEM/III YEAR
COURSE CODE :
TITLE OF THE COURSE: BUSINESS INTELLIGENCE AND DATA VISUALIZATION
L: T: P: C 4:0: 0: 4

Overview

This course provides an introduction to the concepts and techniques of business intelligence (BI) and data visualization. Students will learn how to analyze and interpret data to make informed business decisions. Topics include data warehousing, data mining, data visualization tools, and best practices for creating effective visualizations.

Course Objectives

- Understand the fundamental concepts of business intelligence and its applications in various industries.
- Learn the principles of data warehousing and data modeling for effective data storage and retrieval
- Explore techniques for data mining and predictive analytics to extract actionable insights from large datasets.
- Understand the principles of data visualization and how to create compelling visual representations of data.

Course Outcomes

- Students will be able to explain the importance of business intelligence in decision-making processes.
- Students will be able to design and implement a data warehouse schema to support BI initiatives.
- Students will be able to apply data mining algorithms and predictive modeling techniques to real-world datasets.
- Students will be able to design and develop effective data visualizations using appropriate tools and techniques.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Hands on Training
Assessment Strategy	<p>Students will be assessed on conceptual understanding and practical application in corporate world through</p> <ul style="list-style-type: none"> ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Definition and importance of business intelligence (BI), Historical background and evolution of BI, Role of BI in modern business decision-making, Benefits and challenges of implementing BI systems, Overview of BI architecture and components.	6
Unit II	Introduction to data warehousing concepts and principles, Types of data warehouses (e.g., enterprise data warehouse, data marts), Dimensional modeling techniques for designing data warehouses, Extract, Transform, Load (ETL) processes for populating data warehouses, Data quality and governance in data warehousing environments, Best practices for data warehouse implementation and maintenance	7
Unit III	Overview of data mining concepts and techniques, Types of data mining algorithms (e.g., classification, clustering, association), Data preprocessing steps for data mining (e.g., data cleaning, feature selection), Introduction to predictive analytics and its applications, Evaluation metrics for assessing the performance of predictive models, Ethical considerations and challenges in data mining and predictive analytics	9
Unit IV	Principles of effective data visualization design (e.g., Tufte's principles), Types of data visualizations (e.g., bar charts, scatter plots, heatmaps), Color theory and best practices for choosing colors in visualizations, Techniques for storytelling with data and creating narrative-driven visualizations, Interaction design principles for designing interactive visualizations	10
Unit V	Overview of popular data visualization tools (e.g., Tableau, Power BI, D3.js), Comparison of different data visualization tools based on features and capabilities, Techniques for integrating data visualizations into web applications and presentations, Best practices for designing dashboard layouts and user interfaces, Introduction to data storytelling platforms and techniques	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	-	3	2	-	-	-
CO3	-	3	2	-	-	-
CO4	-	3	2	-	-	-
CO5	-	3	2	1	-	1

Action Based Component

- Practical sessions using data visualization tools to create visualizations and dashboards

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. "Interactive Data Visualization for the Web" by Scott Murray

Reference books

1. "Storytelling with Data: A Data Visualization Guide for Business Professionals" by Cole Nussbaumer Knaflic
2. "Information Dashboard Design: Displaying Data for At-a-Glance Monitoring" by Stephen Few
3. "Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking" by Foster Provost and Tom Fawcett

Problem Analysis

Dataset will be shared, where students are required to create data analysis using the statistical software

SEMESTER/YEAR : VI SEM/III
YEAR
COURSE CODE :
TITLE OF THE COURSE: INTERNATIONAL SUPPLY CHAIN MANAGEMENT
L: T: P: C : 4: 0: 0: 4

Overview

The course explores in the area of International supply chain management (SCM) to underline their strategic importance to firms. The course focuses on core concepts of supply chain strategies and operational aspects of SCM. The course highlights the roles of supply chain, Purchasing, inventory management, international payment, and information systems in a firm's international operation. In addition, the course focus on designing of global supply chain to counter risks, enhances efficiency, and promotes sustainability.

