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Code **Financial Accounting**

Course Objective: Accounting is referred to as the language of business. This course on Financial Accounting is offered as a compulsory paper in the first semester. This course presents the underlying framework and concepts of Financial Accounting in the context of the objectives listed below:

- How accounting fits into the overall business environment of contemporary society.
- The course will give knowledge about the general parameters of accounting like recording, posting and Then finding the accountability with accuracy through balance sheet.

Units	Contents	Hours
1	Introduction : Need, development and definition – Book keeping and Accounting - Branches of Accounting – objectives of Accounting – Accounting Concepts – Standards - Policies - Double entry system – Accounting Equation – uses of Accounting Equation.	10
2	Financial Accounting Standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial reporting system (IFRS): Need and Procedures, convergence to IFRS, distinction between Indian Accounting Standard (IAS) and Accounting Standards (AS).	10
3	Classification of accounts - Rules of debit and Credit – Journal – Ledger – Preparation of Trial Balance. Bank Reconciliation Statement.	10
4	Meaning of Depreciation – Causes – Features - objects of providing for depreciation - Factors affecting depreciation - Accounting Treatment- Methods of providing depreciation - Fixed Installment Method - Diminishing Balance Method – Annuity Method – Depreciation Fund Method – Accounting treatment of Sale of Asset. - Change in depreciation methods -Provisions and Reserves – Provision for Depreciation	15
5	Final Accounts: Preparation of Financial Statements - Trading Account -Profit & Loss Account – Preparation of Balance Sheet. Final Accounting with adjustments.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	To understand the basic of accounting
CO2	Have deep understanding about the Accounting standard to understand the IFRS and IAS.
CO3	To understand the basic implementation of accounting rule
CO4	To understand and to gain deep knowledge about the Depreciation and its methods.
CO5	To Know how to make Final Account

Books:

Text Books: Maheshwari S.N., Maheshwari S. K. (2018): Financial Accounting, New Delhi: Vikas Publishing House, 6th Edition.
Shukla M.C., Grewal T.S., Gupta S.C. (2016): Advanced Accounts. S. Chand & Co., New Delhi. 19th Edition.

Reference Books: Jain S.P., Narang K.L. (2020): Financial Accounting, New Delhi : KalyaniPulishers.
Horngren C. T. (2017): Introduction to Financial Accounting, Pearson Education, 11th Edition

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Code	Principles and Practices of Accounting	Total Lectures: 60 Practical: 0 4-0-0=4
CM2 3AC 002		

Course Objective: Accounting is referred to as the language of business. This course on Financial Accounting is offered as a compulsory paper in the first semester. This course presents the underlying framework and concepts of Financial Accounting in the context of the objectives listed below:

- How accounting fits into the overall business environment of contemporary society.
- The course will give knowledge about the general parameters of accounting like recording, posting and then finding the accountability with accuracy through balance sheet.

Units	Contents	Hours
1	Theoretical Framework (i) Meaning and Scope of accounting (ii) Accounting Concepts, Principles and Conventions (iii) Accounting terminology - Glossary (iv) Capital and revenue expenditure, Capital and revenue receipts, Contingent assets and contingent liabilities (v) Accounting Policies (vi) Accounting as a Measurement Discipline - Valuation Principles, Accounting Estimates. (vii) Accounting Standards - Concepts and Objectives. (viii) Indian Accounting Standards - Concepts and Objectives	10
2	The International Accounting Standards Board (IASB) and the regulatory framework Introduction to IFRS & Ind-AS, The Frame work for the Preparation and Presentation of Financial Statements, Introduction of Indian Accounting Standards (IndAS), IndAS v/s International Financial Reporting Standards (IFRSs), Process of formulation of Accounting Standards including Ind-AS and IFRSs, First time Adoption and Transition Adjustments	10
3	Bank Reconciliation Statement Introduction, reasons, preparation of bank reconciliation statement	15
4	Bill of exchange and promissory note - Meaning, its accounting treatment, accommodation bills	15
5	Average due date - Meaning, calculation of due date in various situation Inventories : cost of inventory, NRV, basic technique of inventory record keeping	10

Course Outcome(s) as per Blooms Taxonomy

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

- CO1 The student should be able to understand the overview of Theoretical Framework
- CO2 To enable the students to understand about Bank Reconciliation Statement.
- CO3 To enable the students to understand about the Inventories
- CO4 To provide an understanding of Bill of exchange and promissory note
- CO5 To provide an understanding of Average due date

Books:

Text Books: Shukla M.C., Grewal T.S., Gupta S.C. (2016): Advanced Accounts, S. Chand & Co., New Delhi. 19th Edition.

Reference Books: Gupta N. (2016): Financial Accounting and Auditing, New Delhi : Ane Books (P) Ltd. Compendium of Statements and Standards of Accounting. (2012): The Institute of Chartered Accountants of India, New Delhi.
Elliott B., Elliott J. (2001): Financial Reporting and Analysis. Prentice Hall International

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Code	Corporate Accounting	Total Lectures: 60 Practical: 0
CM23AC003		4-0-0=4

Course Objective: This course is designed to enable the students to understand the meaning, analysis and framework of Corporate Accounting.

Units	Contents	Hours
1	Introduction to corporate accounting, shares, types of shares, shares at par, premium and discount, forfeiture and reissue of forfeited shares- Issues of rights and bonus shares, Redemption of preference shares and buy back of shares.	15
2	Valuation of Goodwill and Valuation of Shares	15
3	Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration.	10
4	How to registered company as OPC, Private limited, and Public Limited, Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013	10
5	Amalgamation, Absorption and Reconstruction of Companies	10

Course Outcome(s) as per Blooms Taxonomy

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

- CO1 The student should be able to understand the overview of corporate accounting
- CO2 To enable the students to understand about the Valuation of Goodwill and Valuation of Shares
- CO3 To enable the students to know about the Final Accounts
- CO4 To provide an understanding of How to registered company as OPC, Private limited, and Public Limited
- CO5 To provide an understanding of Amalgamation, Absorption and Reconstruction of Companies

Books:

Text Books:	Gupta R.L. and M. Radhaswamy, (2018) 'Advanced Accountancy, Vol-II', Sultan Chand and Sons, New Delhi, 17th Revised Edition. Jain, S.P. and K.L. Narang, (2019) 'Corporate Accounting', Kalyani Publishers, New Delhi, 12th Revised Edition.
Reference Books:	T.S. Reddy & Murthy, "Corporate Finance", Margham Publications, Reprint, 2013. Dr. S. Kr. Paul & Chandri Paul, "Corporate Finance", New Central Book Agency (p) Ltd, 2009.

