

DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone,
Pollachi Road, Eachanari,
Coimbatore – 641021



B.Com FS

Admitted in B. Com (FS) from the academic year 2021-22 Onwards

VISION

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youngsters who can accelerate the overall development of India.

MISSION

To provide quality education at affordable cost, build academic and research excellence, maintain eco- friendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India.

MOTTO

Transform the youth into National Asset. Vision and Mission of the Department:

VISION

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the Industry need.

MISSION

Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.

Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in entrepreneurial venture, higher education and or employment.

Program Educational Objectives (PEO)

PEO1	:	Shall emerge as a successful, qualified, innovative and dynamic citizen in fulfilling the needs of the Industry, Government, Commerce and IT sector.
PEO2	:	Will employ the practical knowledge in Small, Medium and Large Scale Industries like accounting, E- Commerce, share market and other IT related services.
PEO3	:	Would flourish professionally with knowledge and skills throughout their career.
PEO4	:	Able to evolve programmes for system-based applications and web page creation for business enterprises.
PEO5	:	Shall adequately contribute to the growth of the nation and society by applying the knowledge gained in commerce and technical fields.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
A world renowned industry-integrated institution	PEO1, PEO2
Imparts knowledge, skill, and research culture in young men and women to suit emerging young India.	PEO2, PEO5

Mapping of Department Mission to PEO

Department Mission	PEO's
Provides a student-centered environment.	PEO1, PEO3
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO4, PEO5
Demonstrates the knowledge, skills, and competencies necessary to excel in accounting profession, entrepreneurial venture, higher education and or employment	PEO1, PEO4, PEO6

Program Outcomes (PO)

PO1	:	Afford wide knowledge both in Commerce and Information technology.
PO2	:	Apply the knowledge of commerce, information technology, social science and accounting fundamentals to provide solutions to industry problems.
PO3	:	Enhance the ability to use accounting concepts, principles and frameworks.
PO4	:	Utilize research –based knowledge including design of tools, analysis, interpretation of data and synthesis of the information to offer valid conclusions.
PO5	:	Apply appropriate techniques, resources, and modern statistical tools & software in information technology.
PO6	:	Function effectively as an individual, as a member or a leader and in multidisciplinary scenario.
PO7	:	Communicate effectively with accounting professionals & IT community.
PO8	:	Demonstrate knowledge and understanding of Accounting principles and apply own work to manage multidisciplinary fields.
PO9	:	Recognize the need for the preparation, ability to engage in independent and life –long learning in the technological revolution.

Program Outcomes	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	L	L		M	
PO2	L	M		M	
PO3	M	M		H	
PO4	L	M			
PO5			M	M	
PO6	L		M		
PO7		L		M	M
PO8				M	M
PO9	L			M	

CURRICULUM

B.Com FS with Digital Finance

Components considered for Course Delivery is listed below:

- Class room Lecture
- Laboratory class and demo
- Assignments
- Mini Project
- Project
- Online Course
- External Participation
- Seminar
- Internship
- Flipped Class Room

CURRICULUM STRUCTURE

S.No	Sem	Part	Sub Type	Subjects	Cr	Hr	Assessment		
							Int	Ext	Total
1	I	1	L1	Language – I	4	4	40	60	100
2		2	L2	English for Communication – I	4	4	40	60	100
3		3	Core	Fundamentals of Financial Accounting	4	4	40	60	100
4		3	Core Practical	Practical- Fundamentals of Financial Accounting	2	4	20	30	50
5		3	DSC	Statistics for Business	4	4	40	60	100
6		3	DSC Practical	Practical- Statistics for Business	2	4	20	30	50
7		3	Allied	Management concepts and Practices	4	4	40	60	100
8		4	AEC	Accounting for Computerised Environment	2	2	50	-	50
9		6	VAC	IT Application for Business-I	2	-	50	-	50
1	II	1	L1	Language – II	4	4	40	60	100
2		2	L2	English for Communication – II	4	4	40	60	100
3		3	Core	Cost and Management Accounting	4	4	40	60	100
4		3	Core Practical	Practical- Cost and Management Accounting	2	4	20	30	50
5		3	DSC	Principles of Marketing Management	4	4	40	60	100
6		3	DSC Practical	Practical- Principles of Marketing Management	2	4	20	30	50
7		3	Allied	Introduction to Digital Finance	4	4	40	60	100
8		4	AEC	Environmental studies	2	2	50	-	50
9		6	VAC	IT Application for Business-II	2	-	50	-	50
1	III	3	Core	Corporate Accounting – I	4	5	40	60	100
2		3	Core	Practical- Corporate	2	4	20	30	50

			practical	Accounting – I					
3		3	DSC	Financial Management	4	5	40	60	100
4		3	DSC Practical	Practical- Financial Management	2	4	20	30	50
5		3	Allied	Business Research methods	4	5	40	60	100
6		4	SEC	Business correspondence	2	5	20	30	50
7		4	AEC	Financial Mathematics	2	2	50	-	50
8		6	VAC	IT Application for Business-III	2	-	50	-	50
9			ITR	Industrial Training Report – I	2	-	50	-	50
10		6	IDL	Inter Departmental Learning –I	2	-	50	-	50
1	IV	3	Core	Corporate Accounting – II	4	5	40	60	100
2		3	Core practical	Practical- Corporate Accounting - II	2	4	20	30	50
3		3	DSC	Fundamentals of Business Taxation	4	5	40	60	100
4		3	DSC Practical	Practical- Fundamentals of Business Taxation	2	4	20	30	50
5		3	Allied	Merchant Banking and Financial services	4	5	40	60	100
6		4	SEC	Entrepreneurial Skill Development	2	5	20	30	50
7		4	AEC	Human Rights	2	2	50	-	50
8		6	VAC	Professional Grooming	2	-	50	-	50
9		6	IDL	Inter Departmental Learning – II	2	-	50	-	50
1		V	3	Core	Corporate Finance	4	5	40	60
2	3		Core practical	Practical- Corporate Finance	2	5	20	30	50
3	3		DSC	Investment Analysis and Portfolio Management	4	5	40	60	100
4	3		DSC Practical	Practical - Investment Analysis and Portfolio Management	2	5	20	30	50

5		3	DSE	Digital finance Business model	4	5	40	60	100
6		4	DSE	Introduction to Python	4	5	40	60	100
7		4	SEC	Comprehensive exam	2	-	20	30	50
8			ITR	Industrial Training Report – II	2	--	50	-	50
9		6	VAC	Employability Skills	2	-	50	-	50
1	VI	3	Core	Marketing of Financial services	4	6	40	60	100
2		3	Core practical	Practical- Marketing of Financial services	2	4	20	30	50
3		3	DSE	International Financial Management	4	6	40	60	100
4		3	DSE	Digital Fraud and Risk Management	4	6	40	60	100
5		3	Core	Core Project	8	4	40	80	120
6		4	SEC	Digital Payments and Policy framework	2	4	20	30	50
7		5	EX	Extension Activity	2	-	20	30	50

Course Categories

Finance Subjects Covered

- Financial Management
- Digital Finance
- Financial Mathematics
- Merchant Banking and Financial Services
- Insurance Law and Practice
- Investment Analysis and Portfolio Management
- Digital Banking
- Corporate Finance
- International Finance
- International Financial Management

Management Courses covered

- Management concepts and Practices
- Principles of Marketing Management
- Digital frauds and Risk Management

Commerce Subjects

- Fundamentals of Financial Accounting
- Cost and Management Accounting
- Corporate Accounting-I
- Corporate Accounting-II
- Fundamentals of Business Taxation

Course Types

Skill Enhancement Courses (SEC)

- Business Correspondence
- Entrepreneurial Skill Development
- Comprehensive exams
- Digital payments and Policy framework

Ability Enhancement Courses (AEC)

- Accounting for Computerised Environment
- Environmental Studies
- Financial Mathematics
- Human Rights

Value Added Courses (VAC)

- IT Application for Business-I
- IT Application for Business-II
- IT Application for Business-III
- Professional Grooming
- Employability skills

Quant Courses

- Statistics for Business
- Business Research Methods
- Financial Mathematics

SYLLABUS

SEMESTER I

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Fundamentals of Financial Accounting	4	0	0	4	Theory and Practical

Introduction

This course will expose the students to the basics of financial accounting starting from the generation of voucher to the preparation of final accounts.

Course Objectives

CO1	Outline the functions of accounting in light of the users of accounting information
CO2	Prepare journal entries, ledger accounts, and extract trial balance for business transactions.
CO3	Prepare a cash book and bank reconciliation statement.
CO4	Identify accounting errors and rectify the errors
CO5	Determine the operating results and financial position of proprietary concern.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Analyze the accounting information.
CO2	:	Prepare the books of accounts of an organization.
CO3	:	Evaluate the cash and bank balance and reconcile the books using BRS.
CO4	:	Rectify the errors in the books of accounts
CO5	:	Ascertain the operating results and determine the financial position of the concern.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	1	2	3	3	2
CO2	1	2	2	2	2	3	2	3	2
CO3	2	2	2	2	2	3	3	3	2
CO4	2	1	1	2	2	2	2	3	2

CO5	1	2	2	2	2	3	3	3	2
	1-Low		2-Medium			3-High			

Module	Title	Hours
1	Introduction to Accounting	12
Introduction; Meaning and Definition; Objectives of Accounting, Need for Accounting, Functions of Accounting, Users of Accounting Information, Limitations of Accounting, Accounting Principles: Accounting Concepts and Accounting Conventions. Indian Accounting Standards and International Financial Reporting Standards – brief overview only.		
2	Journalizing and Posting	12
Journal, Rules of Debit and Credit, Compound Journal Entry; Opening Entry; Subsidiary Books: purchase book, sales book, return inward book, return outward book, journal proper, Ledger: Meaning, Rules Regarding Posting, Posting from journal and from subsidiary books, Balancing Ledger Accounts; Advantages of Ledger, Difference between journal and ledger.		
3	Cash book and BRS	12
Cash book: simple, double and three column (with contra entries), Causes of difference between cash book balance and pass book balance; Bank reconciliation statement: Meaning and objective and importance of bank reconciliation statement; Preparing bank reconciliation statement (favourable balance and overdraft)		
4	Summarizing and Rectifying	12
Meaning And Importance Of Trial Balance, Preparation Of Trial Balance, Reasons For Difference In Trial Balance, Errors: Meaning Of Accounting Errors, Types Of Accounting Errors, Rectification Of Errors-Before Preparation Of Trial Balance And After Preparation Of Trial Balance, Use Of Suspense Account For Rectification of Errors.		
5	Final statement	12
Final Accounts: Meaning and objective, components of final accounts of sole trading concern-trading account, profit & loss account, balance sheet; Preparation of Trading Account, Profit & Loss Account and Balance Sheet with the adjustments relating to: closing stock, outstanding expenses, prepaid expenses, accrued incomes, advance incomes, depreciation, bad debts, provision for bad debts, provision for discount on debtors, drawings, additional capital in cash and in kind.		

Reference books

1. S. N. Maheshwari and S. K. Maheshwari., “An Introduction to Accountancy”, Vikas Publishing House, 2018.
2. R. L. Gupta and V. K. Gupta., “Financial Accounting: Fundamentals”, Sultan Chand Publishers, 2018.

3. Rajesh Agarwal and R Srinivasan, “Accounting Made Easy”, McGraw Hill, 2018.

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical – Fundamentals of Financial Accounting	0	0	4	2	Practical

Introduction

This course will help apply basic statistical operation and compute projected figures.

Course Objectives

CO1	Outline the functions of accounting in light of the users of accounting information
CO2	Prepare journal entries, ledger accounts, and extract trial balance for business transactions.
CO3	Prepare a cash book and bank reconciliation statement.
CO4	Identify accounting errors and rectify the errors
CO5	Determine the operating results and financial position of proprietary concern.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Analyze the accounting information.
CO2	:	Prepare the books of accounts of an organization.
CO3	:	Evaluate the cash and bank balance and reconcile the books using BRS.
CO4	:	Rectify the errors in the books of accounts
CO5	:	Ascertain the operating results and determine the financial position of the concern.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	1	2	3	3	2
CO2	1	2	2	2	2	3	2	3	2
CO3	2	2	2	2	2	3	3	3	2

CO4	2	1	1	2	2	2	2	3	2
CO5	1	2	2	2	2	3	3	3	2
	1-Low		2-Medium		3-High				

Module	Title	Hours
1	Introduction to Accounting	12
Introduction to Accounting: Accounting Equation		
2	Journalizing and Posting	12
Journal, Ledger And Trial Balance: Journal entries and Preparation of Ledger		
3	Cash book and BRS	12
Prepare a cash book and bank reconciliation statement.		
4	Summarizing and Rectifying	12
Cash Book and Bank Reconciliation Statement: Cash book- simple, double and three column cash book, prepare bank reconciliation statement		
5	Final statement	12
Final Accounts of Sole Proprietary Concern: Final Accounts with adjustments		

Reference Books

1. S. N. Maheshwari and S. K. Maheshwari., "An Introduction to Accountancy", Vikas Publishing House, 2018.
2. R. L. Gupta and V. K. Gupta., "Financial Accounting: Fundamentals", Sultan Chand Publishers, 2018.
3. Rajesh Agarwal and R Srinivasan, "Accounting Made Easy", McGraw Hill, 2018

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Statistics for Business	4	0	0	4	Theory and Practical

Introduction

This course will help students recollect basic statistical operation and compute projected figures based on correlation and regression techniques.

