Rathinam College of Arts & Science (Autonomous), Coimbatore-21.
For Candidates Admitted in B. Com (General)in the academic year 2024-2025 onwards .

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Rathinam College of Arts and Science (Autonomous)

DEPARTMENT OF COMMERCE

**Rathinam Techzone, Pollachi Road, Eachanari,
Coimbatore – 641021**

B. Com (FS)

2024-2025 Batch on-wards

Vision and Mission of the Institution

VISION

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

MISSION

To impart superior quality education at affordable cost, nurture academic and research excellence, maintain eco-friendly and future-ready infrastructure, and create a team of well qualified teaching professionals who can build global competency and employability among the youth of India.

CORE PURPOSE

Transform the youth into National Asset.

Vision and Mission of the Department

VISION

To be recognized by the Stakeholders as a leader to provide a student - centred environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

MISSION

To impart knowledge through tutoring, teaching, research and extension, and create quality and globally competitive in commerce professionals

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Program Educational Objectives (PEO)

PEO1	:	Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India.
PEO2	:	Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.
PEO3	:	Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Global competency and employability among the youth of India	PEO1
Build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty	PEO2, PEO3

Mapping of Department Mission to PEO

Department Mission	PEO's
Provides a student-centered Professional environment	PEO1
Promotes academic excellence, professional and personalgrowth, ethical and professional conduct	PEO2, PEO3

Program Outcomes (PO):

PO1	:	Demonstrate knowledge competency in core discipline
PO2	:	Apply the appropriate knowledge and suitable skill in solving the complex problems
PO3	:	Conduct investigations of complex problems by following scientific approaches
PO4	:	Design solutions for complex and open-ended real life or time problems
PO5	:	Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations.
PO6	:	Work effectively and responsibly as a member and leader in a team.
PO7	:	Express complex concepts within the profession and society at large
PO8	:	Understand the professional roles and responsibilities
PO9	:	Analyze social and environmental aspects of the professional practice
PO10	:	Practice higher moral and ethical standards during the discharge of the professionalism

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PO11	:	Incorporate finer finance and business practices in all the professional engagement
PO12	:	Identify and address their professional development through lifelong learning

Program Specific Outcomes (PSO)

PSO1	:	Able to provide consultancy services in commerce processes related to trade and business
PSO2	:	Able to manage unforeseen problem arising in any business activities and service it through innovating ideas and effective decision making.
PSO3	:	Able to forecast future market trends through the analysis of factors impacting market performance.

Correlation between the PO/PSO and the PEOs

Program Outcomes		PEO 1	PEO 2	PEO 3
PO1	:	3	1	3
PO2	:	3	2	3
PO3	:	1	2	3
PO4	:	3	1	3
PO5	:	3	3	2
PO6	:	2	3	3
PO7	:	2	3	1
PO8	:	3	2	1
PO 9	:	2	2	3
PO 10	:	3	2	1
PO 11	:	2	1	1
PO 12	:	3	2	2
PSO1	:	2	3	2
PSO2	:	2	3	3
PSO3	:	3	1	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

Components considered for Course Delivery is listed below:

a. Class room Lecture
b. Laboratory class and demo
c. Assignments
d. Mini Project
e. Project
f. Online Course
g. External Participation
h. Seminar
i. Internship

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Mapping of POs with Course Delivery:

Program Outcome	Course Delivery								
	a	b	c	d	e	f	g	h	i
PO1	3	3	1	1	2	1	3	3	1
PO2	3	3	2	3	3	1	1	2	3
PO3	3	3	1	3	1	1	1	2	3
PO4	2	3	2	3	3	1	1	3	1
PO5	3	2	1	3	1	3	3	3	3
PO6	2	3	1	3	3	1	2	3	3
PO7	2	3	1	3	1	1	2	3	3
PO8	2	2	1	2	3	3	2	3	3
PO9	1	1	2	3	3	3	2	3	3
PO10	2	1	2	3	2	2	2	2	2
PO11	1	1	2	2	2	3	3	3	3
PO12	1	2	3	2	2	2	3	3	3
PSO1	2	2	3	1	3	2	2	1	3
PSO2	3	3	2	1	3	2	3	2	3
PSO3	3	2	3	3	2	2	1	3	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

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RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
B.COM GENERAL DEGREE PROGRAMME
B. Com Curriculum Structure - Regulation - 2024
(For the students Admitted from 2024-25 onwards)

S. No	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hrs	INT	EXT	Total
1	1	1	L1		Language - I	3	5	50	50	100
2	1	2	L2		English - I	3	5	50	50	100
3	1	3	Core		Core Course – I Theory	4	5	50	50	100
4	1	3	Core		Core Course – II Theory / Practical	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses – I Practical / Training	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies **or** Universal Human Values & Professional Ethics	2	2	50	0	50
						24	**30**	**350**	**300**	**650**
1	2	1	L1		Language - II	3	5	50	50	100
2	2	2	L2		English - II	3	5	50	50	100
3	2	3	Core		Core Course – III Theory	4	5	50	50	100
4	2	3	Core		Core Course – IV Theory / Practical	4	4	50	50	100
5	2	3	Elective		Elective - I Entrepreneurship Development	4	4	50	50	100
6	2	3	Allied		Allied-II	4	5	50	50	100
7	2	4	AEC		Ability Enhancement Course II Design Thinking	2	2	50	0	50
8	2	5	Ext		Extension Activity - I (NASA)	1	0	25	0	25
						25	**30**	**375**	**300**	**675**
1	3	1	L1		Language - III	3	4	50	50	100
2	3	2	L2		English - III	3	4	50	50	100

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3	3	3	Core		Core Course – V Theory	4	6	50	50	100
4	3	3	Core		Core Course – VI Theory / Practical	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses – II Practical / Training	4	5	50	50	100
7	3	4	AEC		Ability Enhancement Course III Soft Skill-1	2	2	50	0	50
8	3	3	ITR		Internship / Industrial Training (Summer vacation at the end of II semester activity)	2	0	50	0	50
9	3	5	Ext		Extension Activity - II (NASA)	1	0	25	0	25
						27	**30**	**425**	**300**	**725**
1	4	1	L1		Language - IV	3	4	50	50	100
2	4	2	L2		English - IV	3	4	50	50	100
3	4	3	Core		Core Course – VII Theory	4	6	50	50	100
4	4	3	Core		Core Course – VIII Theory / Practical	4	4	50	50	100
5	4	3	Allied		Allied-IV	4	5	50	50	100
8	4	3	Elective		Elective - II	4	5	50	50	100
7	4	4	AEC		Ability Enhancement Course IV Soft Skill-2	2	2	50	0	50
8	4	5	Ext		Extension Activity - III (NASA)	1	0	25	0	25
						25	**30**	**375**	**300**	**675**
1	5	3	Core		Core Course – IX Theory	4	6	50	50	100
2	5	3	Core		Core Course – X Theory / Practical	4	6	50	50	100
3	5	3	Elective		Elective - III	4	6	50	50	100
	5	3	PRJ		Project	0	6	0	0	0
4	5	4	SEC		Skill Enhancement Courses – III Practical / Training	4	6	50	50	100