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Code	Cost Accounting	Total Lectures: 60 Practical: 0 4-0-0=4
CM23AC004		

Course Objective:

- To make aware about cost structure and cost elements.
- To understand various techniques and methods of cost accounting.
- To understand various aspects of material and labour control & wastage.
- To understand classification of overheads & methods of absorption.
- To understand the features of a cost-sheet & determining tender price

Units	Contents	Hours
1	Cost Accounting Introduction: Meaning of Cost, costing and Cost Accounting – Comparison between Financial Accounts and Cost Accounts – Application of Cost Accounting – Designing and installing a Cost Accounting system – Cost concepts and Classification of Costs – Cost Unit – Cost Center.	15
2	Preparation of cost sheet – Elements of Cost – Tenders and Quotations – Problems. Practical Problems	10
3	Material: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO, Inventory ratio Problems. Labour: Control of labour cost, – Labour Turnover – Causes and effects of labour turnover Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and Time booking – Idle time, causes and treatment – Overtime – Methods of Wage Payment, Time rate and Piece Rate Overheads: Definition, Classification, Procedure for accounting and control of overheads Allocation of overheads	10
4	Budgeting and budgetary control: Concept of budget and budgetary control objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Programme and performance budgets	10
5	Marginal Costing - Definition - distinction between marginal costing and absorption costs - Breakeven point Analysis - Contribution, p/v Ratio, margin of safety.	15

Course Outcome(s) as per Blooms Taxonomy

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

- O1 Define the concept of Cost Accounting.
- O2 Preparation of cost sheet
- O3 Evaluating the cost sheet for firm.
- O4 Utilize the process of Budgeting and Budgetary control.
- O5 Interpret the concept of Marginal costing

Books:

- Reference Books:
- Shukla M.C., Grewal T.S., Gupta M.P., (2019), Cost Accounting: Texts and Problems, Twelfth Edition.
 - Jawahar Lal, Seema Srivastav, Manisha Singh, (2019), Cost Accounting :• Text, Problems and Cases, Sixth Edition.
 - M N Arora, Priyanka Katyal, (2019), Cost Accounting, Third Edition.
 - Nigam, B.M. Lall and I.C. Jain, Cost Accounting, Principles and Practice, Prentice Hall of India, New Delhi.
 - Horngren, Charles T. and, Gary L. Sundem, Introduction to Management Accounting, Prentice Hall.

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Code	Management Accounting	Total Lectures: 60 Practical: 0
CM23AC005		4-0-0=4

Course Objective: To introduce students to concepts of Management Accounting and the usage and impact of various theories of the same.

Units	Contents	Hours
1	Introduction to Management Accounting A. Introduction to Management Accounting - Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	15
2	Ratio Analysis and Interpretation: Type of ratio and Its practical question.	10
3	Capital Budgeting A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	10
4	Working Capital Management (Practical Questions) A. Concept, Nature of Working Capital, Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle.	10
5	Project Report - Students are expected to select a company and Perform cost analysis of that company, prepare a report and make presentation in the class. Case study of cost accounting reports attached to annual reports should be analyzed.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Identify concepts of management Accounting and its importance in the various areas of the business.
CO2	Demonstrate the working of Cost accounting, Management Accounting and Financial Accounting.
CO3	Obtain an understanding of the concept in practical life
CO4	Apply critical thinking skills to complex business problems.
CO5	Be able to use analytic skills in addressing business problems using various functions of Cost accounting, Management Accounting and Financial Accounting.

Books:

Text Books:	I.M. Pandey, Management Accounting, Vikas Publication House Pvt. Ltd., New Delhi M.C. Shukla, T.S. Grewal and M.P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi
Reference Books:	S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi Charles T. Horngren, Gray L. Sundem, and William O. Stratton, Introduction to Management Accounting, 14th edition, Prentice-Pearson Education, Delhi, 2008 Khan, M.Y., and P.K. Jain, Management Accounting, 6 edition, Tata McGraw-Hill, New Delhi, 2009

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Code	Financial Management	Total Lectures:60
		Practical:0
CM23AC007		4-0-0-4

Course Objective: The subject aims to familiarize students with financial planning and the various methods of financial management. The course would enable them to learn principles and its practices

Units	Contents	Hours
1	Introduction: Concepts, Nature, Scope, Function and Objectives of Financial Management. Basic Financial Decisions: Investment, Financing and Dividend Decisions.	15
2	Dividend Decisions Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice Leverage Analysis: Developing the Concept of Leverage in Finance. Computation and inferences of Degree of Operating Leverage, Financial Leverage and Combined Leverage.	10
3	Financing Decision - Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of Capital Structure.	10
4	Investment Decision - The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.	10
5	Working Capital Decisions - Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.	15

Course Outcome(s) as per Blooms Taxonomy

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

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|-----|---|
| CO1 | Define the objectives of Financial Management |
| CO2 | Demonstrate the analysis of underlying concepts of Investment decisions |
| CO3 | Analyze factors determining working capital and process of working capital management |
| CO4 | Apply the understanding of factors deciding dividend policies of business entity |
| CO5 | Interpret the factors impacting capital structure decisions. |

Books:

- | | |
|-------------------------|--|
| Text Books: | <ul style="list-style-type: none"> Rustagi R.P. (2021): Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd. 16th Edition Chandra P. (2020): Fundamentals of Financial Management. McGraw Hill Education, 7th Edition |
| Reference Books: | <ul style="list-style-type: none"> Pandey I.M.(2015): Financial Management. Vikas Publications. B.Com.: CBCS Scheme Horne J.C.V., Dhamija S. (2002): Financial Management and Policy, Pearson Education, 12th Edition |

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Code#	Advanced Accounting	Total Lectures:60 Practical:0
CM23AC008		4-0-0-4

Course Objective: To familiarize the students with the fundamental concepts and methods of Advance Accounting which helps in preparation of accounting of firm and company.