Course Objectives

CO1	To introduce the concept of data, collection and presentation of data.
CO2	To develop analytical skills using measures of central tendency.
CO3	To familiarize the students with the concept and application of dispersion.
CO4	To deliberate on the tools of predicting the future trends using time series analysis.
CO5	To demonstrate tools of analyzing bi-variate data using correlation and regression.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Create tables for different types of data.
CO2	:	Analyse data using arithmetic mean, median and mode.
CO3	:	Evaluate data by measuring variability with quartile deviation and standard deviation.
CO4	:	Compute trend percentages using trend analysis and least square method.
CO5	:	Draw scatter diagram to measure correlation and use formulas for calculation of correlation and regression for estimating dependent variable.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	3	3	3	2	1	3	2
CO2	1	2	2	3	2	3	2	3	1

CO3	2	2	2	2	3	3	2	3	2
CO4	2	1	3	2	3	2	1	2	2
CO5	1	2	3	3	2	3	2	3	1

1-Low

2-Medium

3-High

Module	Title	Hours
1	Introduction to Statistics & Organization of Data	10
Definition of Statistics, Functions, Limitations; Scope of statistics in Business, Industry and Economics, Concept of Data, Variable, population, Sample. Concept of Classification of data – Types, Frequency distributions, Tabulation of Data- Parts of table, Requisites of a good table		
2	Analysis of Uni-Variate Data	12
Measures of Central Location, Introduction, Different types of Central Tendency Measures, Qualities of good measure of Central Tendency. Arithmetic Mean – Computation using Direct shortcut and step-deviation method, problems on missing frequencies (one or two), properties of AM, problems on combined Mean, corrected Mean, Weighted AM – Simple problems of Weighted AM. Median – computation for raw data, discrete and continuous data, problems on missing frequencies. Mode – computation of mode for raw data, discrete and continuous data – for Uni-modal distribution, problems on Grouping and analysis table		
3	Measures of Dispersion / Variability	12
Introduction, Types of dispersion measures – concept of absolute and relative measures Qualities of good measure of dispersion, Range – Concept and simple problems, Coefficient of Range, Quartile deviation – computation of QD and its coefficient for raw, discrete and continuous data. Mean Absolute Deviation about mean, median & mode Standard Deviation – Computation of SD and its coefficient for raw, discrete and continuous data, simple applications, Combined SD of two groups.		
4	Time Series Analysis	12
Objectives and uses of Time series analysis, Components of Time series, Measurement of Trend by Moving averages method and Least squares method to Linear.		
5	Analysis of Bi Variate Data- Correlation and Regression	14
Correlation –Spearman’s Rank correlation, Karl Pearson’s co efficient of correlation, Regression –Regression lines and Regression coefficient		

Reference books

1. S. P. Gupta Statistical Methods, Latest Edition
2. R. S. Soni, Essential Business Mathematics & Business Statistics, ANE Books
3. J. K. Singh, Business Mathematics, Second Edition, Himalaya Publishing House
4. Dr. S.M. Shukla, Dr. S.P. Sahai, Statistical Methods

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical - Statistics for Business	0	0	4	2	Practical

Introduction

This course will help apply basic statistical operation and compute projected figures.

Course Objectives

CO1	To introduce the concept of data, collection and presentation of data.
CO2	To develop analytical skills using measures of central tendency.
CO3	To familiarize the students with the concept and application of dispersion.
CO4	To deliberate on the tools of predicting the future trends using time series analysis.
CO5	To demonstrate tools of analyzing bi-variate data using correlation and regression.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Create tables for different types of data.
CO2	:	Analyse data using arithmetic mean, median and mode.
CO3	:	Evaluate data by measuring variability with quartile deviation and standard deviation.
CO4	:	Compute trend percentages using trend analysis and least square method.
CO5	:	Draw scatter diagram to measure correlation and use formulas for calculation of correlation and regression for estimating dependent variable.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	3	3	3	2	1	3	2

CO2	1	2	2	3	2	3	2	3	1
CO3	2	2	2	2	3	3	2	3	2
CO4	2	1	3	2	3	2	1	2	2
CO5	1	2	3	3	2	3	2	3	1
	1-Low			2-Medium			3-High		

Module	Title	Hours
I	Introduction to Statistics & Organization of Data	5
i. Frequency table ii. More than and less than frequency tables iii. Ogive curve iv. Tables		
II	Analysis of Uni-Variate Data	6
i. Mean – Arithmetic mean, Geometric mean, Harmonic mean ii. Median iii. Mode- formula and graphical iv. Missing frequency		
III	Measures of Dispersion / Variability	6
i. Range and Coefficient of Range, ii. Quartile deviation and its coefficient for raw, discrete and continuous data. iii. Mean Absolute Deviation about mean, median & mode iv. Standard Deviation coefficient for raw, discrete and continuous data, simple applications, v. Combined SD of two groups.		
IV	Time Series Analysis	6
Measurement of Trend by i. Moving averages method ii. Least squares method to Linear.		
V	Analysis of Bi Variate Data- Correlation and Regression	7
Correlation –Spearman’s Rank correlation, Karl Pearson’s co efficient of correlation, Regression –Regression lines and Regression coefficient		

Reference Books

1. S. P. Gupta *Statistical Methods, Latest Edition*
2. R. S. Soni, *Essential Business Mathematics & Business Statistics*, ANE Books

3. J. K. Singh, *Business Mathematics*, Second Edition, Himalaya Publishing House

4. Dr. S.M. Shukla, Dr. S.P. Sahai, *Statistical Methods*

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Management Concepts	4	0	0	4	Theory

Introduction

This course will familiarise the students with the near universal concepts of management.

Course Objectives

CO1	To explain the concept and nature of Management and state various perspectives on management.
CO2	To discuss the evolution and process of management stated by famous management authors.
CO3	To characterize the concept of principles of management and its application in the present business scenario.
CO4	To deliberate on the concept of line and staff authority and responsibility, committee and departmentalization.
CO5	To Illustrate the concept leadership and Role of communication in effective leadership.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Outline the concept and nature of Management and recognize various perspectives on management given by famous authors.
CO2	:	Identify the steps involved in the process of management.
CO3	:	Design plans and take business decisions by using the apt tools and techniques.
CO4	:	Create organisation charts, establish authority responsibility relationship, create departments and perform other functions of organisation.
CO5	:	Identify the need for controlling and adopt the best method to control process, operations and costs.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	3	3	3	2	2	3	2
CO2	2	1	2	3	2	3	2	3	1
CO3	3	2	2	2	3	3	2	3	2
CO4	2	3	3	2	3	2	2	2	2
CO5	1	2	3	3	2	3	2	3	1
	1-Low			2-Medium			3-High		

Module	Title	Hours
I	Introduction to Management	12
Meaning and Nature of Management, Definition by P. F. Drucker, Koontz O'Donnell, S. George, Management as an Art, Science and Profession, Distinction between Administration and Management, Importance & Functions of Management.		
II	Evolution of management	12
Evolution of Management Thought, Pre Scientific Management era, Scientific Management & Contribution of F. W. Taylor, Process Management & contribution of Henri Fayol, HR movement - Hawthorne experiments, Contributions of Behavioural scientists- Abraham Maslow, Peter Drucker, Douglas McGregor.		
III	Planning and Decision making	12
Meaning & Definition of Planning- Koontz and O'Donnell, Hart, Alfred & Beatty, Importance and limitations of planning, Planning process, Types of Plans- on the basis of use, functions, time, Decision making: Steps in decision making, Types of decisions- Programmed-Non-programmed; Strategic-tactical, Individual-Group, Policy-Operation, Organizational-Personal.		
IV	Organizing	12
Meaning & Definition- Koontz O'Donnell & McFarland, Organizing - Nature, Purpose & Principles, Types of Organization (Formal & Informal), Types of Authority relationships- Line, Functional, Line & staff, authority responsibility relationships, Orgainsation charts and types, Committees, Meaning and types of Departments, Centralization and De-centralization.		
V	Directing and Controlling	12
Meaning & Importance of Directing, Leadership: Meaning & Styles, Motivation: importance & Theories (Maslow, Herzberg. McGregor), Communication- Meaning, Objectives & Types of communication, Meaning, Principles and techniques of Coordination, Meaning, Need & steps in Controlling, Controlling methods and techniques, including PERT and CPM.		

Reference Books

1. L. M. Prasad., "Principles and Practice of Management", Sultan Chand & Sons

2. R. Srinivasan and S. A. Chunawalla., “Management: Principles and Practice”, Himalaya Publications
3. P. C. Tripathi and P. N. Reddy., “Principles of Management”, Tata McGraw Hill

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Accounting for Computerised Environment	2	0	0	2	Theory and Practical

Introduction

This course will expose students to the development and use of computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations

Course Objectives

CO1	To explain the concept of Computerized Accounting system and determine the Sourcing of Accounting Software and Accounting Packages
CO2	To install and create or setting up a company using computerized accounting software.
CO3	To maintain books of accounts using Tally software

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Evaluate computerized accounting system
CO2	:	Obtain Financial Reports of business using computerized accounting software.
CO3	:	Prepare books of accounts using Tally

Mapping of Course Outcomes with Program Outcomes

Course	Programme Outcome
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Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	3	3	2	2	3	2
CO2	2	3	2	3	2	3	2	3	2
CO3	2	2	3	2	3	3	2	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
I	Computerised Accounting System	12
Concept of Computerised Accounting System - Comparison between Manual and Computerised Accounting - Advantages of Computerised Accounting System - Limitations of Computerised Accounting System - Sourcing of Accounting Software - Accounting Packages: Ready to use - Customised, Tailored, Generic - Considerations before Sourcing an Accounting Software - Generic Considerations before Sourcing an Accounting Software		
II	Fundamentals of Tally	10
Overview – Installation - Getting Functional - Creation/Setting Up Company		
III	Charts of Accounts	12
Predefined groups of Accounts – Displaying – Adding – Altering - Deleting groups to the charts of Accounts – Creating – Adding – Displaying - Altering and Deleting Ledgers		
IV	Maintaining Stock details	12
Creation of stock group – displaying – altering stock group – creation of stock godown –Display and Altering stock godowns – order processing – stock valuation		
V	Books of Accounts in Tally	14
Voucher Entry, Bank Reconciliation Statement, Final Accounts In Tally, GST and accounting of GST		

Reference Books

1. Asok K. Nadhani. Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory
2. Ramesh Bangia, “Learning Tally 9, Including Version 2.1”, 1st Edition, Khanna Book Publishing Co (p) Ltd.
3. Rita Bhargava, “Tally 7.2 Including VAT TDS under New Tax System”, 2nd Edition. Cyber Tech Publications

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	IT Application for Business-I	0	0	0	2	Theory and Practical

Introduction

This course will formally introduce the students to computing skills.

Course Objectives

CO1	To know about the Computer and its applications
CO2	To understand the basic operating system
CO3	To make them familiar with MS Word

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Operate computer and use the functions of computer.
CO2	:	Choose suitable operating system.
CO3	:	Design presentations.
CO4	:	Design own blog.
CO5	:	Create files and documents and communicate effectively.

Mapping of Course Outcomes with Programme Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	3	2	3	3	3
CO2	1	3	1	2	2	3	3	2	3
CO3	2	2	2	2	3	3	2	2	3
CO4	2	1	2	2	3	2	2	3	2
CO5	1	2	1	2	2	3	3	3	3

1-Low

2-Medium

3-High

Module	Title	Hours
I	Know your Computer	6
Basic applications of Computer, Components of Computer: CPU, Keyboard, mouse and VDU, Other Input and output devices, Computer Memory, Concept of Hardware and Software: Application Software, Operating Software.		
II	GUI Based Operating System	6
Basics of Operating System, the User Interface, Operating System Simple Setting, File and Directory Management		
III	Word Processing and Presentation	6
Word Processing Basics, Text Creation and manipulation, formatting the Text, Table Manipulation and other important features. Presentation: Creation of Presentation, Preparation and Presentation of Slides.		
IV	WWW and Web Browser	6
Introduction To World Wide Web, Web Browsing Software, Search Engines, Understanding URL and Surfing URL.		
V	Communication & Collaboration	6
Basics of Electronic-mail, important features, Document Collaboration, etiquettes of formal electronic mail.		

Reference Books

1. Turban, Rainer and Potter, "Introduction to Information Technology", Wiley India.
2. "Introduction to Information Technology" – ITLESL, Pearson Education.
3. Ashok K. Nadhani, "Mastering Tally ERP 9: Basic Accounts, Invoice, and Inventory".
4. Sinha and Sinha, "Fundamentals of Computers", BPB Publication.
5. K. Nadhani and K. K. Nadhani, "Implementing Tally 9 Comprehensive Guide", 2nd Edition, Bpb.

SEMESTER II

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Cost and Management Accounting	4	0	0	4	Theory and Practical

Introduction:

This course exposes students to the preparation of various reports based on accounting data, to facilitate effective managerial decision making.

Course Objectives

CO1	To familiarize students various cost concepts and the components of cost sheet.
CO2	To illustrate the development of cost statement using various cost components.
CO3	To provide insight into different techniques of material costing, labour costing, and overhead costing.
CO4	To elucidate the concept of budgetary control, classify the budgets and apply the concept for preparing various budgets.
CO5	To demonstrate the application of marginal costing for managerial decision making.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Compute cost and profit of a product by drawing a cost sheet.
CO2	:	Determine cost of material and labour by adopting suitable methods.
CO3	:	Apply the techniques of overhead accounting to determine cost of product.
CO4	:	Prepare budget for control purposes.

CO5	:	Demonstrate profit planning by using break even analysis technique.
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Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	3	3	3	2	1	3	2
CO2	2	3	2	3	2	3	2	3	2
CO3	2	2	2	2	3	3	2	3	2
CO4	2	2	3	2	3	2	1	2	2
CO5	2	3	3	3	2	3	2	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction to Cost accounting	8
Introduction, Meaning and Definition of Cost, Costing and Cost Accounting; Objectives of Costing, Comparison between Financial Accounting and Cost Accounting, Designing and Installing a Cost Accounting System; Cost Concepts, Classification of Costs, Cost Unit, Cost Centre; Elements of Cost; Preparation of Cost Sheet ;Tenders and Quotations		
II	Material & Labour costing	16
Material Cost: Meaning, Types: Direct Material, Indirect Material; Material Control, Techniques of Inventory Control: Levels settings, EOQ, ABC Analysis, VED Analysis, Just In-Time, Perpetual Inventory System; Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method Labour Cost: 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 & Taylor's differential Piece Rate System		
III	Overheadsw	12
Meaning and Definition; Classification of Overheads; Allocation of Overheads, Apportionment of Overheads, Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Equations Method, Absorption of Factory Overheads, Methods of Absorption, Machine Hour Rate		
IV	Management accounting – Budgeting	12
Meaning, nature and scope of management accounting, Difference between cost accounting and Management accounting, difference between management accounting and financial accounting, Budgeting- meaning, purpose, fixed and flexible budgets and other types of		

budget		
V	Marginal costing and Break even Analysis	12
Meaning, need and features of marginal costing, Marginal Costing Vs. Absorption Costing, Contribution, P/V ratio, Computation of profit using marginal costing and absorption costing, Break-even point, Break even chart, Angle of incidence, Margin of safety, Applications of Marginal Costing for Managerial Decision Making		

Reference Books

1. S P Jain and K L Narang, "Cost and Management Accounting", Jain book agency
2. Khan and Jain, "Management Accounting Text Problems & Cases", Tata Mcgraw Hill Publishing Co Ltd,
3. M. N. Arora, "Accounting for Management", Himalaya Publishing House,
4. Ormiston Aileen and Fraser Lyn M., Understanding Financial Statements, 9th ed., Prentice-Hall.