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5	5	3	ITR		Internship / Industrial Training (Summer vacation at the end of IV semester activity)	2	0	50	0	50
6	5	5	Ext		Extension Activity - IV (NASA)	1	0	25	0	25
						19	**30**	**275**	**200**	**475**
1	6	3	Core		Core Course – XI Theory	4	6	50	50	100
2	6	3	Core		Core Course – XII Theory / Practical	4	4	50	50	100
3	6	3	Elective		Elective – IV	4	6	50	50	100
4	6	3	PRJ		Core Project	8	8	100	100	200
5	6	4	SEC		Skill Enhancement Courses – IV Practical / Training	4	6	50	50	100
						24	**30**	**300**	**300**	**600**
					Total credit	**144**	**180**	**2100**	**1700**	**3800**

Additional Credits

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	2	6	VAC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50
3	4	6	IDC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50
4	5	6	VAC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50

Certificate on Minor Discipline

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	2	6	MD		Course - I	5	2	0	100	100
2	3	6	MD		Course - II	5	2	0	100	100
3	4	6	MD		Course - III	5	2	0	100	100
4	5	6	MD		Course - IV	5	2	0	100	100

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Core - Theory

S.No.	Sem	Pre-requesite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Financial Accounting-I Financial Accounting	**Commerce**	**Theory**
2				Financial Accounting II Management Accounting	**Commerce**	**Theory**
3				Corporate Accounting-I Corporate Accounting	**Commerce**	**Theory**
4				Corporate Accounting II Performance Management	**Commerce**	**Theory**
5				Cost Accounting	**Commerce**	**Theory**
6				Management Accounting Company Law	**Commerce**	**Theory**

Core - Theory / Practical

S. No	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				AI in Marketing Management	**Commerce**	**Theory**
2				AI Application in Corporate Finance	**Commerce**	**Theory**
3				AI Application in Digital Fraud and Risk Management	**Commerce**	**Theory**
4				Investment Analysis and Portfolio Management	**Commerce**	**Theory**
5				Income Tax Law and Practice	**Commerce**	**Theory**
6				E- Commerce	**Commerce**	**Theory**

Allied

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Statistics for	**Commerce**	**Theory**

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				Business		
2				Business Law	**Commerce**	**Theory**
3				Managerial Economics	**Commerce**	**Theory**
4				Business Research Methods	**Commerce**	**Theory**

Skill Enhancement Course

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				IT Appication for modern Business	**Commerce**	**Practical**
2				Marketing of Financial Service	**Commerce**	**Practical**
3				Business Correspondence	**Commerce**	**Practical**
4				Fintech	**Commerce**	**Practical**

Elective

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Entrepreneurial Development Skill	**Commerce**	**Theory**
2				International Marketing	**Commerce**	**Theory**
3				Marketing Research in Analytics	**Commerce**	**Theory**
1				Digital Finance Business Model	**Commerce**	**Theory**
2				Introduction to Corporate Finance	**Commerce**	**Theory**
3				Behavioral Finance	**Commerce**	**Theory**
1				Financial Markets and Institutions	**Commerce**	**Theory**
2				Investment Banking	**Commerce**	**Theory**
3				Banking Operations and Credit Analysis	**Commerce**	**Theory**

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1				International Financial Management	**Commerce**	**Theory**
2				Management and Organizational Behavior	**Commerce**	**Theory**
3				Consumer Behavior	**Commerce**	**Theory**

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Semester						
Course Code		**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
		Financial Accounting- I	4	5	-	-	**Core Theory**

Course Introduction

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO 2:	To manually prepare journal entries and post to ledger accounts using double-entry Accounting procedures.
CO 3:	Be Aware of preparation of Final accounts.
CO 4:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO 5:	Enable preparation of Income and Expenditure statement.

Unit I:	Introduction	[12 Periods]

Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Fundamentals of book keeping, Difference between Bookkeeping vs Accounting, Concepts and Conventions.

Unit II:	Double Entry	[12 Periods]

Journal – Ledger - Subsidiary Books: Purchase book - Sales book – Purchase Return book – Sales Return book - Bills Payable book – Bill Receivable book – Cash book : Simple cash book, Double column cash book, Three column cashbook, petty cash book.

Unit III:	Final Accounts	[12Periods]

Preparation of Trial Balance- Rectification of errors -Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.

Unit IV:	Bill of Exchange	[12 Periods]

Bill of exchange – Needs- Types- Dishonor of Bill- Renewal of Bill- Insolvency of acceptor- Accommodation bills – Average due date – Account current- Methods of Account Current- Product Method-Red Ink Interest- Époque Method.

Unit V:	BRS	[12 Periods]

Bank Reconciliation Statement- Receipts and Payments accounts –Income and Expenditure accounts.

Text Books:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition2021
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxman publication - 2023

Web Resources:

https://www.infobooks.org/free-pdf-books/business/financial-accounting/
https://pdfroom.com/category/financial-accounting

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Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	3	1	3	3	1	3	2	1	2	3	3
CO2	1	3	2	1	2	3	1	1	3	2	1	3	3	1	2
CO3	2	3	3	2	1	3	1	3	2	1	2	1	2	3	2
CO4	1	1	3	3	1	3	2	3	1	2	2	2	3	2	1
CO5	3	2	3	2	3	1	1	3	3	1	2	3	2	1	3

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	AI in Marketing Management	4	5	-	-	**Core Theory**

Course 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 Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	Understand the all-pervasive nature of markets and their transformation across decades.	
CO 2:	Analyses the rational, sensory & emotional triggers in consumer buying & selling habits.	
CO 3:	Analyses product life cycle and take pricing decisions.	
CO 4:	Design promotion strategy for a product.	
CO 5:	Select the channel of distribution that matches the requirement of the firm.	

Unit I:	**Introduction To Marketing Management in AI**	**[12 Periods]**

Introduction – Meaning and nature of marketing management, objectives and importance of marketing management, marketing concepts. Fundamentals of Artificial Intelligence, AI Tools and Technologies in Marketing, Digital Marketing Strategies Enhanced by AI, Ethical and Privacy Considerations in AI Marketing, Case Studies and Applications, Future Trends in AI and Marketing.

Unit II:	**AI Segmentation Targeting and Positioning**	**[12 Periods]**

Market Segmentation and Product Positioning: Introduction, Market Segmentation, Market Targeting, Target Market Strategies, Introduction to STP and AI, Segmentation with AI, Targeting Strategies with AI, Positioning and Brand Strategy, AI in Market Research and Consumer Insights, AI for Competitive Advantage, Ethical and Legal Issues in AI STP, Future Trends in AI STP

Unit III:	**Marketing Mix: Product and Price of AI**	**[12 Periods]**

Products and Services in AI: 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 in AI: Introduction - factors influencing pricing decisions and Pricing Strategies.