Units	Contents	Hours
1	Branch accounts: Introduction- Types - Dependent - Preparation of Branch. Accounts in Head Office Books - Treatment of Cost Price - Memorandum Trading and Profit and Loss Account Departmental accounts: Introduction - Allocation of expenses - Calculation of Departmental preparation of Balance Sheet.	10
2	Partnership I -Meaning, Partnership Deed, Types of Partners, Capital Accounts. Realization A/c.	10
3	Partnership II- Admission of Partner, Retirement and Death of a Partner, Dissolution of a Partnership Firm.	10
4	Accounts of Banking Companies - Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)	15
5	Cash Flow Statement - Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (IndAS): 7. Fund of Statement	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1 The student should be able to understand the fundamentals concepts of Project Financing.

CO2 To enable the students to understand the methods of Project Management.

CO3 To enable the students to understand the Project Evaluation and Control.

CO4 To provide an understanding of market and demand analysis at the project evaluation.

CO5 To provide an understanding of Project implementation and its review.

Books:

Text Books: M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi. 3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi

Reference Books: Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning. 6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.

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Code	Company Law	Total Lectures:60 Practical:0
		4-0-0-4

CM23AC009
Course Objective: This course is designed to enable the students to understand about the Corporate law and Company formation.

Units	Contents	Hours
1	Companies Act 2013, types of Companies, Types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	10
2	Formation of Company - Memorandum of Association - Articles of Association - Prospectus - Commencement of business. Winding up of companies - types of methods.	15
3	Share Capital - Kinds of shares - Transfer and Transmission of shares - Company meetings - Kinds - Quorum - Voting - Resolutions - Minutes	10
4	Directors - managing directors, whole time director, their qualification, appointment, powers, duties & responsibilities. director identity number (DIN);	10
5	Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1 The student should be able to understand about the overview of corporate law.

CO2 To enable the students to understand the corporate strategies. .

CO3 To enable the students to understand the share and debenture concept.

CO4 To provide an understanding of Director.

CO5 To provide an understanding of Meeting.

Books:

Text Books: 1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.

Reference

Books:

1 Anil Kumar, Corporate Laws, Indian Book House, Delhi
2. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company.

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Code	Financial Reporting	Total Lectures:60 Practical:0 4-0-0=4
CM23AC010		

Course Objective: The course aims at exposing the students to the global Financial activities, marketing and business global forces transforming the international business today. The course would develop a general perspective about Financial Reporting and international business both in operational as well as strategic context.

Units	Contents	Hours
1	Accounting Standards (a) Generally Accepted Accounting Principles in India (b) Overview of Accounting Standards (AS) (c) International Financial Reporting Standards (d) Over View of Ind AS	10
2	Accounting of Business Combinations & Restructuring (as per Ind AS) (a) Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, Purchase consideration and settlement (b) Accounting in books of vendor/ transferor and transferee (c) Accounting for investment in subsidiary (d) Accounting for Mergers / Acquisitions (including chain holdings, cross holdings, multiple holdings) (e) Corporate Financial restructuring, Reconstruction Schemes, De-merger, Reverse merger (g) Notes to Accounts & related disclosures under amalgamation	15
3	Consolidated financial statements (a) Concept of a group, Purposes of consolidated financial statements, Consolidation procedures, Non controlling interest, Goodwill, Treatment Pre-acquisition profit and Post acquisition profit and concept of Fair value at the time of acquisition. (b) Consolidation with two or more subsidiaries, consolidation with foreign subsidiary. (c) Consolidated Income Statement, balance Sheet and Cash Flow Statements for Group of companies. (d) Impact on group financial statements at the point of acquisition.	15
4	Recent trends in Financial Reporting (a) Sustainability Reporting (b) Tripple Bottom Line Reporting (c) Corporate Social Responsibility Reporting (CSR Reporting) (d) Fair Value Measurement (e) Integrated Reporting (IR) (f) Business Responsibility Reporting	10
5	Valuation, Accounting and Reporting of Financial Instruments and others (a) Recognition & Valuation Financial Instruments (Ind AS) (b) GST Accounting (c) NBFC – Provisioning Norms and Accounting (d) Valuation of Shares (e) Valuation of Goodwill , Share Based payments transactions (Ind AS)	10

Course Outcome(s) as per Blooms Taxonomy

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

- CO1 The student should be able to understand the overview of International Product and Marketing.
- CO2 To enable the students to understand the concept of International Pricing.
- CO3 To enable the students to understand the International Business Environment and Trade Policy.
- CO4 To provide an understanding of Regional Blocks and Economic Integration..
- CO5 To provide an understanding of World Trade, International Economic Institutions and Global Marketing.

Books:

- Text Books:** 1. Philip R. Cateora, John L. Graham, and Mary Gilly International Marketing 15th edition, McGraw-Hill/Irwin, 2011.
- Reference Books:** 1. Keegan: Global Marketing Management 8th Edition, Pearson Education, Delhi, 2013
2. Michael R Czincota, International marketing, 10th Edition. 2013, Cengage Learning.

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Code	Accounting for Start up	Total Lectures:60 Practical:0
CM23AC011		4-0-0-4

Course Objective: To provide students with an overview of Accounting for Start up in the Indian economy and To familiarize students with the regulatory framework of Start up in India

Units	Contents	Hours
1	Basic start-up , Startup Act 2022, Starting New Ventures: Opportunity identification, The search for new ideas, Source of innovative ideas, Techniques for generating ideas, Entrepreneurial imagination and creativity, the role of creative thinking, developing your creativity, impediments to creativity.	10
2	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	10
3	Management of Business Profitability • The essence of terms revenue, expenses and profit/loss • Cost classification (fixed/variable, semi fixed/ semi variable, direct/indirect) • Methods of cost allocation into fixed and variable • Activity based costing (ABC-costing) • Cost-Volume-Profit analysis (CVP-analysis) • Contribution margin, margin of safety and operating leverage	15
4	Financial, Legal and Tax Support of the Business • Business environment: legal and tax systems • Influence of external environment changes on implementation of business strategy • Tax planning of the enterprise as the method of the financial management • Financial environment and financial support of the business: financial markets (money market, capital market, financial instruments market) • Financial institutions (investment companies, financial intermediaries, organizations providing financial services, bank service), percentages and rates	10
5	Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Define the meaning of Startup
CO2	Understand the initial working of start-up
CO3	Utilize the knowledge in establishing the business setup.
CO4	Illustrate the practical working
CO5	Understand the working of startup and its accounts

Books:

Text Books:	Startup Act 2015, Book on startup
Reference Books:	Amy Edmondson – Professor of Leadership at Harvard Business School Angela Duckworth – Professor of Psychology, Co-Founder of Character Lab

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Code	Introduction to Indian Taxation System	Total
CM23TX001		Practical:0 4-0-0-4

Course Objective: This course will focus primarily on those concepts, techniques and issues in the context of a **Introduction to Indian Taxation System** used in the sector of taxation.