Course Objectives

Supply chains are generally considered as a network of nodes with each node adding value to products that swiftly flow through the logistics and IT pipelines connecting the nodes, finally emerging out as finished products for consumption. From the single owner vertical integrated network, supply chain networks have evolved into a globally dispersed multiple owner networks, each controlling the respective nodes and the links, in coordination and collaboration with other stakeholders.

Course Outcomes

- To understand the key operational issues involved in international SCM
- To critically analyze the supply chain management in international business;
- To illustrate the composition of global supply chain;
- To Apply the knowledge of managing SCM in international trade operations;
- To Analyse the supply chain strategies of firms

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and class room exercises
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of econometrics models by way of: <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Understanding Supply Chain	6

	Introduction to supply chain management, evolution of supply chains, objectives of supply chain, decision phases in a supply chain, process views – cycle view, push/pull view, supply chain macro processes in a firm, key issues in supply chain management	
Unit II	Understanding Global Supply Chain Operations Insight into global trade and global supply chains, Expertise in emerging markets and global supply chains, Best practices for strategic global supply chain management, How to integrate global supply chain functions, Strategic benefits of global supply chains	8
Unit III	Supply Chain Drivers and Performance Competitive and supply chain strategies. Achieving strategic fit and its challenges. Supply Chain enablers (Technology, Organizational Infrastructure, Alliances, Human Resources). Supply Chain Drivers (Inventory, Transportation, Information, Sourcing, Facilities, Pricing) Supply Chain Performance: Supply Chain efficiency Supply Chain Responsiveness, Responsiveness – Efficiency trade off, supply chain risks	10
Unit IV	Purchasing in Global Supply Chain Key elements of a global purchasing strategy, how to move from international to global purchasing, Types of global purchasing strategies, Strategies for outsourcing and off shoring, Selecting suppliers and designing global supplier networks	8
Unit V	Inventory Management Methods and Models Role of cycle inventory in supply chain. Production lot sizing. Lot sizing with capacity constraint. Aggregating multiple products in a single order. Economies of Scale to exploit quantity discounts. Numerical examples to illustrate the above types of inventory problems and its solution using various model	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	2	3	3	-	-	-
CO3	3	2	3	-	-	-
CO4	3	3	3	-	-	-
CO5	3	3	3	-	-	-

Action Based Component

- Analyze the global supply chain management - Zara- fast fashion, Metro Cash and Carry
- Performance Analysis of global supply chain management

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation and Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Designing and managing the supply chain: Concepts, strategies, and cases (3e). McGraw-Hill Education India, New Delhi - Simchi-Levi, D., Kaminsky, P, Simchi-Levi, E., and Shankar, R. (2008).

Reference books

1. Shah, J. (2016). Supply Chain Management: Text and Cases (2e). Pearson Education India
2. Hult, T.; Closs, D.; Frayer, D. Global Supply Chain Management Leveraging processes, measurements and tools for strategic corporate advantage. McGraw Hill. 2013

SEMESTER/YEAR : VIII/ IV
COURSE CODE :
TITLE OF THE COURSE : **BEHAVIORAL FINANCE**
L: T: P: C : **4:0:0:4**

Overview

This course provides an in-depth exploration of behavioural finance, a field that combines principles of psychology and economics to understand and explain financial decision-making. It covers the nature, scope, and an objective of behavioral finance, contrasts it with standard finance, and examines its significance and application in various financial contexts. Furthermore, the course delves into the history of behavioural finance, modern behavioural finance theories, investor types, and implications for corporate finance.

Course Objectives

1. To introduce students to the principles and concepts of behavioural finance.
2. To analyse the role of psychology in financial decision-making.
3. To understand its implications on investors and corporations.
4. To explore psychographic models used in behavioural finance and their applications.
5. To discuss the effects of behavioural finance for investment policy, asset allocation, and corporate finance decisions.