Unit IV:	**Marketing Mix: Promotion and Place of AI**	**[12 Periods]**

Marketing Communication, Integrated Marketing Communications (IMC) in AI, and Promotion Mix Strategies in AI– Push and Pull Strategy, Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion - Trade Shows, Trade Sales Promotion, Consumer Sales Promotion in AI. Publicity and direct marketing - Direct Marketing, Benefits of Direct Marketing, Direct Marketing Channels, Public and Ethical Issues in Direct Marketing.

Unit V:	**Channels of Distribution in AI**	**[12Periods]**

Distribution Channels AI: 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. Distribution Channels in

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Artifical intelligence: Introduction,

Text Books:

AI for Marketing and Product Innovation" by A.K. Pradeep (2019): Covers how AI is transforming marketing strategies and product innovation.

Reference Books:

1. 1. "Artificial Intelligence for Marketing: Practical Applications" by Jim Sterne (2020)
2. Ramaswamy and Namakumari, "Marketing Management". Macmillan, 2015

Web Resources:

1. https://www.srmist.edu.in/management-curriculum-syllabus/
2. https://cpdonline.co.uk/knowledge-base/business/principles-of-marketing/

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3	1	3	2	3	2	3
CO2	1		1		2	3	1	1	1	2	1	1	1	3	2
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2	1	3	3	2	3	2	3
CO5	2	2	1		1	3	3	1	1	1	1	1	1	2	3

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Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Statistics for Business	4	5	-	-	Core Theory

Course Introduction

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

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	Create tables for different types of data.	
CO 2:	Analyse data using arithmetic mean, median and mode.	
CO 3:	Evaluate data by measuring variability with quartile deviation and standard deviation.	
CO 4:	Compute trend percentages using trend analysis and least square method.	
CO 5:	Draw scatter diagram to measure correlation and use formulas for calculation of correlation and regression for estimating dependent variable.	

Unit I:	Introduction to Statistics& Organization of Data	[12 Periods]

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

Unit II:	Analysis of Uni-Variate Data	[12 Periods]

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

Unit III:	Measures of Dispersion / Variability	[12 Periods]

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.

Unit IV:	Time Series Analysis	[12 Periods]

Objectives and uses of Time series analysis, Components of Time series, Measurement of Trend by Moving averages method and Least squares method to Linear.

Unit V:	Analysis of Bi Variate Data- Correlation and Regression	[12Periods]

Correlation –Spearman's Rank correlation, Karl Pearson's co efficient of correlation, Regression – Regression lines and Regression coefficient

Text Books:

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1.S. P. Gupta Statistical Methods, Latest Edition

Reference Books:

1.Dr. S.M. Shukla, Dr. S.P. Sahai, Statistical Methods

2.R. S. Soni, Essential Business Mathematics & Business Statistics, ANE Books

Web Resources:

https://kamarajcollege.ac.in/Department/Commerce/II%20Year/002%20Core%206%20-20Business%20Statistics%20-%20III%20Sem.pdf

https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3	1	3	2	3	2	3
CO2	1		1		2	3	1	1	1	2	1	1	1	3	2
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2	1	3	3	2	3	2	3
CO5	2	2	1		1	3	3	1	1	1	1	1	1	2	3

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For candidates Admitted in B. Com (General) in the academic year 2024-2025

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	IT Application for Modern Business	4	5	-	-	**Core Theory**

Course Introduction

This course will formally introduce the students to computing skills.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Operate computer and use the functions of computer.
CO 2:	Choose suitable operating system.
CO 3:	Design presentations.
CO 4:	Design own blog.
CO 5:	Create files and documents and communicate effectively.

Unit I:	Know your Computer	[12 Periods]

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

Unit II:	GUI Based Operating System	[12 Periods]

Basics of Operating System, the User Interface, Operating System Simple Setting, File and Directory Management

Unit III:	Word Processing and Presentation	[12 Periods]

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.

Unit IV:	WWW and Web Browser	[12 Periods]

Introduction To World Wide Web, Web Browsing Software, Search Engines, Understanding URL and Surfing URL.

Unit V:	Communication & Collaboration	[12 Periods]

Basics of Electronic-mail, important features, Document Collaboration, etiquettes of formal electronic mail.

Text Books:

1.Urban, Rainer and Potter, "Introduction to Information Technology", Wiley India.

Reference Books:

1."Introduction to Information Technology" – ITLESL, Pearson Education.
2. Sinha and Sinha, " Fundamentals f computers', BPB publication.

Web Resources:

https://www.simplynotes.in/applications-of-computer-in-business-uses-of-computer-in-business/

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Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
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CO1	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
CO2	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
CO3	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
CO4	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
CO5	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

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Semester							
Course Code		Course Title	Credit	Lecture	Tutorial	Practical	Type
		Financial Accounting- II	4	5	-	-	Core Theory

Course Introduction

This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Implement various methods of depreciation accounting in the books of accounts.
CO 2:	Evaluate the performance of the single entry and department with previous result.
CO 3:	Analyze the financial impact of royalty agreements on both licensors and licenses.
CO 4:	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and instalment system.
CO 5:	Gain knowledge about partnership admission, retirement, death & insolvency.

Unit I:	Depreciation and its Methods	[12 Periods]

Accounting for Depreciation –Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.

Unit II:	Single Entry system	[12 Periods]

Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price.

Unit III:	Basic concept of Royalty	[12 Periods]

Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements –Minimum rent and Short workings – Reporting and Disclosure – Issues and Challenges.

Unit IV:	Branch Accounting and Hire purchase	[12 Periods]

Branch Accounts - Dependent Branch – Independent Branch (Excluding foreign branches) – Hire purchase system - Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return.

Unit V:	Partnership	[12Periods]

Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.

Text Books:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition.
2. Taxmann's Financial Accounting,Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxmann publication - 2023.

Web Resources:

https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf
https://nios.ac.in/media/documents/Seccour224New/ch_12.pdf

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CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	AI application in Corporate finance	4	5	-	-	**Core Theory**

Course Introduction

Overview of Artificial Intelligence (AI) and its growing impact on various industries, including finance. Importance of AI in corporate finance for decision-making, risk management, forecasting, and automation.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Understand the fundamentals of AI and its applications in corporate finance.
CO 2:	To Develop skills in utilizing AI tools and techniques for financial analysis, prediction, and optimization.
CO 3:	To Gain insights into the ethical considerations and challenges of implementing AI in finance.
CO 4:	To Apply AI algorithms to real-world financial datasets for practical problem-solving.
CO 5:	To learn Regulatory frameworks governing AI applications in finance

Unit I:	**Foundations of AI in Finance**	**[12 Periods]**

Introduction to AI: Definitions, types (Machine Learning, Deep Learning- Natural Language Processing), and applications in finance - Basics of corporate finance: Financial statements analysis, valuation methods, capital budgeting, and risk management.