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical - Cost and Management Accounting	0	0	4	2	Practical

Introduction:

This course enables the students to prepare management reports for cost optimisation and decision making.

Course Objectives

CO1	To familiarize students various cost concepts and the components of cost sheet.
CO2	To illustrate the development of cost statement using various cost components.
CO3	To provide insight into different techniques of material costing, labour costing, and overhead costing.
CO4	To elucidate the concept of budgetary control, classify the budgets and apply the concept for preparing various budgets.
CO5	To demonstrate the application of marginal costing for managerial decision making.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Determine tender price for a product by preparing a cost sheet.
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CO2	:	Optimise conversion cost of a product by using various techniques.
CO3	:	Determine rates for the absorption of overheads.
CO4	:	Create different types of budget as per the need of management.
CO5	:	Determine cost for profit targets of profit centres.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	3	3	3	2	1	3	2
CO2	2	3	2	3	2	3	2	3	2
CO3	2	2	2	2	3	3	2	3	2
CO4	2	2	3	2	3	2	1	2	2
CO5	2	3	3	3	2	3	2	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction To Cost Accounting	6
Prepare Cost sheet to determine total cost and profit, and prepare estimated cost sheet to determine price to be asked for sale of goods or for project.		
II	Material & Labour Costing	7
Calculate material levels, EOQ, determine issue price using different methods, calculate labour cost using different types of Wage payment methods.		
III	Overheads	6
Determine overhead amount and overhead absorption rate using machine hour rate		
IV	Budgeting	5
Determine the would be cost and profit using budgeting techniques- Fixed and flexible Budget		
V	Marginal Costing and Break Even Analysis	6
Make or buy decision, new market, determine BEP using formula and graphically.		

Reference Books

1. S P Jain and K L Narang, "Cost and Management Accounting", Jain book agency
2. Khan and Jain, "Management Accounting Text Problems & Cases", Tata Mcgraw Hill Publishing Co Ltd,
3. M. N. Arora, "Accounting for Management", Himalaya Publishing House,
4. Ormiston Aileen and Fraser Lyn M., Understanding Financial Statements, 9th ed.,

Prentice-Hall.

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Principles of Marketing Management	4	0	0	4	Theory

Introduction

To teach the students about the all-pervasive nature of markets and their transformation across decades; to expose the rational, sensory & emotional triggers in consumer buying & selling habits and to provide students with the latest information about marketing developments & practices as well as to inculcate managerial approach to marketing problems

Course Objectives:

CO1	To study about nature of markets and their transformation across decades.
CO2	To understand the product positioning and Market segmentation.
CO3	To know about product life cycle and take pricing decisions.
CO4	Able to do marketing promotion strategy for a product.
CO5	To know about the channel of distribution that matches the requirement of the firm.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Understand the all-pervasive nature of markets and their transformation across decades.
CO2	:	Analyse the rational, sensory & emotional triggers in consumer buying & selling habits.
CO3	:	Analyse product life cycle and take pricing decisions.
CO4	:	Design promotion strategy for a product.
CO5	:	Select the channel of distribution that matches the requirement of the firm.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	3	1	1	3
CO2	2	1	2	1	1	2	2	3	2
CO3	1	1	1	1	1	2	1	3	3
CO4	1	1	2	2	2	3	1	2	2
CO5	1	2	2	1	1	2	2	2	3

1-Low

2-Medium

3-High

Module	Title	Hours
I	Introduction To Marketing Management	12
Introduction – Meaning and nature of marketing management, objectives and importance of marketing management, marketing concepts. Consumer Needs, Wants, and Consumer Insights: Introduction, Needs and Wants, Using Needs/Wants Insight in Marketing, Benefits Sought By Consumers, The Impact of Emotional Benefits, Consumer Insight, Possible Sources of Insights, Using Insights, Finding and Developing an Insight, The Role of an Insight in Product Development and Marketing.		
II	Segmentation Targeting And Positioning	12
Market Segmentation and Product Positioning: Introduction, Market Segmentation, Market Targeting, Target Market Strategies, Product Positioning and Differentiation, Choosing a Differentiation and Positioning Strategy, Changing the Product Positioning.		
III	Marketing Mix: Product and Price	12
Products and Services: Introduction, Levels of Product and Services, Classifications, Product and Service Decisions. Branding, New Product Development and Product Life Cycle (PLC), Services Marketing: The Nature and Characteristics of a Service, Marketing Strategies for Service Firms. Pricing: Introduction - factors influencing pricing decisions and Pricing Strategies.		
IV	Marketing Mix: Promotion & Place	12

Marketing Communication, Integrated Marketing Communications (IMC), and Promotion Mix Strategies – Push and Pull Strategy, Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion - Trade Shows, Trade Sales Promotion, Consumer Sales Promotion. Publicity and direct marketing - Direct Marketing, Benefits of Direct Marketing, Direct Marketing Channels, Public and Ethical Issues in Direct Marketing.		
V	Channels of Distribution	12
Distribution Channels: Introduction, Type of Marketing Channel, Channel Motivation, Importance of Channel of Distribution, Multiple Channels Distribution, Retail, Levels of Service, Corporate Retailing, The New Retail Environment. New trends in the area of marketing		

Reference Books

1. Kotler, Philip and Armstrong, “Principles of Marketing”, New York: Pearson Education, 2014.
2. Priyanka Gite, ‘Marketing Management’, Taxmann’s, 2013.
3. Ramaswamy and Namakumari, “Marketing Management”. Macmillan, 2015.

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical - Principles of Marketing Management	0	0	4	2	Practical

Introduction

To teach the students about the all-pervasive nature of markets and their transformation across decades; to expose the rational, sensory & emotional triggers in consumer buying & selling habits and to provide students with the latest information about marketing developments & practices as well as to inculcate managerial approach to marketing problems

Course Objectives:

CO1	To study about nature of markets and their transformation across decades.
CO2	To understand the product positioning and Market segmentation.
CO3	To know about product life cycle and take pricing decisions.
CO4	Able to do marketing promotion strategy for a product.
CO5	To know about the channel of distribution that matches the requirement of the firm.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Understand the all-pervasive nature of markets and their transformation across decades.
CO2	:	Analyse the rational, sensory & emotional triggers in consumer buying & selling habits.
CO3	:	Analyse product life cycle and take pricing decisions.
CO4	:	Design promotion strategy for a product.
CO5	:	Select the channel of distribution that matches the requirement of the firm.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	3	1	1	3
CO2	2	1	2	1	1	2	2	3	2
CO3	1	1	1	1	1	2	1	3	3
CO4	1	1	2	2	2	3	1	2	2
CO5	1	2	2	1	1	2	2	2	3

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction To Marketing Management	6
Conduct consumer research to assess consumer requirements.		
II	Segmentation Targeting And Positioning	6
Undertake market segmentation for the product selected.		
III	Marketing Mix: Product and Price	6
Make decision regarding the price of a new product as well as an existing product.		
IV	Marketing Mix: Promotion & Place	6
Plan for marketing mix and determine the marketing strategy		
V	Channels of Distribution	6
Select the best channel for the distribution of the product or service selected.		

Reference Books

1. Kotler, Philip and Armstrong, "Principles of Marketing", New York: Pearson Education, 2014.

2. Priyanka Gite, 'Marketing Management', Taxmann's, 2013.
3. Ramaswamy and Namakumari, "Marketing Management". Macmillan, 2015.

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Introduction to Digital Finance	4	0	0	4	Theory

Introduction

This course will expose the students to obtain the knowledge on Business Analytics and study the usage of business intelligence and online transaction process.

Course Objectives:

CO1	To introduce the concept and components of the Indian financial system and digital finance.
CO2	To explore the application of ICT in business.
CO3	To elaborate on the various models of business and their blend with the digital ecosystem
CO4	To discuss various vendor platforms and their management strategy
CO5	To explain the role and importance of regulatory bodies in the digital ecosystem.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	State the concept and components of the Indian financial system and digital finance.
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CO2	:	Illustrate the application of ICT in business.
CO3	:	Explain the various models of business and their blend with the digital ecosystem
CO4	:	Deliberate on various vendor platforms and their management strategy
CO5	:	Enumerate the role and importance of regulatory bodies in the digital ecosystem.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	3	3	3	2	1	2	2
CO2	1	3	2	3	2	3	2	3	1
CO3	3	2	3	2	2	3	2	2	2
CO4	2	1	3	2	3	2	1	2	2
CO5	1	2	3	3	2	3	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction to Digital Finance	12
Meaning of Digital Finance, Ecosystem, B2B, B2C; Introduction to Indian financial system; Components of the financial system; Role of IT in Finance; Finance Ecosystem – Past, Present and the Future		
II	Information Communication and Technology (ICT)	12
Meaning, Need and Importance; Components of ICT – the 4 c's of ICT, ICT and the new age business, ICT and financial services; Challenges and benefits of ICT.		
III	Business Models in Financial Services and Digital Ecosystem	12
B2B and Digital finance ecosystem – meaning and components; B2C and Digital Finance Ecosystem – meaning and components, Bulk payments and Digital ecosystem		
IV	Vendor Platforms	12
Vendor Platforms: Meaning, components, Vendor platforms, vendor platform management, Merchant Payments.		
V	Regulation in Digital Finance Ecosystem	12
Quality of Service and Quality of Experience; Regulatory Norms; Regulatory Bodies		

Reference Books

1. Innovations in Financial Services; *Marcin Kotarba*; Routledge; 1st Edition; 2020
2. Digital Transformation in Financial Services; *Claudio Scardovi*; Springer; 1st ed. 2017 edition
3. Fintech: Financial Technology Beginner Guide CherryTree Style; *Mark Jobs*
4. Digital Banking Tips: Practical Ideas for Disruptors!; *Tolga Tavlas*; 2nd Edition; DBT; 2015
5. Digital Business Ecosystem Patterns: Architecture Blueprints for Applying IoT, Blockchain and Data Analytics to Achieve Business Outcomes; *James Odrowski*; ComponentWave Press Overland Park, Kansas

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Environmental Studies	0	0	2	2	Theory and Practical

Introduction

This course will expose the students to acquire known on the Natural resources, Ecosystem, Biodiversity and effect and control measures of environmental pollution.

Course Objectives:

CO1	To acquire knowledge on various Natural resources
CO2	To study the structure and functions of Ecosystems
CO3	To know about the effects and causes of environmental pollutions, Waste management
CO4	To assess the Environmental Management system

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Know about the importance of natural resources.
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CO2	:	Working of ecosystem.
CO3	:	Point out the causes of environment pollution.
CO4	:	Demonstrate environment management system.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	3	2	2	3	2
CO2	2	1	2	1	2	3	2	3	1
CO3	1	2	1	2	3	3	2	3	2
CO4	2	1	3	2	3	2	2	2	2

1-Low 2-Medium 3-High

Module	Title	Hours
I	NATURAL RESOURCES	5
Definition, scope and importance, need for public awareness, Natural resources and associated problems, Renewable and non-renewable resources, Forest resources: Use and over-exploitation, deforestation, mining, dams. Water resources: Use and over-utilization of surface and ground water. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources. Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources, Sustainable lifestyles		
II	Ecosystems, Biodiversity and its Conservation	5
Concept of an ecosystem, structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of the following ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)		

III	Environmental Pollution	5
<p>Definition Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides</p>		
IV	Environmental Impact Assessment (EIA) And Environmental Management System (EMS)	5
<p>Policies and Legal Aspect of Environmental Management, Overview of Environmental Impact Assessment (EIA), Aspects and Impacts, Preparation and Review of Environmental Impact Assessment Report, Environmental Audit, Life Cycle Assessment as EM Tool, Environmental Management Systems Standards: ISO 14000 (EMS). Related Issues in Environmental Management, Environmental Design and Environmental Economics</p>		
V	Field Work	10
<p>i. Visit to environmental monitoring station ii. Visit to waste water treatment plant iii. Study of simple ecosystems-pond, river, hill slopes, etc. iv. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural</p> <p>PEDAGOGY</p> <p>The class format will include readings, multimedia based presentations, and case discussion. Small projects will be included. Significant class time will be used to discuss, explore and analyze recent developments in the field. Each student is required to do the background reading from the specified chapters of the prescribed book before coming to class. Cases are also to be analyzed, discussed in groups (teams) outside the class as preparatory work</p>		

Reference Book

1. Dr. D.K. Asthana, A Textbook of Environmental studies, S Chand
2. Rajesh Dhankhar, Environmental Studies

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	IT Application for Business-II	0	0	0	2	Theory and Practical

Introduction

This course will help Students to get exposed to using excel for business.

Course Objectives

CO1	To acquire the knowledge on the advanced excel function and its usage in business
CO2	To help the students to make use of Excel and its features

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Use basic and advanced Excel functions to achieve efficiency in repetitive computation.
CO2	:	Apply Excel for creating tables, charts, and other reports useful for business activities.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	3	2	2	3	2
CO2	2	1	2	2	2	1	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction To Excel	6
Excel Introduction, Understanding Workbooks and Worksheets, Introducing the Ribbon, Using Shortcut Menus, Working with Dialog Boxes, Using the Task Pane, Creating Excel Worksheet, Entering and Editing Worksheet Data, Essential Worksheet Operations.		
II	Advanced Excel 1	6
Working with Cells and Ranges, Introducing Tables, Worksheet Formatting, Using Custom Number Formats, Understanding Excel Files, Using and Creating Templates, Printing Your Work, Working with Dates and Times		
III	Advanced Excel 2	6
Introducing Formulas and Functions, Creating Formulas That Count and Sum, Creating Formulas That Look Up Values, Creating Formulas for Financial Applications, Introducing Array Formulas, Visualizing Data Using Conditional Formatting, Using Data Validation		
IV	CREATING CHARTS	6
Understanding How Excel Handles Charts, Understanding Chart Types, Understanding Chart Elements, Modifying the Chart Area, Modifying the Plot Area, Working with Chart Titles, Working with a Legend, Working with Gridlines, Working with Data Series, Creating Chart Templates		
V	CREATING TABLES	6
Introducing Pivot Tables, Analyzing Data with Pivot Tables, Understanding Slicers and Slicer properties		

Reference Books

1. Turban, Rainer and Potter, "Introduction to Information Technology", Wiley India.
2. "Introduction to Information Technology" – ITLESL, Pearson Education.
3. Ashok K. Nadhani, "Mastering Tally ERP 9: Basic Accounts, Invoice, and Inventory".
4. Sinha and Sinha, "Fundamentals of Computers", BPB Publication.