Course Outcomes

By the end of the course, students will be able to:

1. Explain the nature and scope of behavioural finance and its relationship with standard finance.
2. Identify and analyze various behavioural biases affecting financial decision-making.
3. Evaluate the impact of Efficient market hypothesis.
4. Apply psychographic models to understand investor behaviour and tailor investment strategies accordingly.
5. Develop strategies to mitigate the effects of behavioural biases on investment and corporate finance decisions.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Case study
Assessment Strategy	<ul style="list-style-type: none"> ● Assignment ● Group Presentation ● Written Exam.

Syllabus

Units	Syllabus Details	Teaching Hours
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Unit I	Introduction to Behavioural Finance What is Behavioural Finance? – Nature, Scope, Objectives, Significance and Application-- Standard Finance v/s Behavioural Finance, The Role of Behavioural Finance in Creating a Successful Advisory Relationship; The History of Behavioural Finance – Historical Perspective on the link between Psychology and Economics, Modern Behavioural Finance, Psychographic Models used in Behavioural Finance.	10
Unit II	Dimensions of Behavioural Finance Characteristics of Behavioural Finance & Different Biases - Prospect Theory - Framing - Mental accounting - Loss Aversion - Influence of behavioural biases on investment decision making.	7
Unit III	Implications of Behavioural Finance Implication of Dimensions - Rational Managers Vs Irrational Investors - Efficient market hypothesis & alternate market hypothesis - Expected Utility Theory.	7
Unit IV	Behavioural Investor Types Behavioural Investor Type Diagnostic Process, Background of the Development of Behavioural Investor Types, Psychographic Models of Investor Behaviour, Early Psychographic Models, The Behavioural Alpha Process – A Top-Down Approach, Behavioural Investor Types – Preserver, Follower, Independent, Accumulator. Investment Policy and Asset Allocation.	10
Unit V	Behavioural Corporate Finance Behavioral Corporate Finance - Rational Managers & Irrational Investors - Valuation - Capital Budgeting & Investment Decisions - Dividend Policy Decisions	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	-	-	-	1
CO2	3	2	-	-	-	-
CO3	3	2	2	-	1	-
CO4	3	2	-	-	-	-
CO5	3	2	2	-	1	1

Action Based Component

- Students can engage in role play scenarios where they act as financial advisors and clients.
- Divide students into groups to research and analyze psychographic models used in behavioural finance.
- Students can analyze the investment behavior of each type, identify their biases, and develop tailored investment strategies and asset allocations based on their characteristics.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5						
2	Attendance	5	x	x	x	x	x	
3	Assignment 1	10	x	x				
4	Assignment 2	10				x	x	
5	IAT Exam	20	x	x				
6	CBT	10	x	x	x	x		
7	Semester End Examination	40	x	x	x	x	x	

Recommended Resources

Textbook :

1. Behavioural Finance by Prasanna Chandra, Mc GrawHill Publications

Reference books

1. Michael M Pompian, Behavioural Finance and Wealth Management, Wiley Finance.
2. Understanding behavioural finance By Lucy P. Ackert and Richard Deaves
3. Williams Forbes, Behavioral finance, Wiley 2011

Suggested Courses on SWAYAN

https://onlinecourses.swayam2.ac.in/imb24_mg49/preview

SEMESTER/YEAR : VIII / IV
COURSE CODE :
TITLE OF THE COURSE : **MERCHANT BANKING AND FINANCIAL SERVICES**
L: T: P: C : **4: 0: 0: 4**

Overview

Merchant Banking and Financial Services play a pivotal role in the global financial ecosystem, providing critical support and expertise to businesses, governments, and individuals. These services encompass a wide array of financial activities, from investment management and advisory to underwriting and project financing, aimed at fostering economic growth and stability. To provide conceptual understanding and in-depth knowledge of merchant banking services concerning financial markets in India and to provide knowledge of financial services.

Course Objectives

The objectives of the course are enabling the student:

- To describe the financial structure in India and various regulations in the Merchant Banking domain and also throw light on the rules and regulations governing the Indian securities market.
- To familiarize with public issue management mechanism, role of issue manager, SEBI guidelines and marketing of securities
- To create an understanding on the trends in financial services, merger and acquisition, portfolio management services and credit rating.
- To provide exposure to fund based financial services such as leasing and hire purchasing, financial evaluation.
- To interpret other fund based financial services such as consumer credit, real estate financing, bill discounting, factoring and venture capital.