Unit II:	**AI Techniques for Financial Analysis**	**[12 Periods]**

Machine Learning in finance: Regression, classification, clustering, and dimensionality reduction - Time series analysis and forecasting using AI algorithms - Sentiment analysis of financial news and social media data.

Unit III:	**AI for Investment and Portfolio Management**	**[12 Periods]**

Portfolio optimization using AI techniques: Modern portfolio theory, Markowitz model, and beyond - Algorithmic trading strategies: High-frequency trading, trend following, and arbitrage - Risk assessment and mitigation through AI-driven portfolio management.

Unit IV:	**AI in Financial Risk Management**	**[12 Periods]**

Credit risk assessment using machine learning models - Fraud detection and prevention with AI-powered algorithms - Stress testing and scenario analysis using AI techniques.

Unit V:	**Ethical and Regulatory Considerations**	**[12Periods]**

Ethical implications of AI in finance: Bias, transparency, and accountability - Regulatory frameworks governing AI applications in finance - Case studies and discussions on ethical dilemmas and responsible AI practices.

Text Books:

1.Machine Learning for Financial Engineering" by Marcos Lopez de Prado.

Reference Books:

1. Advances in Financial Machine Learning" by Marcos Lopez de Prado.
2."Artificial Intelligence in Finance: A Practical Guide" by Bernard Marr and Matt Ward.

Web Resources:

1. [Coursera - AI for Finance Specialization](https://www.coursera.org/specializations/ai-for-

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finance)
2. [edX - Artificial Intelligence in Finance](https://www.edx.org/professional-certificate/artificial-intelligence-in-finance)

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

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semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Entrepreneurship Development	4	5	-	-	**Core Theory**

Course Introduction

This course will help the students to carry out business research

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To Understand the fundamentals of entrepreneurship, business principles and ideas – with a focus on global business environment.	
CO 2:	To Use entrepreneurial development programme of the government.	
CO 3:	To Form a business plan.	
CO 4:	To Determine the right time to scale up a business.	
CO 5:	To Understand the laws governing entrepreneurship in India and abroad.	

Unit I:	**Theories of Entrepreurship**	[12 Periods]

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.

Unit II:	**Entrepreneurial Motivation**	[12 Periods]

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.

Unit III:	**Forming a Business Plan**	[12 Periods]

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.

Unit IV:	**Growing the Business**	[12 Periods]

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.

Unit V:	**The Global Entrepreneur**	[12 Periods]

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.

Text Books:

1. Hatten, Timothy S., "Small Business Management: Entrepreneurship and Beyond", Mason, Cengage Learning

Reference Books:

1. Bansal, Rashmi, "Connect the Dots", New Delhi, Westland

2. Bansal, Rashmi, "Stay Hungry, Stay Foolish", New Delhi, Westland

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Web Resources:

https://www.youtube.com/watch?v=xfXspD1FdQU

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

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Business Law	4	5	-	-	**Core Theory**

Course Introduction

Business law is also known as commercial law or corporate law. Business law governs the rights, relationships, and

behaviour of businesses and individuals engaged in commerce, merchandising trade, and sales.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To know the source and origin of business law.	
CO 2:	To know the offer and acceptance process in business.	
CO 3:	To learn the performance of contract	
CO 4:	To provide the conceptual understanding on sale of goods act.	
CO 5:	To gain knowledge of information technology act.	

Unit I:	**Introduction and Indian Contract Act**	**[12 Periods]**

Business Law – Introduction – Meaning – Objectives – Sources – Origin – Indian Contract Act, 1872 – Contract – Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

Unit II:	**Forms of offer**	**[12 Periods]**

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Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

Unit III:	Performance of Contracts	[12 Periods]

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

Unit IV:	Sale of Goods Act	[12 Periods]

Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

Unit V:	Information Technology	[12Periods]

Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

Text Books:

1. Business Law – N.D.Kapoor – Sultan Chand & Sons.

Reference Books:

1. Business Law – V.Balachandran& Thothadri, Vijay NicoleImprints Pvt Ltd, Chennai – 91.

2.Commercial Law – M.C.Shukla-S. Chand & Sons, New Delhi.

Web Resources:

https://www.britannica.com/money/business-law
https://study.com/learn/lesson/what-is-business-law-types-overview.html

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

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Semester							
Course Code		**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
		Design Thinking	4	5	-	-	**Core Theory**

Course Introduction

Design Thinking is a human-centered approach to innovation that draws from the designer's tool kit to integrate the needs of people, the possibilities of technology, and the requirements for business success. In this course, students will learn the principles and methodologies of Design Thinking and apply them to solve complex problems across various domains.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To Ability to empathize with users and understand their needs	
CO 2:	By Apply Proficiency in problem - solving and innovation.	
CO 3:	To Skills in prototyping and iterative design.	
CO 4:	Under Capacity to apply Design Thinking methodologies across various contexts	
CO 5:	To understand the implementation of work in iterate through creative thinking	

Unit I:	Introduction to Design Thinking	**[12 Periods]**

Understanding the principles and philosophy behind Design Thinking. - Historical overview and key influencers.

Unit II:	Empathize and Define	**[12 Periods]**

Techniques for empathizing with users and understanding their needs. - Problem definition and framing.

Unit III:	Ideate	**[12 Periods]**

Brain storming techniques for generating innovative ideas- Prototyping methods to visualize solutions.

Unit IV:	Prototype and Test	**[12 Periods]**

Building and testing prototypes - Iterative design process.

Unit V:	Implement and Iterate	**[12 Periods]**

Strategies for implementing solutions. - Continuous improvement through iteration.

Text Books:

1. Brown, T. Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation.

Reference Books:

1."Creative Confidence: Unleashing the Creative Potential Within Us All" by David Kelley and Tom Kelley explores how to tap into one's creative abilities to solve problems.

2."Design Thinking: Understand – Improve – Apply" edited by Hasson Plattner, Christoph Menial, and Larry Leifer provides insights into the theory and practice of Design Thinking with real-world case studies.

Web Resources:

https://universitykart.com/university/universitycourse/xlri-jharkhand/mba-designthinking

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

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Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- I	4	4	-	-	Core Theory

Course Introduction

Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyze, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	Explaining about the basic provisions towards issue of shares in market	
CO 2:	Understanding the concepts of debenture and its accounting	
CO 3:	Analyze the companies final accounts and Managerial Remuneration	
CO 4:	Estimating methods of goodwill and shares.	
CO 5:	Examine various procedures related to liquidation of companies	

Unit I:	Issue of shares	[12 Periods]

Introduction – Types of Shares - Issue of shares : Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares – Rights Issue - Underwriting.