5. K. Nadhani and K. K. Nadhani, "Implementing Tally 9 Comprehensive Guide", 2nd Edition, Bpb.

SEMESTER III

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Corporate Accounting - I	5	0	0	4	Theory and Practical

Introduction

This course will expose the students to the accounting treatment of companies and interpret the financials of the company for the different stakeholders.

Course Objectives:

CO1	To understand concept and accounting treatment of shares, issue and forfeiture of shares.
CO2	To study about debentures and its treatment in the books of account.
CO3	To learn and understand the provisions regarding preparation of company final account.
CO4	To compute profit or loss of a company.
CO5	To determine the cash flow of a company.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Journalise transactions for issue, call and forfeiture of shares.
CO2	:	Account for issue and redemption of debentures.
CO3	:	Understand the provisions regarding preparation of company final account
CO4	:	Prepare Company Final Accounts as per the prescribed rules and format.
CO5	:	Study the company cash inflow and outflow by preparing Cash Flow Statement.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	1	1	2	2	2	2
CO2	2	2	2	2	1	2	1	2	1
CO3	1	1	2	2	1	3	3	3	3
CO4	2	1	2	1	3	2	2	2	2
CO5	1	1	2	1	2	3	2	3	3

1-Low

2-Medium

3-High

Module	Title	Hours
I	Accounting For Share Capital	12
Share and share capital: nature and types; Accounting for share capital: issue and allotment of equity shares, private placement of shares, Public subscription of shares - over subscription and under subscription of shares; Issue at par and at premium and at discount, Calls in advance and in arrears; Issue of shares for consideration other than cash; Accounting treatment of forfeiture and re-issue of shares; IPO and Book building		
II	Accounting For Debenture	12
Debentures: Issue of debentures at par, at premium and at discount; Issue of debentures for consideration other than cash; Issue of debentures as collateral security; Interest on debentures; Terms of issue of debentures, Writing off discount/loss on issue of debenture, Redemption of debentures: lump sum, draw of lots, purchase in the open market and conversion methods. Debenture redemption reserve, Sinking fund method.		
III	Company Final Accounts – I	12
Statutory Provisions regarding preparation of Company Final Accounts; Treatment of Special items: Managerial Remuneration calculation, Provision for Tax, Meaning of deferred tax and its treatment, Interest on debentures; Dividends, Rules regarding payment of dividends; Issue of bonus shares and right shares.		

IV	Company Final Accounts – II	12
Prescribed format for final accounts of public limited companies, Preparation of Statement of Profit and Loss and Balance Sheet of a Company.		
V	Statement of Cash Flows	12
Meaning, Advantages and Disadvantages of Cash Flow Statement, Cash flow from operating activities, Cash flow from investing activities, Cash flow from financing activities, Preparation of Cash Flow Statement as per Indian Accounting Standard.		

Reference Books

1. S.N. Maheswari, Suneel K Maheshwari, Sharad K Maheswari, “Corporate Accounting”, Vikas publication
2. Jain and Narang, Corporate Accounting, Kalyani publications
3. M. Shukla and K.L Gupta, Corporate Accounting, Sahitya Bhawan publications

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical – Corporate Accounting - I	0	0	4	2	Practical

Introduction

This course will expose the students to the financial reporting by companies as per the accepted standards and prepare and analyse company financial statements.

Course Objectives:

CO1	To understand concept and accounting treatment of shares, issue and forfeiture of shares.
CO2	To study about debentures and its treatment in the books of account.
CO3	To learn and understand the provisions regarding preparation of company final account.
CO4	To compute profit or loss of a company.
CO5	To determine the cash flow of a company.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Journalise transactions for issue, call and forfeiture of shares.
CO2	:	Account for issue and redemption of debentures.
CO3	:	Understand the provisions regarding preparation of company final account
CO4	:	Prepare Company Final Accounts as per the prescribed rules and format.
CO5	:	Study the company cash inflow and outflow by preparing Cash Flow Statement.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	1	1	2	2	2	2
CO2	2	2	2	2	1	2	1	2	1
CO3	1	1	2	2	1	3	3	3	3
CO4	2	1	2	1	3	2	2	2	2
CO5	1	1	2	1	2	3	2	3	3

1-Low

2-Medium

3-High

Module	Title	Hours
I	Accounting For Share Capital	6
Journal entries and ledger accounts for issue of shares for cash and for other than cash		
II	Accounting For Debenture	6
Journal entries and ledger accounts for issue and redemption of Debentures		
III	Company Final Accounts – I	6
Managerial Remuneration calculation, Provision for Tax, Interest on debentures; Dividends, Rules regarding payment of dividends; Issue of bonus shares and right shares		
IV	Company Final Accounts – II	6
Present final accounts of public limited companies, Preparation of Statement of Profit and Loss and Balance Sheet of a Company		
V	Statement of Cash Flows	6
Preparation of Cash Flow Statement as per Indian Accounting Standard		

Reference Books

1. S.N. Maheswari, Suneel K Maheshwari, Sharad K Maheswari, “Corporate Accounting”, Vikas publication
2. Jain and Narang , Corporate Accounting , Kalyani publications
3. M. Shukla and K.L Gupta, Corporate Accounting, Sahitya Bhawan publications

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Financial Management	5	0	0	4	Theory and Practical

Introduction

This course aims at to familiarise the students with the broad areas of funds management by business enterprises.

Course Objectives

CO1	To familiarize students with the goals of financial management.
CO2	To introduce the fundamentals of financial management and the application of risk and return and time value of money in management decision making.
CO3	To provide insights into the concepts of leverages, cost of capital, capital structure.
CO4	To deliberate on the tools of capital budgeting.

CO5	To enable students to understand the techniques of estimating working capital and dividend policies and decisions.
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Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Elaborate the goals of financial management.
CO2	:	Analyse the capital structure of a business and determine the best capital structure.
CO3	:	Select the best investment adopting the various capital budgeting tools.
CO4	:	Analyse the impact of Dividend decisions
CO5	:	Determine working capital requirement and methods to increase receivables in an organization

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	3	3	3	2	1	3	2
CO2	1	1	2	3	2	3	2	3	3
CO3	1	2	3	2	3	3	2	3	2
CO4	2	1	3	2	3	2	1	2	2
CO5	1	2	3	3	2	3	2	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction to Financial Management	12
Meaning and Definition of Financial Management, Goals of Financial Management, The Fundamental Principle of Finance, Risk-return trade-off, Agency problem, Emerging roles of financial managers in India; Calculation of Time Value of Money: Future Value, Present Value, Annuity, Perpetuity.		
II	Capital Structure, Leverages and Cost of Capital	14
Meaning of Capital Structure, factors determining capital structure, capital structure planning and policy, capital structure theories; Different sources of Long-term Finance; Leverages: Operating leverage, financial leverage and Combined leverage, EBIT-EPS analysis; Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC.		
III	Capital Budgeting	12

Capital Budgeting: Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria.		
IV	Dividend decisions	12
Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Relevance v/s Irrelevance of Dividends (Relevant Theory: Walter’s Model, Gordon’s Model; Irrelevant Theory: MM’s Approach)		
V	Management of Working capital	10
Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, Balanced working capital position, Determinants of working capital, Issues in working capital management, Estimating working capital requirement, Receivables Management-credit period and discount evaluation,		

Reference Books

1. Khan M. Y. and Jain P. K., “Financial Management”, McGraw Hill
2. I.M. Pandey, “Financial Management”, Vikas Publishing House
3. Prasanna Chandra, “Financial Management Theory and Practice”, McGraw Hill
4. Michael C. Ehrhardt and Eugene F. Brigham, “Corporate Finance”, South-Western Publication.
5. Richard A. Brealey, Stewart Myers and Franklin Allen, “Principles of Corporate Finance” McGraw Hill

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical - Financial Management	0	0	4	2	Practical

Introduction

This course aims at to familiarise the students with the broad areas of funds management by business enterprises.

Course Objectives

CO1	To familiarize students with the goals of financial management.
CO2	To introduce the fundamentals of financial management and the application of risk and return and time value of money in management decision making.

CO3	To provide insights into the concepts of leverages, cost of capital, capital structure.
CO4	To deliberate on the tools of capital budgeting.
CO5	To enable students to understand the techniques of estimating working capital and dividend policies and decisions.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Calculate present and future values of a payment or annuity
CO2	:	Compute value of a firm and its cost of capital.
CO3	:	Select best capital investment alternative.
CO4	:	Determine dividend policy.
CO5	:	Determine working capital requirement and methods to increase receivables.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	3	3	3	2	1	3	2
CO2	1	1	2	3	2	3	2	3	3
CO3	1	2	3	2	3	3	2	3	2
CO4	2	1	3	2	3	2	1	2	2
CO5	1	2	3	3	2	3	2	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction to Financial Management	5
Time Value of Money: Future Value, Present Value, Annuity, Perpetuity.		
II	Capital Structure, Leverages and Cost of Capital	6
Value of a firm: Ni, NOI and, MM approach, Leverages: Operating leverage, financial leverage and Combined leverage, EBIT-EPS analysis; Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC		
III	Capital Budgeting	7
Calculation of Payback period, ARR, Discounted payback period; NPV, PI, IRR.		
IV	Dividend decisions	6
Walter's Model, Gordon's Model, MM approach		

V	Management of Working capital	6
Estimating working capital requirement, optimising receipt from sales by using discount and credit period.		

Reference Books

1. Khan M. Y. and Jain P. K., "Financial Management", McGraw Hill
2. I.M. Pandey, "Financial Management", Vikas Publishing House
3. Prasanna Chandra, "Financial Management Theory and Practice", McGraw Hill
4. Michael C. Ehrhardt and Eugene F. Brigham, "Corporate Finance", South-Western Publication.
5. Richard A. Brealey, Stewart Myers and Franklin Allen, "Principles of Corporate Finance" McGraw Hill

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Business Research Methods	5	0	0	4	Theory and Practical

Introduction

This course will help the students to carry out business research.

Course Objectives:

CO1	To outline the concept and types of research.
CO2	To explain the difference between research methods and methodology.
CO3	To deliberate various data collection methods.
CO4	To illustrate application of statistical tools available for the analysis of data.

CO5	To demonstrate compiling of the results of a research in the form of report.
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Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Outline the concept of research and identify different types of research.
CO2	:	Formulate hypothesis and research design.
CO3	:	Design questionnaire.
CO4	:	Use the best method of data analysis.
CO5	:	Write report based on research.

Mapping of Course Outcomes with Programme Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	3	2	2	3	3
CO2	2	1	2	2	3	3	1	3	2
CO3	1	2	1	2	2	3	2	2	3
CO4	2	1	2	2	2	2	2	2	2
CO5	1	2	2	3	2	3	1	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction To Business Research	10
Research: Meaning, Purpose, Motivations; Types of research; Research Approaches; Significance of research; Research methods versus methodology; Research and scientific method; Research process; Scope of business research; Review of literature: Need and Purpose.		
II	Research Problem And Research Design	10
Selection and formulation of a research problem; Formulation of hypothesis, Operational definition of concepts; Sampling techniques; Research Design: Meaning, Nature; Components of research design.		

III	Methods Of Data Collection	10
Meaning and Types of Data, Collection of Primary Data; Observation Method; Interview Method; Collection of Data through Questionnaires and Schedules; Other Methods of Primary Data Collection; Collection of Secondary Data; Selection of Appropriate Method for Data Collection		
IV	Data Analysis	20
Processing Operations; Problems in Processing; Types of Analysis; Statistics in Research; Measures of Central Tendency, Dispersion, Asymmetry, and Relationship; Other Measures for Analysis of Data; Testing of Hypothesis		
V	Report Writing	10
Meaning and Need for Interpretation; Techniques of Interpretation; Meaning and Significance of Report Writing; Different Steps in Report Writing; Layout of Research Report; Types of Report; Mechanics of Writing Research Report		

Reference Books

1. Donald cooper Shinde , Sharma ‘Research Method’ Tata McGraw Hill
2. Kothari, C. R., “Research Methodology - Methods and Techniques”, New Age International
3. Chawla, Sondhi, “Research Methodology”, Vikash Publication
4. Tony Proctor, “Essentials of Marketing Research”, Prentice Hall

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Business Correspondence	5	0	0	4	Theory and Practical

Introduction

Communication is the transmission of an idea or feeling so that the sender and receiver share the same understanding. Communication is not a mysterious process. It takes place when the ideas from your mind are transferred to another’s and arrive intact, complete, and coherent

Course Objectives:

CO1	To understand the importance of communication and business letter.
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CO2	To study the various kinds of business letters.
CO3	To acquire the knowledge on correspondence of various organisations.
CO4	To know about the report writing
CO5	To study various modern forms of communication

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	To provide basic frame work on business letters and the standpoint of their relevance
CO2	:	To gain the knowledge on employment conformation regarding communication and internal organizational communication procedure.
CO3	:	To exercise various external communication procedure.
CO4	:	To draft business reports and committee reports.
CO5	:	Develop the application knowledge on various technological communication tools

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	3	3	2	2	3	2
CO2	2	1	2	2	2	2	3	2	3
CO3	1	1	1	3	2	2	2	3	3
CO4	2	1	2	3	2	2	3	2	2
CO5	1	2	2	2	2	2	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction to Business Communication	10
Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout		
II	Kinds of Business letters	13
Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints		
III	Correspondence of various Business	13

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.		
IV	Report Writing	12
Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes		
V	Modern Forms of Communication	12
Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business		

Reference Books

1. Shirley Taylor- Communication for Business - Pearson Publications – New Delhi, 2018.
2. Bovee, Thill, Schatzman - Business Communication Today - Pearson Education Private Ltd – New Delhi, 2000
3. Penrose, Rasbery, Myers- Advanced Business Communication –Bangalore, 1999

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Financial Mathematics	2	0	0	2	Theory and Practical

Introduction

By learning this course students will have the opportunity to use financial mathematical techniques and apply this in their real life situations.