Course Outcomes

At the end of the course, students are able to:

- Possess better understanding of the financial structure in India and various regulations in the Merchant Banking Domain. Understand the rules and regulations governing the Indian securities market.
- Possess knowledge on public issue management mechanism, various forms of issues, role of issue manager, SEBI guidelines and marketing of securities.
- Possess insights on recent trends in financial services, merger and acquisition, portfolio management services and credit rating.
- Have exposure on fund based financial services such as leasing and hire purchasing, financial evaluation.
- Have better understanding on other fund based financial services such as consumer credit, real estate financing, bill discounting, factoring and venture capital.

Approach to Learning	<ul style="list-style-type: none"> ● Lectures ● Readings ● Case analysis collaboratively with students’ involvement
Assessment Strategy	<ul style="list-style-type: none"> ● Mini Projects ● Submission of Assignments ● Group Assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	MERCHANT BANKING Introduction – An Over view of Indian Financial System – Merchant Banking in India – Recent Developments and Challenges ahead – Institutional Structure – Functions of Merchant Bank -Legal and Regulatory Framework – Relevant Provisions of Companies Act- SERA SEBI Guidelines - FEMA, etc. - Relation with Stock Exchanges and OTCEI.	9
Unit II	ISSUE MANAGEMENT Role of Merchant Banker in Appraisal of Projects, Designing Capital Structure and Instruments –Issue Pricing – Book Building – Preparation of Prospectus Selection of Bankers etc. - Role of Registrars –Bankers to the Issue, Underwriters, and Brokers. – Offer for Sale – Green Shoe Option – E-IPO, Private Placement – Bought out Deals – Placement with FIs, MFs, FIIs, etc. Off - Shore Issues. – Issue Marketing – Advertising Strategies – NRI Marketing –Post Issue Activities.	9
Unit III	OTHER FEE BASED SERVICES Mergers and Acquisitions – Portfolio Management Services – Credit Syndication – Credit Rating – Business Valuation.	7
Unit IV	FUND BASED FINANCIAL SERVICES Leasing and Hire Purchasing – Basics of Leasing and Hire purchasing – Financial Evaluation.	7
Unit V	OTHER FUND BASED FINANCIAL SERVICES Consumer Credit – Credit Cards – Real Estate Financing – Bills Discounting – factoring and Forfeiting – Venture Capital.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	1
CO2	2	3	2	3	2	1
CO3	2	2	2	2	2	-
CO4	3	3	3	2	1	1
CO5	1	2	1	1	-	1

Action Based Component

- Research Based Mini Projects
- Role Plays
- Visit to Merchant Bankers

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT Exam	20	X	X				
6	CBT	10	X	X	X			
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

1. Dr. S. Gurusamy, Merchant Banking and Financial Services, Tata McGraw Hill, New Delhi, 4th Edition, 2019

Reference books

1. Khan M.Y., Financial Services, Tata McGraw Hill, New Delhi, 10th Edition, 2019
2. Anbarasu Joseph D, Boominathan VK, Mohan Man, Gnanaraj G, Financial Services, Sultan Chand & Sons, 3rd Edition (Revised), 2017
3. Merchant Banking & Financial Services, Madhu Vij, Swati Dhawan, Tata McGraw Hill, 2nd Edition, 2017

Readings & Case Analysis

- Relevant case study.
- Relevant and important articles from academic linked journals in the domain of management such as Harvard business review.

Suggested Courses on Coursera

- <https://www.coursera.org/learn/fintech-transformation-financial-services>
- <https://www.coursera.org/specializations/digital-transformation-financial-services>
- <https://www.coursera.org/learn/blockchain-transformations-financial-services>

SEMESTER/YEAR : VIII/IV
COURSE CODE :
TITLE OF THE COURSE : RISK MANAGEMENT & INSURANCE
L: T: P: C : 4: 0: 0: 4

Overview

This course introduces students to the fundamental concepts and practices of risk management and insurance. It covers various types of risks, risk assessment techniques, insurance principles, and the management of insurance companies. The course also explains emerging trends in risk management and insurance in the context of globalization and technological advancements.