Unit II:	Redemption	[12 Periods]

Redemption on Preference Shares - Debentures - Issue - Redemption – Sinking Fund Method – Insurance Policy Method.

Unit III:	Final Accounts of Companies	[12 Periods]

Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.

Unit IV:	Valuation of Goodwill and Shares	[12 Periods]

Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares – Average Profit Method-Super Profit Method-Capitalization Method-Net Asset Method- Yield Method – Fair value Method.

Unit V:	Liquidation of Companies	[12Periods]

Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.

Text Books:

1. Corporate Accounting T.S.Reddy & Dr.Murthy

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition2021
2. Corporate Accounts; Gupta. R.L.and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023

Web Resources:

https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf

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Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	AI Applications in Digital Frauds and Risk Management	4	5	-	-	**Core Theory**

Course Introduction

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To Understand the fundamental concepts of digital frauds and risks.
CO 2:	To Gain insights into various AI techniques and algorithms used in fraud detection and risk management.
CO 3:	To Learn to implement AI-driven solutions for real-time monitoring and detection of fraudulent activities..
CO 4:	Analyze case studies and real-world scenarios to identify potential vulnerabilities and formulate effective risk mitigation strategies
CO 5:	To Develop critical thinking and problem-solving skills in the context of digital frauds and risk management.

Unit I:	Introduction to Digital Frauds and Risks	**[12 Periods]**

Overview of digital frauds - Types of digital frauds - Risks associated with digital transaction.

Unit II:	Foundations of Artificial Intelligence	**[12 Periods]**

Basics of machine learning-Supervised, unsupervised, and reinforcement learning - Deep learning and neural networks

Unit III:	AI Techniques for Fraud Detection and Risk Management	**[12 Periods]**

Anomaly detection- Pattern recognition - Behavioral analysis - Credit risk assessment - Market risk analysis - Operational risk modeling

Unit IV:	Real-time Monitoring and Prevention	**[12 Periods]**

Stream processing for fraud detection - Adaptive risk assessment - Fraud prevention strategies using AI

Unit V:	Case Studies and Practical Implementation	**[12Periods]**

Analyzing real-world fraud cases - Implementing AI-driven fraud detection systems - Evaluating the effectiveness of AI in risk management

Text Books:

1. Fraud Analytics Using Descriptive, Predictive, and Social Network Techniques: A Guide to Data Science for Fraud Detection" by Bart Baesens

Reference Books:

1. Artificial Intelligence in Financial Markets: Cutting Edge Applications for Risk Management, Portfolio Optimization and Economics" by Christian L. Dunis, Peter W. Middleton, and Andreas Karathanasopolous

2. "Data Science for Business: What You Need to Know about Data Mining and Data-Analytic

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Thinking" by Foster Provost and Tom Fawcett

Web Resources:

1. (https://www.edx.org/professional-certificate/harvardx-data-science-and-machine-learning-for-financial-analysis)
2. [Udacity - AI for Trading](https://www.udacity.com/course/ai-for-trading--nd880)

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semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Managerial Economics	4	5	-	-	Allied

Course Introduction

This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To recognize the knowledge on concepts and principles of Managerial Economics.	
CO 2:	To describe and relate to the market the concepts of Demand.	
CO 3:	To analyse the law of supply.	
CO 4:	To identify and recognize the Production Function concept and Cost Analysis.	
CO 5:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.	

Unit I:	Nature and Scope of Business Economics	[12 Periods]

Introduction – Meaning – Definitions – Nature and Scope of Managerial Economics – Characteristics features of Managerial Economics - Significance – Difference between Economics and Managerial economics – Relationship of Managerial economics with other social science – Fundamental Concepts and Principles used in Managerial economics.

Unit II:	Demand Analysis	[12 Periods]

Demand analysis - Demand determinants – Demand distinctions- Law of demand-exceptions to law of demand– Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting- Break Even Analysis.

Unit III:	Law of Supply	[12 Periods]

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

Unit IV:	Production Function	[12 Periods]

Production Function- Laws of Returns-Law of variable Proportions-Assumptions and Significance-Limitations. Cost and Revenue – Fixed cost – Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis– Economies of scale of production.

Unit V:	Theories of Business Cycles	[12 Periods]

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation - 1991- Liberalization, Privatization, and Globalization.

Text Books:

1. Managerial Economics: 2nd Edition - ML Jingan & JK Stephen - Vrinda Publications P Ltd.

Reference Books:

1. Managerial Economics - Dean Joek Prentice Hall ofIndia-2021
2. Dholakia R &Oth – Micro economics for management students – Oxford University

Web Resources:

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https://www.amazon.in/Managerial-Economics-M-L-Jhingan-ebook/dp/B00JS6GH4A
https://www.amazon.in/ENGINEERING-MANAGERIAL-ECONOMICS-SHANKAR-SRIVASTAVA/dp/B00CG2M3SM

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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CO2	2	1	3	1	3	2	1	3	2	1	2	1	3	1	2
CO3	3	2	2	2	1	1	2	2	1	2	2	1	2	3	3
CO4	1	3	2	3	1	2	2	1	3	1	2	3	3	2	3
CO5	3	1	2	1	2	3	3	2	1	3	2	3	1	1	2

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Marketing of Financial Services	4	5	-	-	**Core Theory**

Course 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 financia lproducts

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To Identify the distinguishing features of financial products and services.	
CO 2:	To Develop and evaluate credit card marketing strategies.	
CO 3:	To Determine prices of financial products.	
CO 4:	To Evaluate the channels of advertising for financial products.	
CO 5:	To Developing financial products on the basis of market research.	

Unit I:	**Introduction to financial product and services marketing**	**[12 Periods]**

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

Unit II:	**Marketing of credit cards**	**[12 Periods]**

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.

Unit III:	**Pricing of financial products**	**[12 Periods]**

Meaning of pricing with respect to financial services and products, pricing system in banking, insurance pricing, pricing methods, Society pricing, pricing policies and strategies. Cost concept- Cost - output relationship - Peak load pricing – cost plus pricing - Going rate Pricing – Target Pricing - Pricing of life cycle product – Pioneer Pricing – Skimming Pricing, Surge Pricing, Penetration Price- Multiproduct Pricing – Transfer Pricing – Product line pricing – Dual Pricing

Unit IV:	**Advertising**	**[12 Periods]**

Role of Advertising, advertising channels, personal selling, publicity, organization of marketing operations, Marketing strategies for financial services and products.

Unit V:	**Markeing Research**	**[12 Periods]**

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.