Units	Contents	Hours
1	Taxation system in India , What Is the History of Taxation in India? Definition of Taxation, Objectives behind Taxation, Types of taxes, Description of various types of taxes in India. Major taxation related reforms introduced in recent times, Trend of tax collection in India, Issues associated with taxation system in India.	10
2	Meaning of tax , Central and State Powers of taxation, distribution of revenues between Union and States, Direct and Indirect taxes	15
3	Direct taxes of the Central Government - Income Tax, Wealth tax, Gift tax, Indirect taxes of Central Government	10
4	Taxes of the State Governments – Tax on sale and purchase of goods, tax on land and building, Octroi duty, Tax on profession, trade and business, toll tax, tax on motor vehicle transportation.	15
5	Tax on advertisement , tax on luxuries, entertainment and amusements; tax on betting and gambling; tax on electricity, tax on animal, stamp duty, agricultural income tax and land revenue.	10

Course Outcome(s) as per Blooms Taxonomy

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

- CO1 The student should be able to understand the overview of Income tax Structure and its system.
- CO2 To enable the students to understand about the Tax
- CO3 To enable the students to understand about the. Direct taxes of the Central Government
- CO4 To provide an understanding of instruments used in Taxes of the State Governments
- CO5 To provide an understanding of Tax on advertisement.

Books:

Text Books:	Direct Taxes Law and Practice - Vinod K. Singhania, Direct Taxes - B BLal and Vashist
Reference Books:	1. Gulati, N. C. (2010). Principles of Insurance Management. Excel Books, India. 2. Narayanan, H. (2006). Indian Insurance: A Profile. Jaico Publishing House: Mumbai, India.

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Total Lectures: 60

Practical: 0

4-0-0=4

Code

Income Tax for Individuals

CM23TX002

Course Objective: The basic objective of the course is providing elementary knowledge about Income tax Act 1961. The candidates will learn about the heads of income and how to file ITRs with this knowledge. After successful completion of this course candidate will become familiar with general concepts of various Section of Income Tax, Amendment, and Types of ITR. To know the Fundamental so find individual and business income taxation, tax implications of various Types of businesses. To understand the tax planning for acquisition and disposition of property, tax-advantage investments, financial planning, and topics include employee compensation and planning.

Units	Contents	Hours
1	Concept of Tax Planning: Meaning, Features, Scope, Importance, Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning	10
2	Recognized methods of Tax Planning Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package	10
3	Introduction of ITR, Basic Term, Why to file ITR, Basic information, Types of ITR, What is Assessment year and Financial year (Previous year), Tax slab (For Below 60, Above 60 and above 80) with New regime and old regime.	10
4	Source of Income for ITR-I —Income from Salary, Agriculture, and Other source. Format of ITR-1(Sahaj), , Information about TDS, How and who are eligible to file ITR Documents and different forms required for filing ITR-Form 12BB, Form 26AS, TDS Certificate, Deduction from Income -80C, 80CCC, 80CCD, 80G, 80GG, 80TTA, 80TTB, and 80U.	15
5	Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax, Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeals, Penalty, Interest, Surcharge, Revised Return, Belated Return, Fine, and Refund.	15

Course Outcome(s) as per Blooms Taxonomy

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

- CO1 Learn the basic concepts, definitions and terms related to direct taxation
- CO2 Understand the Tax Saving Instruments along with new Tax regimerates.
- CO3 Computation of Income from Salary, House Property, Capital Gains and Income from other sources
- CO4 Understanding the various deductions under Chap VI-A of the Income tax act, 1961.
- CO5 Calculate the computation of income and tax.

Books:

- Textbooks:**
- Singhania, V.K: Direct Tax Planning and Management, Taxman, N.Delhi
- Reference Books:**
- Singhania V.K: Direct Taxes Laws and Practices, Taxman, N.Delhi
 - Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers

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Code	Introduction of GST	Total Lectures:60 Practical:0
CM23TX003		4-0-0=4

Course Objective: The objective of this course is to develop a theoretical and practical exposure of Goods and Services Tax.

Units	Contents	Hours
1	Goods and Services Tax (GST) Introduction, Historical perspectives, Goods and Services Tax (GST)-Objectives and advantages and disadvantages.	18
2	Central Goods and Services Tax Act /State Goods and Services Tax Act 2017 (CGST/ SGST)- Important Terms, Definitions & Exemption from Tax, Composition Scheme	10
3	Central Goods and Services Tax Act /State Goods and Services Tax Act 2017 (CGST/ SGST)- Scope of Supply, Meaning, implementation and other provision of GST Council, and GST Network	10
4	Integrated Goods and Services Tax Act, 2017 (IGST) - Levy and Collection of IGST, Terms and Definitions, Determination of Nature and Place of Supply of Goods and Service, Zero Rated Supply	12
5	Filing of GSTR on Goods and service Tax Portal	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	The students will gain practical training under any GST practitioner and can also practice it as a profession after their practical training as they will be well versed with the theoretical provisions.
CO2	The students will know how GST structure working in India, what are the authorities under GST and how to take credit on the GST paid.
CO3	To enable the students to understand the GST Law, ITC, Valuation of supply and returns.
CO4	To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
CO5	To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post-GST period.