Course Objectives:

CO1	To train the students in Interest calculation, Annuities and EMI calculation
CO2	To determine the Selling price and evaluating credit transactions
CO3	To acquire knowledge on the shares and its valuation
CO4	To know about Bonds and Debentures
CO5	To familiarize with Ratio and Proportions

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Calculate annuities.
CO2	:	Determine profit or loss by managing credit period, discounts and bad debts.
CO3	:	Determine the value of shares of a company.
CO4	:	Compute the returns from bonds and its value.
CO5	:	Find the unknown with the help of ratio and proportion.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	3	3	2	3	3	2
CO2	1	2	1	3	2	3	2	3	2
CO3	2	3	2	2	3	3	3	2	1
CO4	1	2	3	2	3	2	3	2	2
CO5	1	3	2	3	2	3	3	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
I	Commercial Arithmetic-I	6
Simple Interest, Compound Interest including half yearly and quarterly calculations, Annuities, EMI Calculations. Loan Amortization Schedule Percentages.		
II	Commercial Arithmetic-II	6
Profit or Loss- Cost price, Selling Price, Market price, Loss, Trade discount and cash discount, commission, Brokerage, evaluating credit period, discount and bad debt in credit		

transactions		
III	Shares	6
Types of shares, face value and market price, brokerage on shares, Income tax on profit on sale of shares and on dividend., provisions of income tax on dividend stripping transactions, De-mat Account. Calculation of value of shares- (1) Asset Backing Method, (2) Yield-Basis Method, (3) Fair Value Method, (4) Return on Capital Employed Method, and (5) Price-Earnings Ratio Method.		
IV	Bonds and Debenture	6
Purchase and sale of debentures, ex-interest and cum-interest, tax treatment of capital gain, calculation of Return on Investment, value of a bond- redeemable and irredeemable, Yield to Maturity.		
V	Ratios and Proportion	6
Ratio- duplicate, triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportions, finding the unknown in through ratios.		

Reference Books

1. Allen R.G.D. : Basic Mathematics; Macmillan, New Delhi.
2. Dowling E.T.: Mathematics for Economics; Sihaum Series, McGraw Hill, London.
3. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
4. Kapoor, V.K. : Business Mathematics; S.Chand & Sons, Delhi.
5. Loomba Paul: Linear Programming; Tata McGraw Hill, New Delhi.
6. Soni, R.S. : Business Mathematics; Pitamber Publishing House.
7. Vohra, N.D. : Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
8. Gupta, S.C. Kapoor, V.K.: Fundamentals of Mathematical Statistics; S. Chand & Sons, Delhi.

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	IT Application for Business-III	0	0	0	2	Theory and Practical

Introduction

This course will help Students to get exposed to using excel for business.

Course Objectives

CO1	To acquire the knowledge on the Information Technology and its types
CO2	To help the students to make use of DBMS and its features

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Operate computer based information system.
CO2	:	Process data and ensure its retrieval whenever needed.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	3	2	2	3	3	3	2
CO2	1	2	2	2	3	3	2	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
I	Basics of Information Technology (IT)	5
Concepts of data, information and computer based information system. Deployment of IT in various business sectors (Banking, Travel & Tourism, Retailing and Insurance); Impact of information technology on business, (business data processing and storage, intra-organisational and inter-organisational communication by using network technology, business process and knowledge process outsourcing)		
II	Information system	7
Definition, Framework and features, Types of Information System -Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS); Application of information system(s) at managerial level (operational, tactical and strategic); Basic concepts of Cloud computing – Definition, types of cloud (public cloud & private cloud), applications (types of industries preferring cloud computing), types of security involved in cloud computing).		
III	Data Organization	6
Data organization – character, field, record, file and database; Types of Data Processing System [Serial, Batch, Real-time, Online, Centralized, Distributed] Data Base Management System: Limitations of Traditional file Organization		
IV	Data Base Management System	6

Concept of Data Base Management System, Types of database model [E-R Model, Relational and Object- oriented]; Important terms of DBMS [Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Relation, Views, SQL, Data Dictionary, Metadata, Entity-Relationship Diagram].		
V	SQL Commands	6
SQL commands – DDL, DCL DML, Significance of SQL as programming language(SQL commands)		

Reference Books

1. Turban, Rainer and Potter, “Introduction to Information Technology”, Wiley India.
2. “Introduction to Information Technology” – ITLESL, Pearson Education.
3. V. Rajaraman, “Introduction to Information Technology”., PHI publications
4. Sinha and Sinha, “Fundamentals of Computers”, BPB Publication.

SEMESTER IV

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Corporate Accounting - II	5	0	0	4	Theory and Practical

Introduction

This course will expose the students to the accounting treatment of companies and interpret the financials of the company for the different stakeholders.

Course Objectives:

CO1	To understand concept and underwriting of shares and Debentures.
CO2	To study about valuation of goodwill.
CO3	To learn and understand the provisions regarding internal reconstruction.
CO4	To gain knowledge on Amalgamation of Companies.
CO5	To prepare liquidator's final statement.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Illustrate accounting for underwriting commission
CO2	:	Determine the value of goodwill
CO3	:	Account internal scheme of reconstruction
CO4	:	Explain the accounting treatment on amalgamation of companies
CO5	:	Compute liquidators remuneration and prepare the needed accounts on the liquidation of Companies

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	1	2	2	2	2	2
CO2	1	1	1	2	2	2	3	3	3
CO3	2	1	2	1	3	2	3	2	2
CO4	2	2	1	2	2	3	3	3	3
CO5	1	2	2	1	2	3	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
I	Underwriting of shares and Debentures	12

Initial public offering, Green shoe option. Meaning of underwriting, Types of underwriting agreements, benefits of underwriting, Underwriter's remuneration- calculation, Journal entries in the books of the company with regard to underwriting, writing off underwriting cost, and disclosure of the cost in the balance sheet of a company.		
II	Valuation of Goodwill	12
Meaning of Goodwill, methods of calculation of goodwill, journal entries in the books of the company, rules regarding writing off goodwill		
III	Internal Reconstruction	12
Meaning of internal reconstruction, compare internal and external reconstruction, capital reduction accounts, Journal entries ledger accounts in the books of the company.		
IV	Amalgamation of Companies	12
Meaning of amalgamation, difference between amalgamation and acquisition, calculation of purchase price, ledger accounts in the books of the amalgamating companies and the new company		
V	Liquidation of Companies	12
Meaning and types of liquidation, Preferential creditors, order of payment on liquidation as per the provisions of the company act, Liquidator's remuneration. Statement of affairs, Deficiency Account and Liquidator's Final Statement of Account.		

Reference Books

1. S.N. Maheswari, Suneel K Maheshwari, Sharad K Maheswari, "Corporate Accounting", Vikas publication
2. Jain and Narang , Corporate Accounting , Kalyani publications
3. M. Shukla and K.L Gupta, Corporate Accounting, Sahitya Bhawan publications

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
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	Practical - Corporate Accounting - II	0	0	4	2	Practical
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Introduction

This course will expose the students to the accounting treatment of companies and interpret the financials of the company for the different stakeholders.

Course Objectives:

CO1	To understand concept and underwriting of shares and Debentures.
CO2	To study about valuation of goodwill.
CO3	To learn and understand the provisions regarding internal reconstruction.
CO4	To gain knowledge on Amalgamation of Companies.
CO5	To prepare liquidator's final statement.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Illustrate accounting for underwriting commission
CO2	:	Determine the value of goodwill
CO3	:	Account internal scheme of reconstruction
CO4	:	Explain the accounting treatment on amalgamation of companies
CO5	:	Compute liquidators remuneration and prepare the needed accounts on the liquidation of Companies

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	1	2	2	2	2	2
CO2	1	1	1	2	2	2	3	3	3
CO3	2	1	2	1	3	2	3	2	2
CO4	2	2	1	2	2	3	3	3	3
CO5	1	2	2	1	2	3	2	3	3

1-Low

2-Medium

3-High

Module	Title	Hours
I	Underwriting of shares and Debentures	6
Calculation of underwriting commission, Journal entries in the books of the company with regard to underwriting, writing off underwriting cost, and disclosure of the cost in the balance sheet of a company.		
II	Valuation of Goodwill	6
Calculation of goodwill, journal entries in the books of the company, rules regarding writing off goodwill		
III	Internal Reconstruction	6
Capital reduction accounts, Journal entries ledger accounts in the books of the company.		
IV	Amalgamation of Companies	6
Calculation of purchase price, ledger accounts in the books of the amalgamating companies and the new company.		
V	Liquidation of Companies	6
Calculation of Liquidator's remuneration, Preparation of Statement of affairs, Deficiency Account and Liquidator's Final Statement of Account		

Reference Books

1. S.N. Maheswari, Suneel K Maheshwari, Sharad K Maheswari, "Corporate Accounting", Vikas publication
2. Jain and Narang, Corporate Accounting, Kalyani publications
3. M. Shukla and K.L Gupta, Corporate Accounting, Sahitya Bhawan publications

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Fundamentals of Business Taxation	5	0	0	4	Theory and Practical

Introduction

This course highlights on taxation of different legal entities. With the course students will be able to compute direct and indirect taxes of different individuals.

Course Objectives:

CO1	To acquire knowledge on Taxation .
CO2	To study how to compute taxable incomes under different heads of income.
CO3	To compute the tax liabilities.
CO4	To learn the provision of Customs Act.
CO5	To understand how to calculate GST

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Enlist the principles of taxation.
CO2	:	Compute taxable income under the head salary and house property.
CO3	:	Compute GTI and tax liability of individual tax payer.
CO4	:	Compute customs duty.
CO5	:	Illustrate the taxability of goods and services as per GST Act.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	2	1	2	3	3	2
CO2	1	2	1	2	1	3	2	3	3
CO3	1	2	2	1	2	2	3	2	3
CO4	2	1	2	2	1	3	2	3	3
CO5	2	2	2	2	2	2	3	3	2

1-Low

2-Medium

3-High

Module	Title	Hours
I	Introduction to Taxation	12
Introduction, Canons of Taxation, Types of Taxes, Definitions- Income, Person, Assesses, Assessment year, Pervious year, Agricultural Income (simple numerical problems). Exempted Incomes, Capital and Revenue Income and expenditure, Residential Status and Incidence of Tax		
II	Computation of Taxable Income Under The Different Heads of Income	12
Income from Salary- Meaning of salary, Allowances, Perquisites, Deductions from salary (Theory and Problems); Income from House Property - Basis of Chargeability, Annual Value, Self-occupied and let out property- Deductions, Profits and Gains of Business & Profession - Definitions, Concepts, Practical Aspects - Deductions expressly allowed and disallowed (Theory only); Capital Gains - Chargeability-Definitions-Practical aspects - Cost of Improvement – Indexation - Short term and long term capital gains-Exemptions ; Income from other sources - Chargeability-Deductions-Amounts not deductible		
III	Computation of Taxable liability	12
Gross total Income- deductions from GTI, Calculation of tax liability- (Rates applicable for respective Assessment year) Education cesses, Refund of tax		
IV	Customs Act	12
Customs Act - Meaning – Types of Custom Duties – Valuation for Customs Duty, levy and exemption from custom duty. Offences and prosecution, Baggage rules, carrying of currency, gold and goods (Theory only)		
V	Goods and Services Tax Act	12
Goods and Services Tax Act: Overview, extent and scope, Time and Value of supply, Levy and Collection of Central/State Goods and Services Tax, Composition Levy, Taxable person, Exemption from GST, Registration.		

Reference Books

1. Dr.Mehrotra and Dr.Goyal, “Direct Taxes – Law and Practice”, Sahitya Bhawan Publication.
2. Datey, V. S. “Indirect Taxes – Law and Practice”.
3. Dr.Mehrotra and Agarwal, “GST and Customs Duty”, Sahitya Bhawan Publication

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical - Fundamentals of Business Taxation	0	0	4	2	Practical

Introduction

This course highlights on taxation of different legal entities. With the course students will be able to compute direct and indirect taxes of different individuals.

Course Objectives:

CO1	To acquire knowledge on Taxation .
CO2	To study how to compute taxable incomes under different heads of income.
CO3	To compute the tax liabilities.
CO4	To learn the provision of Customs Act.
CO5	To understand how to calculate GST

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Enlist the principles of taxation.
CO2	:	Compute taxable income under the head salary and house property.
CO3	:	Compute GTI and tax liability of individual tax payer.
CO4	:	Compute customs duty.
CO5	:	Illustrate the taxability of goods and services as per GST Act.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	2	1	2	3	3	2
CO2	1	2	1	2	1	3	2	3	3
CO3	1	2	2	1	2	2	3	2	3
CO4	2	1	2	2	1	3	2	3	3
CO5	2	2	2	2	2	2	3	3	2

1-Low

2-Medium

3-High

Module	Title	Hours
I	Introduction to Taxation	6
Determination of residential status and incidence of tax		
II	Computation of Taxable Income Under the Different Heads of Income	6
Compute salary income, income from house property, and income from business and profession		
III	Computation of Taxable liability	6
Compute total taxable income after providing various deductions under chapter VI A		
IV	Customs Act	6
Calculation of custom duties.		
V	Goods and Services Tax Act	6
Calculate GST for different categories of goods and services.		

Reference Books

1. Dr.Mehrotra and Dr.Goyal, "Direct Taxes – Law and Practice", Sahitya Bhawan Publication.
2. Datey, V. S. "Indirect Taxes – Law and Practice".
3. Dr.Mehrotra and Agarwal, "GST and Customs Duty", Sahitya Bhawan Publication

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Merchant Banking and Financial services	5	0	0	4	Theory and Practical

Introduction

This course will familiarise the students with the concepts of Merchant Banking and Financial services.