Text Books:
1. Marketing of Financial Services, Arthur Meidan. MacMillan International,
Reference Books:
1. Financial Services Marketing, An International Guide to principles and practice Marketing and Mobile Financial Services: A Global Perspective on Digital Banking Consumer Behaviour, Aijaz A. Shaikh, HeikkiKarjaluoto, Routledge, 2019
Web Resources:

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https://www.o8.agency/blog/financial-services-marketing-everything-you-need-know

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

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Corporate Accounting- II	4	4	-	-	**Core Theory**

Course Introduction

This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction.	
CO 2:	To know the operation of Holding Companies and solve the accounting problems.	
CO 3:	To Analysis the Banking Company Accounts (new formats).	
CO 4:	To understand the basic Principles of Company Insurance.	
CO 5:	To know the Human Resource Accounting and the Standards of IFRS.	

Unit I:	Introduction to Amalgamation	[12 Periods]

Amalgamation – Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.

Unit II:	Holding Company	[12 Periods]

Holding Company - Meaning – Minority Interest - Preparation of Consolidated Final Statement of Accounts – Contingent liability – Unrealized profit – Revaluation account – Bonus issues and payment of dividend.

Unit III:	Basic concepts of Banking Companies	[12 Periods]

Accounts of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).

Unit IV:	Insurance	[12 Periods]

Insurance Company accounts – general insurance and life insurance – under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.

Unit V:	Accounting Standards	[12 Periods]

Accounting standards of Join stock companies– Human Resource Accounting: Meaning, Concept, Features and Objective – types of human resource accounting – Meaning and Definition of IFRS.

Text Books:

1. Corporate Accounting T.S.Reddy & Dr.Murthy.

Reference Books:

1. Corporate accounts – Gupta R.L & Radhaswamy M. Theory Method and Application – 13th Revised Edition 2006, sultan chand & Co., New Delhi.

2. Advanced Accountancy, Part -I, Dr. M.A. Arulanandam, Himalaya Publication, New Delhi 2003

Web Resources:

https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/
https://pdfroom.com/category/corporate-accounting

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Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Investment management & portfolio	4	5	-	-	**Core Theory**

Course Introduction

Investment management is the process of making decisions about investments. It involves researching, selecting, and monitoring a portfolio of assets that match an investor's goals, risk profile, and timeframes.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Recall various investment avenues and personal finance.
CO 2:	Explain securities markets, regulation and its instruments
CO 3:	Identify fundamental analysis of an organization using financial data information.
CO 4:	Examine technical analysis of an organization using financial data information.
CO 5:	Evaluate risk return of securities in different investment proposal

Unit I:	Introduction	[12 Periods]

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

Unit II:	Capital Market	[12Periods]

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

Unit III:	Fundamental and Technical Analysis	[12 Periods]

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

Unit IV:	Investment Alternatives	[12 Periods]

Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC.

Unit V:	Portfolio Management	[12 Periods]

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model (CAPM).

Text Books:

1. BhallaV.K,"Investment Management", New Delhi, S-Chand & Co,2008

Reference Books:

1. Chandra Prasanna,"Investment Analysis and Portfolio Management", Chennai,McGraw
Hill Education (India) Pvt Ltd,2021
2. Avadhani V.A,"Investment Management", Mumbai,Himalaya Publications,2012.

Web Resources:

https://onlinecourses.swayam2.ac.in/imb19_mg09/preview
https://onlinecourses.nptel.ac.in/noc21_mg99/preview

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Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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

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semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Business Research Methods	4	5	-	-	**Allied**

Course Introduction

To understand some basic concepts of research and its methodologies and emphasize the importance of Interpretation of Analysis and Report Writing.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	Understand basic concepts of research and to define a research problem.	
CO 2:	Differentiate the sampling design and Sampling Techniques.	
CO 3:	Analyze and process the data and to apply statistical tools.	
CO 4:	Identify the level of significance.	
CO 5:	Interpret the analysed data and prepare a research report.	

Unit I:	**Research**	[12Periods]

Meaning – Objectives – Types of Research – Significance of Research -Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

Unit II:	**Sampling**	[12 Periods]

Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error

Unit III:	**Sources of Data**	[12 Periods]

Methods of Data Collection – Primary Data – Interview Method –Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation

Unit IV:	**Analysis of Data**	[12 Periods]

Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chi square test – t test – F test – ANOVA – Scaling Techniques.

Unit V:	**Interpretation and Report Writing**	[12 Periods]

Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing
Research Reports.

Text Books:

1.Kothari.C.R, (2023). Research Methodology (Methods & Techniques). New Age International Private Limited, New Delhi.

Reference Books:

1. Rao.K.V, (2012). Research Methodology in Commerce and Management. (First Edition), Sterling Publishers Pvt.Ltd , New Delhi.

2. Sharma.D.K and Gupts.A.K, (2009). Business Research Methods. (First Edition), Vaya Education of India, Delhi.

Web Resources:

https://www.researchgate.net/publication/363032252_Research_Methodology_Notes

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https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Digital finanace business model	4	5	-	-	**Allied**

Course Introduction

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

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	State the concept and components of business models of exponential Technologies.	
CO 2:	Illustrate the application of payment and business lending models.	
CO 3:	Explain the various models of Wealth Management Business Model and Insurance Services Business Model.	
CO 4:	Deliberate on various Crowd Funding Business Model and Capital Market business model.	
CO 5:	State the Challenges in Fintech and Digital finance business models.	

Unit I:	**Business Models driven by Exponential Technologies**	**[12Periods]**
Introduction, Role, and importance of data in digital business models, Introduction to Artificial intelligence, Blockchain and distributed ledger technology, Internet of Things and Cybersecurity.		
Unit II:	**Payment and Lending Business Model**	**[12 Periods]**
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.		
Unit III:	**Wealth Management Business Model and Insurance Services Business Model**	**[12 Periods]**
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.		
Unit IV:	**Crowd Funding Business Model and Capital Market business model**	**[12 Periods]**
Rewards-based crowdfunding, donation-based crowdfunding, and equity-based crowdfunding, Crowd funding fintech , New product development, Capital market models: Trading fintech, foreign currency transactions.		
Unit V:	**Challenges in Fintech and Digital finance business models**	**[12 Periods]**
Fintech investment challenge, Customer management challenge, Technology integration challenges, Security and privacy challenges, Regulation challenge, Risk management challenge.		
Text Books:		
1. FinTech Strategy: Linking Entrepreneurship, Finance, and Technology, Pável Reyes-		

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Mercado, Palgrave Macmillan; 1st ed. 2021 edition.

Reference Books:

1.Doing Digital: Lessons from Leaders, Chris Skinner, Marshall Cavendish International (Asia) Pte Ltd, latest edition.