Books:

Text Books:	<ul style="list-style-type: none"> Goods and Service Tax and Custom Duty Dr. H. C. Mehrotra & Prof. V.P. Agarwal Sahitya Bhawan Publications, Agra June 2020
Reference Books:	<ul style="list-style-type: none"> CA Final Gst Compact Book Indirect Taxation, CA Raj Kumar PHL 4th Edition, May 2020 Students Referencer On Indirect Taxes for CA Final CAG. Sekar WoltersKulwer May 2020 GST Acts with Rules/Forms & Notifications Taxman 8th edition, 2020 Indirect Taxes Law and Practice V.S. Datey Taxman 44th edition, January 2020

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Code	Advanced concepts of GST	Total Lectures:60
CM23TX004		Practical:0
		4-0-0=4

Course Objective: The objective of this course is to develop a theoretical and practical exposure of Goods and Services Tax and its advance working.

Units	Contents	Hours
1	(CGST/SGST)- Levy and Collection of Tax, Time and Value of Supply of Goods And Services, and its practical problem	15
2	Central Goods and Services Tax Act/ State Goods and Services Tax Act 2017 - Input Tax Credit, Job Work procedure, Transitional provision, Computation of GST Liabilities.	10
3	Central Goods and Services Tax Act /State Goods and Services Tax Act 2017 (CGST/SGST)- Registration Process, Filing of Returns, Assessment Procedure and Administration, Payment of Tax Reverse Charge,	10
4	Central Goods and Services Tax Act /State Goods and Services Tax Act 2017 (CGST/SGST)-Procedure and assessment on portal .	15
5	Central Goods and Services Tax Act /State Goods and Services Tax Act 2017 (CGST/SGST)- Tax Refund, Invoice and Accounts, Assessment and Audit Collection and Recovery of Tax, Appeals and Revisions, Advance Ruling Authority	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	The students will gain practical training under any GST practitioner and can also practice it as a profession after their practical training as they will be well versed with the theoretical provisions.
CO2	The students will know how GST structure working in India, what are the authorities under GST and how to take credit on the GST paid.
CO3	To enable the students to understand the GST Law, ITC, Valuation of supply and returns.
CO4	To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
CO5	To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post-GST period.

Books:

Text Books:	<ul style="list-style-type: none"> Goods and Service Tax and Custom Duty Dr. H. C. Mehrotra & Prof. V.P.Agarwal Sahitya Bhawan Publications, Agra June 2020
Reference Books:	<ul style="list-style-type: none"> CA Final Gst Compact Book Indirect Taxation, CA Raj Kumar PHL4thEdition,May2020 Students Referencer On Indirect Taxes for CA Final CAG.SekarWoltersKulwerMay2020 GST Acts with Rules/Forms & Notifications Taxman 8thedition,2020 Indirect Taxes Law and Practice V.S. Datey Taxman 44th edition,January2020

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Code	Income Tax - Law and Regulations	Total Lectures:60 Practical:0
CM23TX005		4-0-0=4

Course Objective: To introduce students about the concept of Income Tax - Law and Regulations

Units	Contents	Hours
1	Basic Concepts - Income, Agricultural Income, Causal Income, Assessment Year, Previous Years, Gross Total Income, Total Income; Tax Evasion, Tax Avoidance, Tax Planning	10
2	Basis of Charge - Scope of Total Income; Residence and Tax Liability; Income which does not fall part income	10
3	Heads of Income - Salaries; Income from property; Profits or gains of business or profession, including provisions relating to specific business; Capital gains and income from other sources	10
4	Computation of Tax Liability - Computation of total income and tax liability of an individual, H.U.F., firm; Aggregation of Income; Set off and carry forward of losses	18
5	Tax Management And Tax Administration - Tax deduction at source; Advance payment of tax; Asses Procedures; Tax planning for Individuals, Authorities; Appeals; Penalties	12

Course Outcome(s) as per Blooms Taxonomy

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

- CO1 Learn the basic concepts, definitions and terms related to direct taxation
- CO2 Understand the Tax Saving Instruments along with new Tax regime rates.
- CO3 Computation of Income from Salary, House Property, Capital Gains and Income from other sources
- CO4 Understanding the various deductions under Chap VI-A of the Income tax act, 1961.
- CO5 Calculate the computation of income and tax.

Books:

Text Books: 1 Mehrotra H.C: Income Tax Law & Accounts ; Sahitya Bhawan, Agra. 4
2. Dinker Pagare• Income Tax Law and Practice: Sultan Chand & Sons, New Delhi.

Reference Books: 1. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi
2.Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.

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Code	International Tax - Law and Regulations	Total Lectures: 60 Practical: 0
CM23TX006		4-0-0=4

Course Objective: This course is designed about the accounting, mathematics used in International Tax - Law and Regulations

Units	Contents	Hours
1	Transfer pricing provision under Income tax Act 1961 – Arm's length Price, International Transaction, Documentation & Compliance Functions, Assets and Risk Analysis	10
2	Indian Income Tax provisions related to Non Resident Double Taxation Relief, Advance Ruling, Non Resident Taxation	10
3	Double Tax Avoidance Scheme (DTAA) -Tax Credit /Relief Avoid Double Taxation, Prevent Tax Discrimination, Certainty of Tax Treatment to Investors, Exchange of Information, Ease in Recovery of Tax,	15
4	Anti Avoidance Measures, -Controlled Foreign Corporation, Base Erosion and profit Shifting, Other Anti Avoidance Measures	10
5	Advance Pricing Agreement, Taxation of E-Commerce Transaction-Introduction, Emerging Issues, Equalization levy	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	To Know about the Provision of Transfer Pricing .
CO2	To know the Provision related to Advance Ruling, Double taxation Relief
CO3	To know the Provision related of DTAA
CO4	To know the Provision related to Anti Avoidance Measures
CO5	To know the Provision related to Advanced Pricing Agreement

Books:

Text Books: Guide to International Taxation by KAMAL GARG, Publisher –Bharat ICAI books for International Tax - Law and Regulations – CA Final

Reference books:

1. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi
2. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.

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Code	Income Tax for Business	Total Lectures:60 Practical:0
CM23TX007		4-0-0=4

Course Objective:

1. To equip students with necessary knowledge and skills and competencies to occupy positions of management and administration in business, industry, public system and the government.
2. To inculcate appropriate ethical values and attitudes among students to function effectively in the work environment.
3. Electronic and internet banking systems and operations of Electronic fund transfers
4. Dynamic forms of international financial integration vi. Contribution of electronic financial globalization.