Course Objectives:

CO1	To understand the concept of merchant banking
CO2	To gain the knowledge on issue management
CO3	To know about merger, acquisition and takeover
CO4	To examine the financial services.
CO5	To familiarize with Factoring and other Fund based services

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Understand the Indian Banking system
CO2	:	Examine the Initial Public offering, Follow on Public Offering, Book-Building process
CO3	:	Understand the Mergers, Acquisition and takeover of business process.
CO4	:	Examine Financial Services management as an important and contemporary area of financial management.
CO5	:	Understand the various financial services and their future

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	2	3	2	3	3	3
CO2	1	2	2	1	3	3	2	3	2
CO3	2	2	1	2	2	3	3	2	3
CO4	1	2	2	3	2	2	3	2	3
CO5	1	1	2	2	3	3	3	3	2

1-Low

2-Medium

3-High

Module	Title	Hours
1	Introduction to Merchant Banking	12
Concept of Merchant Banking, difference between merchant banking and commercial banking, Concept of Investment Banking, differences between merchant banking and investment banking, developments in international merchant banking and investment banking, regulations governing merchant banking in India, Definition of merchant banker, qualifications for registration as merchant banker, procedure for registration and validity of registration, code of conduct prescribed for merchant banker		
2	Issue Management	12
Initial Public offering, Follow on Public Offering, Book-Building process: Red-herring prospectus, fixed Price Issue Differential Pricing Fast Track Issue, Green shoe option, categories of investors: Institutional Investors, Non-institutional Investors, Qualified Institutional Buyers, Retail Individual Investors, Issue management process, role of investment banker in issue management, issue price determination, and in underwriting.		
3	Mergers, Acquisition and Takeover	12
Meaning of merger, acquisition and takeover, types of mergers and takeover, SEBI regulation with regard to substantial acquisition of share or voting rights, role of merchant banker with regard to mergers and acquisition.		
4	Financial Services	12
Meaning and scope of financial services, leasing, hire purchase, factoring, forfeiting, bills discounting, consumer finance, housing finance, insurance credit cards, credit ratings, players in the market-banks, NBFC, co-operative banks, growth of mutual funds and venture capital India		
5	Factoring and other Fund-based services	12
Factoring: Meaning, Concept and evolution of Factoring; Functions of a Factor; Types of Factoring; Factoring Vs Bills discounting; Advantages of Factoring, Forfeiting – an overview; Venture Capital Financing: Concept, Features, Need, Stages of financing, Exit Route; Consumer Credit and Housing Finance-An overview		

Reference Books

1. Khan, M .Y. “Financial Services”, 4th Edition, Tata McGraw Hill, 2013.
2. Dr. Gurusamy, “Merchant Banking and Financial Services”, 2nd Edition, Tata McGraw Hill, 2009.

3. Madhu Vij, Swati Dhawan, “Merchant Banking and Financial Services”, TATA McGraw- Hill, 2011

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Entrepreneurial Skill Development	5	0	0	2	Theory and Practical

Introduction

This course will help the students to carry out business research.

Course Objectives:

CO1	To outline the concept of Entrepreneurship, Theories of Entrepreneurship and its types
CO2	To throw the light on the EDPs and its evaluation
CO3	To formulate the business plan
CO4	To analysis the growth of a business
CO5	To train students to become as a global entrepreneur.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Understand the fundamentals of entrepreneurship, business principles and ideas – with a focus on global business environment.
CO2	:	Use entrepreneurial development programme of the government.
CO3	:	Form a business plan.
CO4	:	Determine the right time to scale up a business.
CO5	:	Understand the laws governing entrepreneurship in India and abroad.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	2	3	3	3	3	2
CO2	1	2	1	2	2	3	2	3	3
CO3	2	1	2	1	3	2	3	2	3
CO4	1	2	1	2	3	2	3	2	2
CO5	1	1	2	2	2	3	3	3	3

1-Low

2-Medium

3-High

Module	Title	Hours
I	Theories of Entrepreneurship	6
Entrepreneur- meaning and definition, Theories of Entrepreneurship: Economic Entrepreneurship Theories, Psychological Entrepreneurship Theories, Personality Traits theory, Locus of Control, Need for Achievement theory, Traits of Successful Entrepreneurs, Types of Entrepreneurs, Clarence Danh of Classification, Arthur H. Cole Classification, Classification on the Basis of Ownership, Classification Based on the Scale of the Enterprise.		
II	Entrepreneurial Motivation	6
Entrepreneurial Motivation, the Needs Framework, Entrepreneurship Development Programmes (EDPs), The Kakinada Experiment, Objectives of Entrepreneurship Development Programmes (EDPs), The Entrepreneurship Development Programme Model in India, Criteria for the Evaluation of EDPs.		
III	Forming a Business plan	6
Forming a Business, Business Structure, Creating a Business Plan, Market Size Analysis, Funding a Business Plan, Regulations and Laws, Sustaining a Business, Customer Satisfaction, Customer Service scenario in India, Managing cash flows, Employee Buy-in, HCL, Government Incentives and Resources.		
IV	Growing the Business	6
Growing the business, Managing creativity, Innovation and the sense of ownership in a Growing Organization, Creativity and Innovation, Strategies for Growth, Organic and Inorganic Growth, Growing the business across geographical borders.		
V	The Global Entrepreneur	6
Laws and regulations that govern entrepreneurship, Things to know and plan before setting up a venture for the global market, Ideas to arrange for finances, Support system for entrepreneurs, Identifying opportunities in the global market, Case studies.		

Reference Books

1. Hatten, Timothy S., "Small Business Management: Entrepreneurship and Beyond", Mason, Cengage Learning
2. Bansal, Rashmi, "Connect the Dots", New Delhi, Westland
3. Bansal, Rashmi, "Stay Hungry, Stay Foolish", New Delhi, Westland

4. Hisrich, Robert, Michael Peters and Dean Shepherd., “Entrepreneurship”, Tata McGraw-Hill Education

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Human Rights	2	0	0	2	Theory

Introduction

This course will familiarise the students with the near universal concepts of Human Rights.

Course Objectives

CO1	To understand the Human values and acquire the knowledge on Personal development
CO2	To explain the importance of value education towards national development
CO3	To study the impact of ethics and values
CO4	To access the importance of court and its proceedings.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Know the value of Human and able to do self-analysis
CO2	:	Access the challenges of adolescent, cross-culture and trace the development of value education
CO3		Obtain the inform on Civil law and Consumer protection

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome									
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	
CO1	2	2	2	2	2	3	3	3	2	
CO2	2	1	2	2	1	2	3	2	3	
CO3	1	2	1	3	2	3	2	3	3	

1-Low

2-Medium

3-High

Module	Title	Hours
I	Human Values And Personal Development	5
<p>Concept of Human Values, Value Education Towards Personal Development - Aim of education and value education; Evolution of value-oriented education; Concept of Human values; types of values; Components of value education. Personal Development: Self-analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbors, co-workers. Character Formation towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.</p>		
II	Values	7
<p>Value Education towards National and Global Development - National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.</p>		
III	Conflict and Challenges	6
<p>Impact of Global Development on Ethics and Values - Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.</p>		
IV	Criminal and Civil law	6
<p>Introduction –Law –Functioning of Court –Hierarchy of Courts –seeking Justice –Dragged into the Net –Help thy Neighbor –You snooze, You Lose - Crime & Punishment –Introduction to Criminal Law – civil law –Encounter with Criminal Law –Limitation and other restrictions for prosecution –Major offences and punishments - Guardianship and Minority –Civil Marriage –Compulsory Registration of Marriages –Relief through Family Court –Writing a Will</p>		
V	Protection under various laws	6
<p>Protection of Women under Civil Law –Protection of Women under Criminal law –</p>		

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.

Admitted in B. Com (FS) from the academic year 2021 Onwards

Protection of Child under Civil and Criminal Law - Protection of Workmen - Consumer Protection –Consumer friendly forums –Defective and Hazardous Good –Deficiency in Service –Unfair and Restrictive trade practices –Quality of Goods –Right to Information Act –Cyber Crimes –E- Commerce
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Reference Books

1. Value Education –Human Rights –Learning Material, Bharathiar University, 2009.
2. Introduction to Human Rights and Duties - Dr.T. S.N.Sastry, University of Pune, 2011
3. Human Rights Education for Beigneers - KWIRC , NHRC, 2005.

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Professional Grooming	0	0	0	2	Theory

Introduction

This course will enhance the soft skills and professional skills of students and improve their leadership qualities.

Course Objectives

CO1	To enhance the Personality and Self esteem
CO2	To make students to know the importance of Interpersonal skills and Team work
CO3	To acquire leadership skills
CO4	To know about the Time management and Decision Making techniques
CO5	To demonstrate the techniques to reduce stress and handle conflicts

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Identify one's own personality type.
CO2	:	Develop interpersonal skills for effective team building.
CO3	:	Analyse leadership traits for present day organisation.
CO4	:	Imbibe effective goal setting and time management skills
CO5	:	Incorporate relaxation techniques in daily life.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	3	3	2	2	3	3
CO2	1	1	2	2	2	3	2	3	2
CO3	1	2	1	2	3	3	3	2	3
CO4	2	1	2	2	3	2	2	2	3
CO5	1	2	2	3	2	3	3	3	3

1-Low

2-Medium

3-High

Module	Title	Hours
I	Personality & Self Esteem	6
Self-Management: discover yourself, skills and abilities, evaluate inner self and expand awareness, introspection, self- assessment, self-appraisal, self- development, self-interrogation, symptoms of negative attitude, anger management and positive attitude. Definition of personality, Components of Personality, common personality types, Definition of Self Esteem, Factors related to self-esteem, SWOT analysis, Building Self Esteem, Definition of Attitude		
II	Interpersonal Skills & Working in Team	6
Meaning of interpersonal skills, Importance of Interpersonal Skills in the Business world, How to build relationships, approaches to team building, difference between a team and a group, kinds of teams, What is a team? Significance of working in team, Qualities required to be an effective Team Member, Skills required to build an effective TEAM, practice activities for team building		
III	Leadership Skills	6
Leadership Skills: Leadership traits and trends, leadership in business , dynamics between Leadership and management, Leadership styles in India, analysing leadership theories in the context of globalisation and leadership abroad, leaders for new organizations, different styles of Leadership		
IV	Time Management, Problem Solving & Decision Making	6
Time as a resource, individual understanding of time, Effective time management Techniques, identifying time waster, achieving goals through effective time management, Time management Matrix – practice, multitasking, delegating, saying no assertively, relationship between time and stress management, Goal setting: concept of setting SMART goals, steps to achieve goals, career goals/ anticipating career challenges, utilizing opportunities, mapping skills sets, Definition of problem, Different stages of resolving a problem, Different factors that influence decision making, Different stages of decision making.		

V	Conflict And Stress Management	6
Meaning of conflict, Consequences of Conflict – Good & Bad, main sources of Conflict, Techniques to handle conflicts – Lose – win, Lose- Lose, Win – Lose, WIN- WIN; Role plays to practice conflict management, maintaining a positive attitude, Stress Management: stress and its causes, handling stress, types of stress, managing stress through motivation, relaxation techniques.		

Reference Books

1. Robin Sharma, Little Black Book for Stunning Success + Tools for Action Mastery, Jaico
2. Dan P. McAdams ‘The Art and Science of Personality Development’, Gulform publishers
3. 7 habits of highly effective people by Stephen. R. Covey, Simon And Schuster
4. The Monk who Sold his Ferrari by Robin Sharma, Jaico,
5. The Tipping Point: How little things can make a big difference- Malcolm Gladwell, little brown book group,
6. How to stop worrying and start living- Dale Carnegie, Random House

SEMESTER V

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Corporate Finance	5	0	0	4	Theory and Practical

Introduction

This course will help the students to know about Corporate Finance. Corporate Finance is about companies, investors, and their interaction in financial markets. Essentially, companies make decisions (how to raise capital, how to invest that capital,) and investors react to those decisions by bidding the company's stock and bond prices up or down.

Course Objectives:

CO1	To understand the theoretical aspect and methods of Corporate finance.
CO2	To estimate the working capital requirements.
CO3	To analyse the risk in the capital budgeting using risk measurement techniques.
CO4	To understand about Financing and Dividend decision
CO5	To obtain the knowledge on corporate governance.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Develop understanding of the theoretical foundations and methods of corporate financial management
CO2	:	Participate actively and cooperatively in group tasks, and assume a leadership role
CO3	:	Apply standards, methods and interpretations of financial reporting
CO4	:	Critically evaluate corporate financial management practices with the aim of proposing and implementing improvements.
CO5	:	Apply best practice tools and methods in corporate finance and investment management to different setting

Mapping of Course Outcomes with Program Outcomes

Course	Programme Outcome
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Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	1	2	2	3	3	3
CO2	1	1	2	1	2	3	2	3	3
CO3	2	2	1	2	2	2	3	2	3
CO4	1	1	2	1	2	2	3	3	2
CO5	1	2	2	2	2	3	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
1	Industrial Finance	12
Indian Capital Market , Basic problem of Industrial Finance in India. Equity, Debenture financing Guidelines from SEBI, advantages and disadvantages and cost of various sources of Finance, Finance from international sources, financing of exports, role of EXIM bank and commercial banks, Finance for rehabilitation of sick units		
2	Working Capital Finance	12
Estimating working capital requirements – Approach adopted by Commercial banks, Commercial paper- Public deposits and inter corporate investments.		
3	Risk Analysis	12
Appraisal of Risky Investments, certainty equivalent of cash flows and risk adjusted discount rate, risk analysis in the context of DCF methods using Probability information, nature of cash flows, Sensitivity analysis; Simulation and investment decision, Decision tree approach in investment decisions.		
4	Financing Decision	12
Simulation and financing decision - cash inadequacy and cash insolvency-determining the probability of cash insolvency- Financing decision in the Context of option pricing model and agency costs- Inter-dependence of investment- financing and Dividend decisions.		
5	Corporate Governance	12
Corporate Governance - SEBI Guidelines- Corporate Disasters and Ethics- Corporate Socio Responsibility- Stakeholders and Ethics - Ethics, Managers and Professionalism		

Reference Books

1. Richard A.Brealey, Stewart C.Myers and Mohanthy, Principles of Corporate Finance, Tata McGraw Hill
2. Brigham and Ehrhardt, Corporate Finance - A focused Approach, Cengage Learning,
3. M.Y Khan, Indian Financial System, Tata McGraw Hill

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical – Corporate Finance	0	0	5	2	Practical

Introduction

This course will help the students to know about Corporate Finance. Corporate Finance is about companies, investors, and their interaction in financial markets. Essentially, companies make decisions (how to raise capital, how to invest that capital,) and investors react to those decisions by bidding the company's stock and bond prices up or down.