2.Innovations in Financial Services; MarcinKotarba; Routledge; 1st Edition; 2020

Web Resources:

1.https://link.springer.com/chapter/10.1057/978-1-137-52225-2_2

2.https://digitalleadership.com/blog/digital-business-models/

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

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Cost Accounting	4	5	-	-	Core Theory

Course Introduction

This course aims the students to acquire knowledge and develop skills on Cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overheads.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.	
CO 2:	To create Costing reports including methods of issue and pricing methods.	
CO 3:	To evaluate the different wages & incentives and Labour Turnover.	
CO 4:	To interpret variable and fixed cost variances and computation of machine hour rate.	
CO 5:	To apply Cost Accounting methods to optimize the use of people, resources and materials.	

Unit I:	**Introduction to Cost Accounting**	**[12 Periods]**

Definition - Nature and Scope – Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting –Classification of Costs – Cost sheet: Prime cost, Work cost, Cost of Production , COGS.

Unit II:	**Material Control**	**[12 Periods]**

Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials– EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO –Simple and Weighted Average Method.

Unit III:	**Labour**	**[12 Periods]**

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments– Rowan Plan-Halsay plan - Labour Turnover - Meaning, Causes and Measurement.

Unit IV:	**Overheads**	**[12 Periods]**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Unit V:	**Methods of Costing**	**[12 Periods]**

Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.

Text Books:

1. Jain S.P. and Narang K.L-Cost Accounting

Reference Books:

1. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons.
2. Reddy, T.S and Hariprasad Reddy, Y, Cost Accounting, Margam Publications.

Web Resources:

https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf
https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf

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

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semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Income tax Law and Practice	4	5	-	-	**Core**

Course Introduction

Taxation provides various concepts of income tax and related terminologies and familiarize with calculation if income under different heads. It also helps gain knowledge on the process of set off and carry forward of losses while computing total income.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Outline the various terminologies related to income tax.
CO 2:	Understand the method of calculating and levying tax.
CO 3:	Apply the various tax laws and available provisions in tax computations.
CO 4:	Evaluate the set off and carry forward of losses while calculating personal income.
CO 5:	Analyze self-assessment of income and tax computation.

Unit I:	**Basic Concepts**	**[12Periods]**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses –Scope of Income – Charge of Tax – Residential Status – Exempted Income.

Unit II:	**Computation of Income Under Different Heads:**	**[12 Periods]**

Heads of Income: Income from Salaries– Allowances – Perquisites –Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction From Annual Value– Income from House Property.

Unit III:	**Profit and Gain**	**[12 Periods]**

Profit and Gains of Business or Profession – Income from Other Sources..

Unit IV:	**Capital Gains**	**[12 Periods]**

Capital Gains – Capital Assets – Transfers – Long term and Short term Capital Gains - Cost of acquisition – Cost of improvement – Exempted Capital Gains.

Unit V:	**Total Income and Tax Liability**	**[12 Periods]**

Set off and carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Text Books:

1. Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi.

Reference Books:

1. Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers.
2. Taxation Laws(Law Of Income Tax) -Dr.Kailash Rai, Dr. Narender Kumar -Publisher- Allahabad Law Agency

Web Resources:

https://www.britannica.com/money/taxation

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https://lawnotes.co/category/llb/law-of-taxation/

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

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Financial markets & Institutions	4	5	-	-	**Core Theory**

Course Introduction

Upon successful completion of Financial Management, the student will be able to: Demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To introduce students to the world of financial services.	
CO 2:	To enrich student's understanding of the fundamental concepts and working of financial service institutions	
CO 3:	To equip students with the knowledge and skills necessary to become employable in the financial service industry.	
CO 4:	To differentiate between fund based and fee based financial activities of the Indian financial system.	
CO 5:	To acquire an understanding of various concepts related to leasing, hire purchase, factoring, bill discounting, VC and Merchant banking.	

Unit I:	**Introduction**	**[12 Periods]**

Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulations.

Unit II:	**Money Markets**	**[12 Periods]**

Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.

Unit III:	**Banking & Systems**	**[12 Periods]**

Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions –MFIs.

Unit IV:	**Insurance**	**[12 Periods]**

Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.

Unit V:	**Non-Banking Financial Institutions**	**[12 Periods]**

Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance-Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

Text Books:

E Gardon& K Natarajan: Financial Markets & Services, HPH, 7th Edition, Mumbai

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Reference Books:

1.V.A. Avadhani : Financial Services in India, HPH, 2009, 1st Edition.

2. Khan. M. Y., " Financial Services", 2010, 5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi.

Web Resources:

https://www.fisdom.com/financial-markets-and-institutions/

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
CO2	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2
CO3	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3
CO4	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
CO5	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Business correspondence	4	5	-	-	**Core Theory**

Course 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 Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To provide basic frame work on business letters and the standpoint of their relevance
CO 2:	To gain the knowledge on employment conformation regarding communication and internal organizational communication procedure.
CO 3:	To exercise various external communication procedure.
CO 4:	To draft business reports and committee reports.
CO 5:	Develop the application knowledge on various technological communication tools

Unit I:	**Introduction to Business Communication**	**[12 Periods]**

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout

Unit II:	**Kinds of Business letters**	**[12Periods]**

Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

Unit III:	**Correspondence of various Business**	**[12 Periods]**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

Unit IV:	**Report Writing**	**[12 Periods]**

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes

Unit V:	**Modern Forms of Communication**	**[12 Periods]**

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business

Text Books:

1. Marketing of Financial Services, Arthur Meidan. MacMillan International,

Reference Books:

1. Bovee, Thill, Schatzman - Business Communication Today - Pearson Education Private Ltd – New Delhi,2000

2. Penrose, Rasbery, Myers- Advanced Business Communication –Bangalore,1999

Web Resources:

https://www.o8.agency/blog/financial-services-marketing-everything-you-need-know

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Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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

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Semester							
Course Code		**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
		Management Accounting	4	5	-	-	**Core Theory**

Course Introduction

Management accounting is a vital tool for managers to make decisions that benefit the organization. It involves creating statements, reports, and documents to track how well the business is performing.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To Provide the fundamental knowledge and techniques in Management Accounting.
CO 2:	Analyse the financial statements using ratio analysis.
CO 3:	Determine the working capital of the business.
CO 4:	Justify decision making using marginal costing.
CO 5:	Formulate budget and exercising budgetary control.

Unit I:	**Nature of Management Accounting**	[12Periods]

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools and Techniques of Financial Statement Analysis- Comparative and Common size statements - Trend Analysis.

Unit II:	**Ratio Analysis**	[12 Periods]

Ratio Analysis Definition - Significance and Limitations –Classification of Ratios: Profitability-Turnover – Liquidity- Solvency ratios. – Computation of Ratios from Financial Statements.

Unit III:	**Working Capital Management**	[12 Periods]

Working Capital-working capital requirements in Computation-Fund flow analysis and Cash Flow Analysis.

Unit IV:	**Marginal Costing and Break-Even Analysis**	[12 Periods]

Marginal Costing and Break-Even Analysis-Margin of safety – P/V ratio- Managerial Applications of marginal Costing-Significance and Limitations of Marginal Costing.