Units	Contents	Hours
1	Definition of 'Business and Profession' – Procedure for computation of Income from Business	10
2	Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses w/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions w/s 44. MAT	10
3	Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation – problems on computation of Income from Business.	10
4	Income from Profession: Rules– procedure – problems on computation of Income from Profession. Deduction from Income -80C, 80CCC, 80CCD, 80G, 80GG, 80TTA, 80TTB, and 80U.	15
5	Tax planning ,tax management, tax evasion, tax avoidance, corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Learn the basic concepts, definitions and terms related to direct taxation
CO2	Understand the Tax Saving Instruments for business entity
CO3	Computation of Income from Salary, House Property, Capital Gains and Income from other sources implement on Business income
CO4	Understanding the various deductions under Chap VI-A of the Income tax act, 1961.
CO5	Calculate the computation of income and tax of business income.

Books:

Text Books:

- Singhania, V.K: Direct Tax Planning and Management, Taxman, N.Delhi

Reference books:

- Singhania V.K: Direct Taxes Laws and Practices, Taxman, N.Delhi
- Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers


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Code	Corporate Tax Planning & Management	Total Lectures:60 Practical:0
CM23TX008		4-0-0=4

Course Objective: To provide Basic knowledge of corporate tax planning and its impact on decision making. It helps to know the working and planning of income and investment of income.


Units	Contents	Hours
1	Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits	10
2	Tax planning with reference to setting up of a new business; Locational aspect, nature of business, form of organization;	10
3	Tax planning with reference to financial management decision; Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets	10
4	Tax planning with reference to specific management decisions; Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation;	15
5	Tax planning with reference to business restructuring: - Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Understand the basics of taxation and process of computing Corporate status.
CO2	Calculate taxable income under different area.
CO3	Understand deductions and calculation of tax liability of Individuals.
CO4	Know the corporate tax system.
CO5	Able to learn about conversion of company.

Books:

Text Books:	<ul style="list-style-type: none"> Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi. Ahuja, Girish and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, New Delhi.
Reference books:	<ul style="list-style-type: none"> Acharya, Shuklendra and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi
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Code	E - Filing of ITR	Total Lectures: 60 Practical: 0
CM23TX009		4-0-0=4

Course Objective: This course is designed to enable the students to understand the working of ITR as per different form.

Units	Contents	Hours
1	Computation of Income from Salaries with deduction and filling online on portal	10
2	Computation of Income from House Property with deduction and filling online on portal	10
3	Computation of Profits and Gains from Business and Profession, with deduction and filling online on portal	15
4	Computation of Capital Gains with deduction and filling online on portal	15
5	Computation of Income from Other Sources with deduction and filling online on portal	10

Course Outcome(s) as per Blooms Taxonomy

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

- CO1 Understand in filling tax as per salary
- CO2 Understand in filling tax as per house property
- CO3 Understand in filling tax as per PGBP
- CO4 Understand in filling tax as per Capital gain
- CO5 Understand in filling tax as per Other source

Books:

Text Books:	<ul style="list-style-type: none"> • Singhania, V.K: Direct Tax Planning and Management, Taxman, N.Delhi
Reference Books:	<ul style="list-style-type: none"> • Singhania V.K: Direct Taxes Laws and Practices, Taxman, N.Delhi • Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers

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Code	E - Filing of GST Returns	Total Lectures: 60 Practical: 0
CM23TX010		4-0-0=4

Course Objective: This course is designed to enable the students to understand the working of GST return

Units	Contents	Hours
1	Basic on How to file GST returns online	15
2	Procedure done by Manufacture- Registration on GST portal- Register for GSTIN, type of GST return	15
3	Procedure done by Retailer- Registration on GST portal- Register for GSTIN, type of GST return	12
4	Procedure done by Wholesaler- Registration on GST portal- Register for GSTIN, type of GST return	08
5	Procedure done by Service sectors- Registration on GST portal- Register for GSTIN, type of GST return	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Understand in filling tax as per Basic
CO2	Understand in filling tax as per Manufacture
CO3	Understand in filling tax as per Retailer
CO4	Understand in filling tax as per Wholesaler
CO5	Understand in filling tax as per Service sectors

Books:

Text Books:	<ul style="list-style-type: none"> Singhania, V.K: Direct Tax Planning and Management, Taxman, N.Delhi
Reference Books:	<ul style="list-style-type: none"> Singhania V.K: Direct Taxes Laws and Practices, Taxman, N.Delhi Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers

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Code	Practical Implementation of Direct Tax	Total Lectures: 60 Practical: 0
CM23TX011		4-0-0=4

Course Objective: This course is designed to enable the students to understand of Practical Implementation of Direct Tax

Units	Contents	Hours
1	Basic of Income tax laws and appeal for different Case study	15
2	Computation of Income from Salaries and Computation of Income from House Property (with case study and problems)	15
3	Computation of Profits and Gains from Business and Profession, Computation of Capital Gains and Computation of Income from Other Sources (with case study and problems)	12
4	Deduction and Clubbing up of incomes and deemed income, Set-off and Carry-forward of losses and aggregation of income (work out problems)	08
5	Computation of Total Income and tax liability of Individual and HUF (with case study and problems)	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Define functions and performance of Direct Tax in India.
CO2	Demonstrate the working of Direct Tax in all head.
CO3	Utilize the knowledge to diagnose and interpret the Rules of Direct tax
CO4	Illustrate the functions and Procedure of Direct Tax
CO5	Interpret concepts to analyze Direct Tax In India.

Books:

Text Books: Singhania Vinod K and Singhania Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi. 3. Singhania Vinod K., Direct Taxes: Law and Practice, Taxmann Publications, New Delhi.

Reference Books:

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Code CM23TX012	Practical Implementation of Indirect Tax	Total Lectures:60 Practical:0
		4-0-0=4

Course Objective: This course is designed to enable the students to understand of Practical Implementation of Indirect Tax

Units	Contents	Hours
1	Basic of GST laws and appeal for different cases	15
2	Case study and laws cases related to registration and composite scheme	15
3	Case study and laws cases related to Input tax credit and not filling of return	12
4	Case study and laws cases related on calculation of Goods and service tax	08
5	Case study and laws cases related on Assessment and Audit Collection and Recovery of Tax, Appeals and Revisions, Advance Ruling Authority	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Define functions and performance of Indirect Tax in India.
CO2	Demonstrate the working of Indirect Tax in all head.
CO3	Utilize the knowledge to diagnose and interpret the Rules of Indirect tax
CO4	Illustrate the functions and Procedure of Indirect Tax
CO5	Interpret concepts to analyze Indirect Tax In India.