Course Objectives:

CO1	To understand the theoretical aspect and methods of Corporate finance.
CO2	To estimate the working capital requirements.
CO3	To analyse the risk in the capital budgeting using risk measurement techniques.
CO4	To understand about Financing and Dividend decision
CO5	To obtain the knowledge on corporate governance.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Develop understanding of the theoretical foundations and methods of corporate financial management
CO2	:	Participate actively and cooperatively in group tasks, and assume a leadership role
CO3	:	Apply standards, methods and interpretations of financial reporting
CO4	:	Critically evaluate corporate financial management practices with the aim of proposing and implementing improvements.
CO5	:	Apply best practice tools and methods in corporate finance and investment management to different setting

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Programme Outcome								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	1	2	2	3	3	3
CO2	1	1	2	1	2	3	2	3	3
CO3	2	2	1	2	2	2	3	2	3
CO4	1	1	2	1	2	2	3	3	2
CO5	1	2	2	2	2	3	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
1	Industrial Finance	6
Evaluate the various sources of domestic and export finance.		
2	Working Capital Finance	6
Estimating working capital requirements as adopted by Commercial banks		
3	Risk Analysis	6
Appraisal of Risky Investments using various risk measurement techniques		
4	Financing Decision	6
Compute problems on financing and Dividend decisions.		
5	Corporate Governance	6
Case study on Corporate Governance		

Reference Books

1. Richard A. Brealey, Stewart C. Myers and Mohanthy, Principles of Corporate Finance, Tata McGraw Hill
2. Brigham and Ehrhardt, Corporate Finance - A focused Approach, Cengage Learning,
3. M.Y Khan, Indian Financial System, Tata McGraw Hill

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Investment Analysis and Portfolio Management	5	0	0	4	Theory and Practical

Introduction

This course aims at to familiarise the students with the broad areas of Investment management by business enterprises.

Course Objectives:

CO1	To describe the basics of investment.
CO2	To measure and analyse various portfolio theories for investment decision.
CO3	To use analysis and valuation techniques to forecast stock performance.
CO4	To explain the efficient market hypothesis and capital market theory.
CO5	To learn risk return analysis for a portfolio.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Operating trading in securities.
CO2	:	Evaluate portfolios on the basis of the theories.
CO3	:	Determine the value of equity share after detailed analysis of economy, industry, company and the security.
CO4	:	Trace the determination of security price in the market.
CO5	:	Optimize the return from portfolio investment.

Mapping of Course Outcomes with Program Outcomes

Course	Program outcomes
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Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	2	3	2	2	2	3
CO2	1	1	2	1	2	2	3	3	3
CO3	2	2	2	3	3	2	2	2	2
CO4	1	1	2	2	2	3	2	3	3
CO5	2	2	1	2	2	3	3	2	3
	1-Low			2-Medium		3-High			

Module	Title	Hours
1	Investment	12
Definition, The investment environment, classification and functions of financial markets, financial instruments. Securities trading. Regulatory systems for equity markets. The process of investment, trading- margin trading etc., types of orders.		
2	Portfolio Theory	12
Portfolio theory - Concept of Risk, measuring risk and returns, Portfolio risk - measurement and analysis, mean - variance approach, business risk and financial risk and treatment in portfolio management. Risk and return in investment. Real return-nominal return. Historical and expected return. Risk-valuation, interest, inflation and credit risk. Power of diversification.		
3	Security Analysis and Valuation	12
Security analysis and valuation: Fundamental Analysis – Economic analysis, industry analysis and Company analysis, Equity valuation. DCF methodology-dividend discounting and free cash flow discounting. Technical analysis: market indicators, forecasting individual stock performance.		
4	Efficient Market Hypothesis	12
Efficient Market and Capital Market Theory: Efficient Market Theory – Random walk, The efficient, market hypothesis, Empirical tests of the semi strong form; Capital market theory – Relaxing some assumptions of the capital asset pricing model, testing the capital asset pricing model, arbitrage pricing theory		
5	Portfolio Analysis	12
Traditional Portfolio analysis, why portfolios? Effects of combining securities, Markowitz risk and return optimization, Portfolio analysis; Portfolio selection: risk and investor preferences, selecting the best portfolio, simple sharp portfolio optimization, significance of		

beta in the portfolio, traditional portfolio selection.

Reference Books

1. Prasanna Chandra, "Investment Analysis and Portfolio Management", Tata McGraw-Hill
2. Rohini Singh, "Security Analysis and Portfolio Management", Excel Books
3. Reilly/Rrown , "Investments-Analysis and Portfolio Management"
4. Zvi Bodie, Alex Kane, Alan J Marcus and Pitabas Mohanty, "Investments"

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical – Investment Analysis and Portfolio Management	0	0	5	2	Practical

Introduction

This course aims at to familiarise the students with the broad areas of Investment management by business enterprises.

Course Objectives:

CO1	To describe the basics of investment.
CO2	To measure and analyse various portfolio theories for investment decision.
CO3	To use analysis and valuation techniques to forecast stock performance.
CO4	To explain the efficient market hypothesis and capital market theory.
CO5	To learn risk return analysis for a portfolio.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Analyse financial products to make investments.
CO2	:	Analyse risks associated with portfolio of investments.
CO3	:	Determine the value of equity share after detailed analysis of economy, industry, company and the security.
CO4	:	Trace the determination of security price in the market.
CO5	:	Optimize the return from portfolio investment.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	2	3	2	2	2	3
CO2	1	1	2	1	2	2	3	3	3
CO3	2	2	2	3	3	2	2	2	2
CO4	1	1	2	2	2	3	2	3	3
CO5	2	2	1	2	2	3	3	2	3

1-Low 2-Medium 3-High

Module	Title	Hours
1	INVESTMENT	6
The process of investment, trading- margin trading etc., types of orders Use Of Videos for trading and investment. Dummy Trading-NSE NEAT		
2	PORTFOLIO THEORY	6
Measuring risk and returns –mean, variance, beta, Portfolio risk measurement and analysis, mean - variance approach Real return-nominal return. Historical and expected return.		
3	SECURITY ANALYSIS AND VALUATION	6
Fundamental Analysis – Economic analysis, industry analysis and Company analysis, Equity valuation. DCF methodology-dividend discounting and free cash flow discounting. Technical analysis: Line chart Bar, Candle sticks, Moving averages market indicators, forecasting individual stock performance-breadth of market.		
4	EFFICIENT MARKET	6
Run Test, Sign Test, Serial Correlation Test, CAPM- equation based decisions		
5	PORTFOLIO ANALYSIS	6
Traditional Portfolio analysis, Markowitz risk and return optimization – single stock, multiple stock, sharp Treynner, Jensen’s Alpha, NAV		

Reference Books

1. Prasanna Chandra, "Investment Analysis and Portfolio Management", Tata McGraw-Hill
2. Rohini Singh, "Security Analysis and Portfolio Management", Excel Books
3. Reilly/Rrown , "Investments-Analysis and Portfolio Management"
4. Zvi Bodie, Alex Kane, Alan J Marcus and Pitabas Mohanty, "Investments"

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Digital Finance Business Model	5	0	0	4	Theory

Introduction

This course aims at to familiarise the students about the audit and auditing process undertaken in an organisation.

Course Objectives:

CO1	To introduce the concept and components of business models of exponential technologies.
CO2	To explore the application of payment and business lending models.
CO3	To elaborate the various models of Wealth Management Business Model and Insurance Services Business Model
CO4	To discuss various Crowd Funding Business Model and Capital Market business model
CO5	To discuss the Challenges in Fintech and Digital finance business models

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	State the concept and components of business models of exponential technologies
CO2	:	Illustrate the application of payment and business lending models.
CO3	:	Explain the various models of Wealth Management Business Model and

		Insurance Services Business Model
CO4	:	Deliberate on various CrowdFunding Business Model and Capital Market business model
CO5	:	State the Challenges in Fintech and Digital finance business models

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	1	3	2	2	3	2
CO2	2	1	2	3	2	3	3	3	2
CO3	1	2	2	3	3	3	2	2	3
CO4	2	2	3	2	3	2	2	3	2
CO5	1	2	2	3	2	3	2	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
1	Business Models driven by Exponential Technologies	10
Introduction, Role, and importance of data in digital business models, Introduction to Artificial intelligence, Blockchain and distributed ledger technology, Internet of Things and Cybersecurity.		
2	Payment and Lending Business Model	12
Business models for consumer and retail payments: mobile wallets, peer-to-peer (P2P) mobile payments, foreign exchange and remittances, real-time payments, and digital currency solutions, NFC-based mobile payment applications, Wholesale and corporate payments.		
3	Wealth Management Business Model and Insurance Services Business Model	12
Introduction to automated wealth managers (Robo-advisors), Algorithms, Role of Robo advisors in equity-based crowdfunding, fund-seeking; Use of data analytics in Insurance service and customer management, Use of Data analytics in billing and other processes of Insurance services.		
4	Crowd Funding Business Model and Capital Market business model	14

Rewards-based crowdfunding, donation-based crowdfunding, and equity-based crowdfunding, Crowdfunding fintech, New product development, Capital market models: Trading fintech, foreign currency transactions.		
5	Challenges in Fintech and Digital finance business models	12
Fintech investment challenge, Customer management challenge, Technology integration challenges, Security and privacy challenges, Regulation challenge, Risk management challenge		

Reference Books

1. FinTech Strategy: Linking Entrepreneurship, Finance, and Technology, Pável Reyes-Mercado, Palgrave Macmillan; 1st ed. 2021 edition.
2. Doing Digital: Lessons from Leaders, Chris Skinner, Marshall Cavendish International (Asia) Pte Ltd, latest edition.
3. Innovations in Financial Services; MarcinKotarba; Routledge; 1st Edition; 2020
4. Digital Transformation in Financial Services; Claudio Scardovi; Springer; 1st ed. 2017 edition
5. Fintech: Financial Technology Beginner Guide CherryTree Style; Mark Jobs

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Introduction to Python	5	0	0	4	Theory and practical

Introduction

This course will familiarise the students with the practical usage of Python in Data analysis.

Course Objectives:

CO1	To understand the concept of Python and various Python data types
CO2	To determine Python program flow control
CO3	To know about Python codes and organising Python projects
CO4	To acquire knowledge on Python string and method of building blocks
CO5	To familiarize with OOPS

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Apply the data types in Python.
CO2	:	Perform operations and function in Python

CO3	:	Outline the built- in objects of Python
CO4	:	Be exposed to advanced applications such as multithreaded programming, Web applications, discrete- event simulations, etc
CO5	:	Understanding of Python especially the object- oriented concepts

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	2	3	2	3	3	3
CO2	2	1	2	3	2	3	2	3	2
CO3	1	2	1	2	3	3	2	2	3
CO4	2	1	2	2	3	2	3	2	3
CO5	1	2	2	3	2	3	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
I	Introduction to Python	6
Python Data Types: Declaring and using Numeric data types: int, float, complex Using string data type and string operations Defining list and list slicing Use of Tuple data type		
II	Python Program flow Control	6
Conditional blocks using if, else and else if, Simple for loops in python for loop using ranges, string, list and dictionaries Use of while loops in python. Loop manipulation using pass, continue, break and else Programming using Python conditional and loops block.		
III	Python Functions, Units and Packages	6
Organizing python codes using functions, organizing python projects into Units, Importing own Unit as well as external Units. Understanding Packages, Powerful Lambda function in python, Programming using functions, Units and external packages		
IV	Python String, List, Building blocks of python programs	6
Understanding string in build methods, List manipulation using in build methods. Dictionary manipulation. Programming using string, list and dictionary in build functions.		

V	Python File Operators	6
Reading config files in python, Writing log files in python, Understanding read functions, read(), read line() and read lines(), Understanding write functions, write() and write lines (), Manipulating file pointer using seek, Programming using file operations Python Object oriented Program (OOPS): Concept of class, object and instances, Constructor, class, attributes and destructors. Real time use of class in live projects Inheritance, overlapping and overloading operators. Adding and retrieving dynamic attributes of classes. Programming using Oops support.		

Reference Books

1. Introducing Python, Lubanovic, Bill, O'Reilly
2. Mastering Object-Oriented Python, Lott, Steven F, Packt Publishing, latest edition
Python pocket reference, Lutz, Mark, O'Reilly, latest edition

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Employability Skill	0	0	0	2	Theory and Practical

Introduction

This course will develop the employability skills of students and will improve the interview handling skills

Course Objectives:

CO1	To make the students to draft a resume
CO2	To train them in the logical and verbal reasoning
CO3	To Elucidate the concept of group discussion with a practical session of GD
CO4	To Explain the Interview handling skills and practice a Mock interview
CO5	To practice the students to be a good professionals and develop their presentation skills

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Write appropriate resume.
CO2	:	Take aptitude test.

CO3	:	Participate effectively in Group discussion
CO4	:	Acquire interview handling skill
CO5	:	Demonstrate professionalism in day to day functioning.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	2	3	2	3	3	3
CO2	1	2	2	2	2	2	2	3	3
CO3	2	1	2	3	2	3	3	2	2
CO4	2	2	3	2	3	3	3	2	2
CO5	1	2	2	3	3	3	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
1	RESUME WRITING	5
Resume format, Current trends in resume writing, how to write professional resumes, Essentials of resume writing, cover letters, working on Resumes and being in sync with the current format, difference between a CV and a Resume		
2	APTITUDE TRAINING – PRACTISE	10
Verbal Reasoning , Synonyms, Antonyms and One word substitutes, Quantitative aptitude (5 hours) Speed, Time and Distance, Time and Work, Linear Equations, Progressions (Sequences & Series), Permutation and Combination, Probability, Functions, Set Theory, Number Systems, LCM and HCF, Percentages, Collection and Scrutiny of data: Primary data, questionnaire and schedule; secondary data, their major sources including some government publications.		
3	GROUP DISCUSSION	5
What is a GD? Types of GD, Essentials of a GD, Skills assessed during GD, GD practice session (atleast twice), and Doubt clearing and practice sessions on GD, structure of a GD, format of GD as used in national level recruitment boards, differences between a GD and a debate.		
4	INTERVIEW HANDLING SKILLS	5

Types of interview (one to one, many to one, telephonic, appraisal, placement, discipline, exit) Interview handling skills, effective way of handling interview questions, Mock interview practice sessions (at least twice), Doubt clearing and practice sessions on Interview skills, grooming, kinesics, paralanguage and proxemics in interviews, frequently asked questions during interviews.