Course Objectives

- To provide students with a comprehensive understanding of risk management principles and practices.
- To familiarize students with the various types of insurance and the role of insurance in risk mitigation.
- To develop students' skills in risk assessment, evaluation, and management.
- To analyze the impact of globalization and emerging technologies on risk management and insurance practices.

Course Outcomes

- To define and classify different types of risks.
- To apply risk assessment techniques such as brainstorming, SWOT analysis, and risk registers.
- To evaluate risks using qualitative and quantitative methods.
- To implement risk management strategies including risk avoidance, mitigation, transfer, and acceptance.
- To explain the principles of underwriting and claims management in insurance.
- To analyze the impact of globalization, cyber risks, and sustainability on risk management and insurance practices.

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants in the Risk Management and Insurance course will be assessed through <ul style="list-style-type: none"> • Class Participation • Attendance • Assignment • Semester End Examination

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Risk Management Definition of Risk, Risk and Uncertainty-Types of Risk-Burden of Risk-Sources of Risk-Methods of handling Risk-Degree of Risk-Management of Risk.	8
Unit II	Risk Analysis and Evaluation Risk identification techniques-Brainstorming, Risk registers, SWOT analysis; Risk measurement - Qualitative risk analysis, Quantitative risk analysis, Risk scoring; Risk evaluation techniques - Risk matrix, Decision trees, Cost - benefit analysis; Risk management strategies- Risk avoidance, Risk mitigation, Risk transfer, Risk acceptance.	8
Unit III	Introduction to Insurance Risk and Insurance- Definition and Basic Characteristics of Insurance - Insurance vs. Gambling - Insurance vs. Hedging Types of Insurance. Indian Insurance Industry -Historical Framework of Insurance, Insurance sector Reforms in India. IRDA-Duties and powers of IRDA-IRDA Act 1999.	8
Unit IV	Management of Insurance Companies Functions and Organization of Insurers- Types of Insurance Organization, Organizational Structure of Insurance Companies-Functions of Insurers. Underwriting-Principles of Underwriting, Underwriting in Life Insurance, Underwriting in non-life Insurance. Claims Management-Claim Settlement in General Insurance-Claim Settlement in Life Insurance.	8
Unit V	Emerging Trends in Risk Management and Insurance Globalization and its impact on risk management - Multinational insurance programs - Political risk insurance, Cyber risk and insurance - Cyber risk assessment - Cyber insurance coverage, Sustainable and ethical risk management practices - Environmental, Social, and Governance (ESG) considerations- Corporate social responsibility in risk management.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1	-	-	1
CO2	3	2	-	-	-	1
CO3	3	2	-	-	-	-

CO4	3	1	-	-	-	-
CO5	2	1	1	1	-	1

Action Based Component

- Risk management simulation exercise. Students should be divided into groups and tasked with managing a simulated scenario involving various types of risks, such as financial, operational, and strategic risks. Students should analyze the scenario, identify potential risks, develop risk management strategies, and make decisions to mitigate or transfer risks.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10				X	X	
5	IAT Exam	20	X	X	X			
6	CBT	10			X	X	X	
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook :

1. Principles of Risk Management and Insurance by George E. Rejda

Reference books

1. Risk Management and Insurance by Harrington and Niehaus
2. Principles of Insurance by M. N. Mishra

Readings & Case Analysis

Articles from the Journal of Risk and Insurance:

- "Risk Management Strategies in the Insurance Industry" by John Doe
- "Emerging Trends in Global Risk Management" by Jane Smith

Case studies:

- "Managing Cyber Risks: Lessons from the Equifax Data Breach"

Suggested Courses on Coursera

- Fundamentals of Risk Management by University of London & SOAS University of London