Books:

Text Books:	1. Gordon, E. & Natarajan, K. (2018). Banking Theory Law and Practice. Himalaya Publishing House, India. 2. Varshne, P. N.(2017). Banking Law and Practice. S. Chand, India. 3. Sukhvindar, M. (2014). Banking Law and Practice. S. Chand, India.
Reference Books:	1. Varshne, P.N., Sundaram, K., P., M. (2014). Banking: Theory, Law and Practices. S. Chand, India. 2. Kandasami, K., P. (2010). Banking Law and Practice. S. Chand, India.

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Code	India's foreign Trade	Total Lectures: 60 Practical: 0
CM231F001		4-0-0-4

Course Objective: This course is designed to enable the students to understand the role of foreign trade in the economic development of a country.

Units	Contents	Hours
1	Introduction : An overview of India's Foreign Trade, India's Balance of Payment, India and World Trade. Difference between Internal and International Trade, Theories of International Trade.	10
2	Foreign Trade of India: Foreign Trade of India before Independence, Foreign Trade of India during Planning Period, Recent Trends in India's foreign Trade, Composition of Import and Export of India, Future Prospects of future of India.	10
3	Institutional Framework Policies: Export Promotion in India, Trade Policy, Industrial & Investment Policy, Export Processing Zones, Export Oriented Units and Export House.	10
4	Free Trade and Protective Trade Policies: Free Trade and Protective Trade Policies, India's Major trading partners, Financing of foreign Trade, National level financing Institutions, State Trading Corporations (STC), Minerals and Metals Trading Corporation (MMTC), Special Economic Zone (SEZ).	15
5	Strategy for Trade Policy in India: Strategy for Trade Policy in India, Recent World Trade Scenario, Trade Agreements – Bilateral and Multilateral Trade Agreements, GATT, UNCTAD, WTO.	15

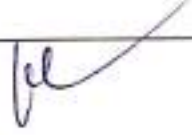
Course Outcome(s) as per Blooms Taxonomy

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

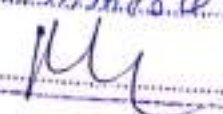
CO1	The student should be able to understand the overview of India foreign Trade.
CO2	To enable the students to understand the history and current scenario of foreign trade.
CO3	To enable the students to understand the Institutional Framework Policies of foreign trade.
CO4	To provide an understanding of Free and Protective Trade policies in India.
CO5	To provide an understanding of World Trade, International Agreements and organizations.

Books:

Text Books :	Black and Sundaram, INTERNATIONAL BUSINESS ENVIRONMENT, Prentice Hall of India, Gosh, Biswanath, ECONOMIC ENVIRONMENT OF BUSINESS, South Asia Book, New Delhi.
Reference Books:	Adhikary, Manab, GLOBAL BUSINESS MANAGEMENT, Macmillan, New Delhi. Aswathappa, INTERNATIONAL BUSINESS, Tata McGraw Hill publications, New Delhi

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Code	Foreign Exchange Management	Total Lectures: 60 Practical: 0
CM231F002		4-0-0-4

Course Objective: This course is designed to enable the students to understand how the foreign Exchange Market operates, the principles of Currency valuation, techniques that can be used to hedge foreign exchange risk and foreign exchange Management in India.

Units	Contents	Hours
1	Foreign exchange markets Overview - Introduction, Participants, Settlement of transactions, functions of foreign exchange markets, Foreign currency accounts – VOSTRO – NOSTRO -LORO - Determination of exchange rates – Foreign Exchange Management Act – Administration of foreign exchange.	10
2	Foreign Exchange transactions: Spot and Forward Market, Bid - ask spread, Exchange quotations – Direct Quotations & Indirect Quotations, Foreign Exchange rates, Types of rates – Buying Rate, Selling rates and Cross rates.	10
3	Exchange rate fixation- Purchasing Power Parity Theory, Interest Rate Parity Nominal Effective Exchange Rates and Real Effective Exchange rates- Hedging against Exchange rate fluctuations. Derivatives in forex market - Futures Vs. Forward Contract, Options, and Swapping.	15
4	Management of Foreign Exchange Risk: Translation exposure, Functional Versus Reporting Currency, Transaction exposure, Measurement and Management of Transaction exposure. Currency Correlation and Variability as Hedging Tools. Economic Exposure, Transaction Exposure versus Economic Exposure.	15
5	Managing Foreign Operations: Eurocurrency markets, Advantages of Euro Issues. International Bonds Markets, External Commercial Borrowings (ECB), GDRs and ADRs, Balance of Payments and its components - Current Account and Capital Account.	10

Course Outcome(s) as per Blooms Taxonomy

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

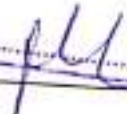
CO1	The student should be able to understand the overview of Foreign Exchange Market.
CO2	To enable the students to understand about Foreign exchange transactions.
CO3	To enable the students to understand about the derivatives and theories of exchange rate.
CO4	To provide an understanding of Foreign exchange risk and its management.
CO5	To provide an understanding of International Forex Market and its operations.

Books:

Text Books: Multi National Financial Management..... Alan C Shapiro
Guide to Foreign Exchange Regulations..... Krishnamoorthy S

Reference Books: Principles of Foreign Exchanger..... Chaterjee A K
Foreign Exchange Management..... RAJwadi

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Code	International Business Environment	Total Lectures:60 Practical:0
CM231F003		4-0-0-4

Course Objective: This course is designed to enable the students to understand the meaning, analysis and framework of International Business Environment.