Unit V:	**Budgeting and Budgetary Control**	[12 Periods]

Budgeting and Budgetary control – Definition-Importance-Essential- Classification of Budgets: Master Budget-Preparation of cash Budget-Sales Budget-Purchase budget-material budget-flexible budget – Zero budget.

Text Books:

1. Management Accounting - Dr.S.N Maheshwari. Sulthan Chand and Sons, New Delhi, 2004.

Reference Books:

1. Cost and Management Accounting - SP Jain and KL Narang, Kalyan Publisers, New Delhi
2. Accounting and Management - SK Batacharya, Vikas Publising House.

Web Resources:

https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf

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

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Performance Management	4	5	-	-	**Core Theory**

Course Introduction

Performance management is a process that enable an organization to monitor and manage its resources to deliver its plan and ensure on going performance and improvement in a changing world. To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

Course Focus on: Skill Development/ Entrepreneurship / **Employability** / Research

Course Outcomes	On completion of this course, students will
CO 1:	To know about the concept of specialized cost and management accounting techniques
CO 2:	To know about the decision-making techniques and analysis of cost volume.
CO 3:	To know evaluate the Budgeting and standard costing
CO 4:	To analyze the variance and sales mix
CO 5:	To analysis concept of performance measurement control

Unit I:	**Specialist cost and Management accounting techniques**	**[12 Periods]**

Activity Based costing- Cost drivers- Target costing- Target costing in service and manufacturing industries- Life- Cycle costing- Throughput accounting- Theory of constraints- Throughput Accounting Ratio- Environment accounting.

Unit II:	**Decision Making**	**[12 Periods]**

Decision-making techniques- Relevant cost analysis – Opportunity costs- Cost volume profit analysis - Breakeven point- Margin of safety-Break even charts, profit volume charts -Limiting factors - Shadow prices- Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision-making.

Unit III:	**Budgeting and Control**	**[12Periods]**

Budgetary systems - Types of budget – Fixed, Flexible, zero based, activity based, incremental, top-down, bottom up, master and functional budgets, Quantitative analysis in budgeting Learning rate and learning effect-Learning curve, Standard costing.

Unit IV:	**Variance**	**[12 Periods]**

Variance- Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioral aspects.

Unit V:	**Performance measurement and control**	**[12 Periods]**

Performance management information systems Sources of management information -Management reports organisations Divisional performance and transfer pricing Performance analysis in private sector Performance analysis in not-for-profit organisations and the public sector - External considerations and behavioural aspects.

Text Books:

1. Performance Management, Robert Bacal, McGraw- Hill Companies, 2013.

Reference Books:

1. Performance Management, Becker Educational Development Corp.,2016
2. Performance Management, Kaplan Publishing, 2016

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Web Resources:

https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/syllabus-study-guide.html

https://www.cpacanada.ca/-/media/site/operational/ec-education-certification/docs/g10484-ec_cpa-pep-syllabus-performance-management.pdf

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

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Semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	International Financial Management	4	5	-	-	**Core Theory**

Course Introduction

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

Course Focus on: Skill Development/ Entrepreneurship / **Employability** / Research

Course Outcomes	On completion of this course, students will	
CO 1:	To Explain the forces affecting international finance.	
CO 2:	To Discuss the components of international financial market.	
CO 3:	To Measure exchange rate fluctuations.	
CO 4:	To Determine forward premium or discount.	
CO 5:	To Analyse and interpret Fisher effect.	

Unit I:	**Introduction to International Finance**	**[12 Periods]**

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,

Unit II:	**International Financial Market**	**[12 Periods]**

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

Unit III:	**Exchange rate Determination**	**[12Periods]**

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

Unit IV:	**International Arbitrage**	**[12 Periods]**

International Arbitrage: Locational arbitrage, triangular arbitrage, covered interest arbitrage; Determination of forward premium or discount; Interest Rate Parity (IRP): Graphical analysis and interpretation.

Unit V:	**Relationship among Inflation, Interest rate Exchange rate**	**[12 Periods]**

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.

Text Books:

1. Alan C. Shapiro, Peter Moles, Dr. Jayanta Kumar Seal., "International Financial Management", Wiley, 2016

Reference Books:

1. Jeff Madura, "International Financial Management", 2nd edition, Cengage Learning, 2011.
2. VyuptakeshSharan, "International Financial Management" 5th ed., PHI, 2011

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Web Resources:

https://www.o8.agency/blog/financial-services-marketing-everything-you-need-know

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

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

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semester						
Course Code	**Course Title**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Type**
	Fintech	4	5	-	-	**Core Theory**

Course Introduction

This course will help students to learn about new challenges of compliance with financial requirements and government regulations and how they can deal with these changes, strategies in analysing FinTech risk and how operation risks increase in finance industry in this changing environment.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To Familiarize with the environment FinTech
CO 2:	To Know the risks to FinTech
CO 3:	To Regulations to the FinTech ecosystem
CO 4:	To Illustrate methods to boost the system
CO 5:	To Evaluate the fintech growth in India

Unit I:	**Fintech Growth**	**[12 Periods]**

Fintech industry in India- Alternative Funding; Banking Tech; Crowdfunding; Consumer Finance; Cryptocurrency; Enterprise Finance; Foreign Exchange; Insurance Tech; Investment Tech; Mobile Wallets; Payments; and Software for Institutional Investor. Reasons for rapid growth of Fintech in India, UPI, Aadhaar enabled payment services.

Unit II:	**Micro Financial Risks**	**[12 Periods]**

Meaning, Risks in Financial dealings-leverage, liquidity mismatch, maturity mismatch, Operational Dealing- process control, cyber risks, third party reliance, regulators-GDPR, PSD2, PSI DSS, financial market infrastructure.

Unit III:	**Macro Financial Risks**	**[12 Periods]**

Meaning and impact, types of macro financial risk- Contagion, Pro cyclicality, Excess Volatility, Systemic Importance. Data Security

Unit IV:	**Fintech Regulation**	**[12 Periods]**

Need for Fintech regulation, RBI Regulations- Payment and Settlements Act, 2007, Securities and Exchange Board of India (SEBI), Telecom Regulatory Authority of India (TRAI) and Insurance Regulatory and Development Authority (IRDA). Setting up of a regulatory sandbox

Unit V:	**Boosting Fintech Ecosystem**	**[12Periods]**

Participants in the Fintech Ecosystem, Design of the ecosystem, Fintech start up, AI and Robotics, Government role and responsibility, Future of Fintech in India.

Text Books:
1.Stefan Loesch: A Guide to Financial regulation for Fintech Entrepreneurs, Wiley

Reference Books:
1.Henri Arslanian: The future of Finance: The Impact of Fintech
2.Sanjay Phadke: Fintech Future

Web Resources:
https://www.knowledgeinnovations.com/tag/global-finech/

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

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