5	PRESENTATION SKILLS	5
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Practicing how to be professional and formal in approach, formal language to be used during presentation, body language and grooming, Practising imprompt presentations, extempore and debates, types of presentation, effective strategies of oral presentations, audience analysis, use of media, voice modulation, presentation planning, delivery and appearance, research, power point presentations, making technical talk Interesting

Reference Books

1. Anand Ganguly: Group discussion and Interviews , RPH
2. Steve Mandel: Effective Presentation skills, Crisp Publications
3. Dr. R.S. Aggarwal: Quantitative Aptitude, S.Chand
4. Thomas Tucker: How to write a Resume, kindle

SEMESTER VI

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Marketing of Financial Services	6	0	0	4	Theory

Introduction

Acquaint the students with concepts and techniques in the management of services marketing and to help them learn the issues in managing unconventional challenges in the marketing of financial services and financial products

Course Objectives:

CO1	To assists students to know about the functions of financial service markets.
CO2	To find out the importance of marketing credit cards.
CO3	To gain the knowledge on pricing of financial services
CO4	To evaluate various advertising strategies for financial services

CO5	To help students to know the importance of Market research
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Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Identify the distinguishing features of financial products and services.
CO2	:	Develop and evaluate credit card marketing strategies.
CO3	:	Determine prices of financial products.
CO4	:	Evaluate the channels of advertising for financial products.
CO5	:	Developing financial products on the basis of market research.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	2	3	2	2	3	3
CO2	2	1	2	2	2	3	3	2	3
CO3	1	2	2	1	3	3	2	3	2
CO4	2	1	2	2	3	2	3	2	2
CO5	1	2	1	2	2	3	2	3	3

1-Low

2-Medium

3-High

Module	Title	Hours
1	INTRODUCTION TO FINANCIAL PRODUCT AND SERVICES MARKETING	12
Meaning of financial services and products, characteristics of financial services, financial service sectors and their functions, financial services market, Meaning of financial products, special features of financial products		
2	MARKETING OF CREDIT CARDS	12
Introduction, types of credit cards, advantages and limitations of credit card system, credit card market segmentation, Marketing Strategies for Credit cards, future of credit cards.		
3	PRICING OF FINANCIAL PRODUCTS	12
Meaning of pricing with respect to financial services and products, pricing system in banking, insurance pricing, pricing methods, Society pricing, pricing policies and strategies.		
4	ADVERTISING	12
Role of Advertising, advertising channels, personal selling, publicity, organization of marketing operations, Marketing strategies for financial services and products.		

5	MARKET RESEARCH	12
Role and function of marketing research in financial services, research methodology, evaluation of market research programmes, application of marketing research in financial services and development of financial products.		

Reference Books

1. Marketing of Financial Services, Arthur Meidan. MacMillan International,
2. Financial Services Marketing, An International Guide to principles and practice
3. Marketing and Mobile Financial Services: A Global Perspective on Digital Banking Consumer Behaviour, Aijaz A. Shaikh, Heikki Karjaluo, Routledge, 2019

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Practical - Marketing of Financial Services	4	0	0	4	Practical

Introduction

Acquaint the students with concepts and techniques in the management of services marketing and to help them learn the issues in managing unconventional challenges in the marketing of financial services and financial products

Course Objectives:

CO1	To assists students to know about the functions of financial service markets.
CO2	To find out the importance of marketing credit cards.
CO3	To gain the knowledge on pricing of financial services
CO4	To evaluate various advertising strategies for financial services
CO5	To help students to know the importance of Market research

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Identify the distinguishing features of financial products and services.
CO2	:	Develop and evaluate credit card marketing strategies.
CO3	:	Determine prices of financial products.
CO4	:	Evaluate the channels of advertising for financial products.
CO5	:	Developing financial products on the basis of market research.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	2	3	2	2	3	3
CO2	2	1	2	2	2	3	3	2	3
CO3	1	2	2	1	3	3	2	3	2
CO4	2	1	2	2	3	2	3	2	2
CO5	1	2	1	2	2	3	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
1	INTRODUCTION TO FINANCIAL PRODUCT AND SERVICES MARKETING	6
Meaning of financial services and products, characteristics of financial services, financial service sectors and their functions, financial services market, Meaning of financial products, special features of financial products		
2	MARKETING OF CREDIT CARDS	12
Introduction, types of credit cards, advantages and limitations of credit card system, credit card market segmentation, Marketing Strategies for Credit cards, future of credit cards.		
3	PRICING OF FINANCIAL PRODUCTS	12
Determine the pricing of financial services and products, pricing system in banking, insurance pricing, pricing methods, Society pricing, pricing policies and strategies.		
4	ADVERTISING	12

Role of Advertising, advertising channels, personal selling, publicity, organization of marketing operations, Marketing strategies for financial services and products.		
5	MARKET RESEARCH	12
Research in financial services, Evaluation of market research programmes, application of marketing research in financial services and development of financial products.		

Reference Books

1. Marketing of Financial Services, Arthur Meidan. MacMillan International,
2. Financial Services Marketing, An International Guide to principles and practice
3. Marketing and Mobile Financial Services: A Global Perspective on Digital Banking Consumer Behaviour, Aijaz A. Shaikh, Heikki Karjaluo, Routledge, 2019

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	International Financial Management	6	0	0	4	Theory and Practical

Introduction

This course will help Students to expose the different forces operating in the international finance.

Course Objectives:

CO1	Examine the knowledge and skills regarding international finance
CO2	To evaluate structure and functions of International financial markets
CO3	To determine exchange rate.
CO4	To evaluate techniques relating to International Arbitrage.
CO5	To help students to know about the relationship among inflation and exchange rate

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Explain the forces affecting international finance.
CO2	:	Discuss the components of international financial market.
CO3	:	Measure exchange rate fluctuations.
CO4	:	Determine forward premium or discount.
CO5	:	Analyse and interpret Fisher effect.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	2	3	2	3	3	3
CO2	1	2	2	1	3	3	2	3	2
CO3	2	2	1	2	2	3	3	2	3
CO4	1	2	2	3	2	2	3	2	3
CO5	1	1	2	2	3	3	3	3	2

1-Low 2-Medium 3-High

Module	Title	Hours
1	Introduction to International Finance	12
Meaning, Importance, and Scope of International finance, Goals of MNCs and Potential Conflicts with those Goals, Balance of payments: Current account, capital account & ORA, International Trade flows, International Capital Flows, Agencies facilitating international flows: IMF and World Bank,		
2	International Financial Market	12
Needs and Functions of International Financial Market, Euribor and LIBOR, History of foreign exchange, Function and Structure of the FOREX markets, Foreign exchange market participants, Types of transactions and Settlements dates, Exchange rate quotations, Currency Derivatives Markets, Eurocurrency Market, Eurocredit Market, Eurobond Market, International Stock Markets, External Commercial Borrowings		

3	Exchange rate Determination	12
Measuring exchange rate movements, Exchange rate equilibrium, Factors influencing exchange rates, Nominal, Real and Effective exchange rates, Cross Rates, Exchange Rate Systems: Fixed, Floating, Managed Float, Pegged		
4	International Arbitrage	12
International Arbitrage: Locational arbitrage, triangular arbitrage, covered interest arbitrage; Determination of forward premium or discount; Interest Rate Parity (IRP): Graphical analysis and interpretation.		
5	Relationship among Inflation, Interest rate Exchange rate	12
Purchasing Power Parity (PPP): Absolute version and Relative version, Graphical analysis and Interpretation; Fisher Effect; International Fisher Effect (IFE): Graphical analysis and Interpretation; Comparison of IRP, PPP, and IFE.		

Reference Books

1. Alan C. Shapiro, Peter Moles, Dr. Jayanta Kumar Seal., "International Financial Management", Wiley, 2016
2. Jeff Madura, "International Financial Management", 2nd edition, Cengage Learning, 2011.
3. Vyuptakesh Sharan, "International Financial Management" 5th ed., PHI, 2011

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Digital Frauds and Risk Management	6	0	0	4	Theory

Introduction

This course will help students to learn about Digital Frauds and Risk Management and strategies adopted by various segments of financial services in managing the risk of digital frauds

Course Objectives:

CO1	To introduce the concept and components of digital data, fraud, and risk management
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CO2	To explore the modus operandi of digital frauds and the strategies to counter frauds.
CO3	To elaborate on the various methods of Risk management.
CO4	To discuss various disruptive methods of risk management in digital transactions.
CO5	To study the strategies adopted by various segments of financial services in managing the risk of digital frauds

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	State the concept and components of digital data, fraud, and risk management.
CO2	:	Illustrate the application of risk management tools in managing themodus operandi of digital frauds.
CO3	:	Explain the various methods of Risk management.
CO4	:	Deliberate on various disruptive methods of risk management in digital transactions.
CO5	:	State the strategies adopted by various segments of financial services in managing the risk of digital frauds.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	2	3	2	3	3	3
CO2	2	1	2	3	2	3	2	3	2
CO3	1	2	1	2	3	3	2	2	3
CO4	2	1	2	2	3	2	3	2	3
CO5	1	2	2	3	2	3	2	3	3

1-Low 2-Medium 3-High

Module	Title	Hours
1	Digital Frauds and Risk Management – Introduction	12
Meaning, Background, Types of frauds in financial services, Online digital space, Minimizing Risk in Online Digital Payments; Digital data and cybercrimes, Concept of risk management, Tools of Risk Management.		
2	Frauds and Risk Management in Digital	12

	Payments	
Components of payment transactions concerning fraud and Risk, Types of Fraud, The Modus Operandi, The key challenges, Strategies to counter frauds, Investment in digital security systems, Future fraud possibilities.		
3	Digital Data & Risk Management Techniques	12
Digital Operations and digital data; Risk Management Techniques: IP intelligence, device profiling, customer profiling, cyber threats detection, consortium intelligence.		
4	The Future of Fraud Risk Management – Disruptive approach	12
Strategic Risk Advice, Deep Analytics, Operations Management, Tech Wizards, Integrated Technology Platform, Common Database Management.		
5	Strategies of Digital Frauds and Risk management in the financial services sector	12
Fraud and risk management in Banking, Insurance, Mutual funds, Microfinance services, and capital market transactions.		

Reference Books

1. Introduction to Online Payments Risk Management by OhadSamet; © 2021, O'Reilly Media, Inc
2. Adapting to the New Age of Risk Analytics; SAS Publications
3. John c Hull, Risk management and Financial institutions, wiley publication

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Core Project	0	0	4	8	Practical

Introduction

This core project will encourage students to apply their theoretical knowledge to practical use. It allows students to couple their intellectual skills with practical skills to solving research problems.

Course Objectives:

CO1	To create a platform for students to demonstrate their practical competence
CO2	To help students sharpen their intellectual qualities like creative thinking, analytical

	abilities, teamwork, and communication skills.
CO3	To encourage students to apply their subject knowledge gained in the degree course.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Students to acquire the skills, knowledge, attitudes, perceptions along
CO2	:	Students are able to acquire the experience needed to constitute a professional identity.
CO3	:	Students are able to get a practical exposure of research and field work

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	2	3	3	2	3	3
CO2	2	2	2	3	2	3	2	3	2
CO3	1	2	3	2	3	2	3	2	3

1-Low

2-Medium

2-High

Dissertation:

Towards the end of the Program (Semester VI) the student shall work for 60 hours under the supervision of the Faculty and carry out a dissertation and submit a structured report in TWO hard copies & one soft copy (CD). The report may be printed on one side of the paper. The completion of the dissertation / project shall be certified by the Faculty Guide & approved by the Director / Principal of the Institute / college. The college shall conduct a viva-voce for evaluation of the dissertation, for 100 marks. The Panel shall comprise 2 Faculty members, one who has guided the student and the other one as external examiner nominated by the Director/ Principal.

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Digital Payments and Policy Framework	4	0	0	2	Theory

Introduction

This course will help students to know the key elements of managing client relationships, and how to evaluate the strategies and technologies commonly used in client relationship.

Course Objectives:

CO1	To introduce the concept and components of digital payments and consumer segmentation.
CO2	To explore the technical aspects and their role in the new business model.
CO3	To elaborate on the regulatory framework for digital payments.
CO4	To discuss various regulatory bodies and their contribution to the system.
CO5	To discuss the key restrictions applied to the BSFI sector about digital payments.

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	State the concept and components of digital payments and consumer segmentation.
CO2	:	Illustrate the application of technical aspects and their role in the new business model.
CO3	:	Explain the regulatory framework for digital payments.
CO4	:	Deliberate on various regulatory bodies and their contribution to the system.
CO5	:	State the key restrictions applied to the BSFI sector about digital payments.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	1	2	2	2	2	2
CO2	1	1	1	2	2	2	3	3	3
CO3	2	1	2	1	3	2	3	2	2
CO4	2	2	1	2	2	3	3	3	3
CO5	1	2	2	1	2	3	2	3	3

1-Low

2-Medium

3-High

Module	Title	Hours
1	Digital Payments – Consumer segmentation	6
Introduction to Global payment and its ecosystem, Consumer segmentation – Retail & Wholesale, Various players and modes of delivery, Innovative Products, Payment process and technology		
2	Technology and the new business model	6

Blockchain and digital payments, Use of IoT and Bigdata in Payment systems, Smart Payments: Artificial Intelligence and Machine learning, Hybrid payment Products		
3	Regulatory framework for Digital Payment System	6
Payment and settlement act 2007, PPI master directions, NPCI guidelines for UPI Payments, Regulations for P2P lending platforms and payment gateways, Data privacy, and protection.		
4	Regulatory Bodies	6
RBI, e-KYC and Aadhar, Insurtech, Ombudsman Scheme for digital transactions, UIDAI.		
5	Policy framework and key restrictions	6
Prepaid wallet issuers, NBFCs, Payment Banks, FEMA – Cross border business.		

Reference Books

1. Digital Payments, 2019, NitiAayog
2. Payment and Settlement System in India, 2020, RBI

Subject Code	Subject Title	Lecture	Theory	Practical	Credit	Type
	Extension Activity	0	0	0	2	Practical

Introduction

With the extension activities students will develop their emotional quotient through interaction with various challenges and hurdles in the community and it encourage them to develop their positive attitude towards life.

Course Objectives:

CO1	To arouse social consciousness of the students by providing them opportunities to work with and among the people
CO2	To develop skill needed in the exercise of democratic leadership and programme development to help them get self-employed.
CO3	To Develop competence required for group-living and sharing of responsibilities

Course Outcome:

On the successful completion of the course the student would be able to:

CO1	:	Understand themselves in relation to their community
CO2	:	Identify the needs and problems of the social and involve them in problem solving process.
CO3	:	Acquire leadership qualities and democratic attitude

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	2	2	3	2	3	2
CO2	2	2	3	2	3	2	2	2	2
CO3	2	1	2	3	2	3	3	2	3

1-Low

2-Medium

3-High

Extension Activity

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes. NSS, NCC, Sports ,YRC, Other Extracurricular activities. The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.