Units	Contents	Hours
1	International Business: Nature, importance and scope, Mode of entry into international business, Domestic Business v/s International Business, Framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment.	15
2	Foreign Direct Investment-FDI-Types of FDI, Rationale for FDI, Benefits of FDI to Home countries, Benefits of FDI to MNC,s, Threats and Restrictions on MNCs , Adverse effect of FDI on Host countries. Reasons for India seeking FDI, Hurdles for FDI in India.	15
3	International Organizations and their role in international business a) WTO b) World Bank c) ADB d) IMF and others Case study	10
4	Regional Trade Agreements and Free Trade Agreements (RTA and FTA) a) NAFTA b) EU c) ASEAN d) SAARC e) Others	10
5	World Financial Environment; Cross-national Cooperation and Agreements; Tariff and Non-Tariff Barriers, Cross Border Mergers& Acquisition-Reasons for mergers & Acquisition, Offshore Banking	10

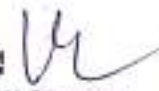
Course Outcome(s) as per Blooms Taxonomy

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

CO1	The student should be able to understand the overview of International Business Environment.
CO2	To enable the students to understand about the Foreign investment.
CO3	To enable the students to know about the international organizations.
CO4	To provide an understanding of Regional Trade Agreements at global level.
CO5	To provide an understanding of Economic and Financial Environment at global level.

Books:

TextBooks:	Black and Sundaram, INTERNATIONAL BUSINESS ENVIRONMENT, Prentice Hall of India, Gosh, Biswanath, ECONOMIC ENVIRONMENT OF BUSINESS, South Asia Book, New Delhi.
Reference Books:	Adhikary, Manab, GLOBAL BUSINESS MANAGEMENT, Macmillan, New Delhi. Aswathappa, INTERNATIONAL BUSINESS, Tata McGraw Hill publications, New Delhi

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Strategic Management

Total Lectures:60
Practical:0

Code

CM231F004

4-0-0-4

Course Objective: Knowing about applied strategic management framework and tools to analyze, formulate & implement strategies. To develop strategic thinking about the direction, positioning and capabilities to achieve a sustainable competitive advantage in business.

Units	Contents	Hours
1	Strategic Management: An Introduction Strategic thinking Vs. Strategic management Vs. Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making.	15
2	Mission, Objectives, Goals, Integration of individual and organization goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, Difference between Vision, mission, objectives, goals and Strategy.	10
3	Environmental scanning – External and Internal Environmental Scanning, Industry analysis, Concept of Value Chain, SWOT: A tool of environment analysis, techniques of environmental search and analysis, Porter's Competitive Model	10
4	Strategy formulation: Situational Analysis, Corporate Strategy, Directional Strategy, Growth, Stability and Retrenchment Strategy, Levels of Strategy	10
5	Strategy Implementation and Evaluation: Implementation challenges, The Experience Curve, BCG Matrix, GEC Model, Strategy Evaluation and control – Measuring performance, Balanced Score Card, Contingency Planning, Strategy Auditing, Strategic Control Vs. Operational Control.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Understand the strategic decisions that organizations make and have an ability to engage in strategic planning.
CO2	Explain the basic concepts, principles and practices associated with strategy formulation and implementation.
CO3	Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.
CO4	Analyze and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective.
CO5	Understand the crucially important role that the HRM function plays in the setting and implementation of an organization's strategy

Books:

TextBooks: Concept in Strategic Management and Business policy, by Wheelen, Hunger, HoofmanBamford – Pearson
Strategic Management and Business Policy, By Azhar & Adela Kazmi – Tata McGraw Hills Publishing Company Limited

Reference Books:

Strategic Management Concepts and Cases, by Fred David- PHI Learning Private Limited

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Code	International Finance	Total Lectures: 60 Practical: 0
CM231F005		4-0-0-4

Course Objective: To introduce students to concepts of international finance and the usage and impact of various theories of the same.

Units	Contents	Hours
1	International Financial environment – Overview, International flow of funds, Agencies that facilitate international flow of funds, International Financial Markets.	15
2	Exchange Rate systems, Exchange rate determination, Exchange Rate Risk Management, Arbitrage, Spot & Forward Exchange Rates, Nominal Real and Effective Exchange rates; factors influencing exchange rates.	10
3	Foreign Exchange Market: origin of the concept of foreign exchange, the difference between fixed and floating rates. Foreign exchange transactions and the derivatives instruments traded in foreign exchange market such as forwards, futures, swaps, and options.	10
4	International Financial Market: Function and Structure of the Forex markets, Foreign exchange market participants, Types of transactions and Settlements Dates, Instruments: ADR, GDR, Euro Currencies and International Commercial Papers.	10
5	Exchange Rate Determination: factors that influence exchange rates, movements in cross exchange rates, concepts of international arbitrage, interest rate parity, and purchasing power parity and the International Fisher effect.	10
6	International Capital Markets- International Debt Financing, International Equity Financing, International Capital Market Equilibrium. International Capital Budgeting, Foreign Direct Investment: Cost and revenue related motives and benefits for home and host countries, Country Risk Characteristics- Political and financial, measuring country risk, incorporating risk in capital budgeting.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Identify the various concepts related to International Finance
CO2	Illustrate the use of different international policy measures in domestic and international policy scenarios.
CO3	Explain the impact of different variables on decisions pertaining to international finance.
CO4	Analyze the current company/country policy for different aspects related to international finance.
CO5	Examine the impact of different international finance on day-to-day life and business.

Books:

Text Books:	Madura J. (2008): International Financial Management, New Delhi: Cengage Learning. Madhu V. (2010): International Financial Management, New Delhi: ExcelBooks. Bekaert G., Hodrick R. (2018): International Financial management, Cambridge University Press.
Reference Books:	<ul style="list-style-type: none"> Multinational Financial Management – Alan C. Shapiro, 10/e, Wiley India Pvt. Ltd., 2011 International Financial Management – Siddaiah T, 1/e, Pearson, 2011. International Finance Management, Eun & Resnick TMH Publication, 4th Ed.

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Code	Derivatives & Alternative Investment	Total Lectures: 60 Practical: 0
CM231F006		4-0-0-4

Course Objective: To introduce students to concepts of derivatives and alternative investments and the usage and impact of various theories of the same.

Units	Contents	Hours
1	Derivatives and Alternative Assets – Overview, History of alternative investing, Characteristics and Methods of alternative investing, ecology of alternative investments Key contributors, key elements, key regulations. Financial Derivatives- meaning, Option, Future, Forward, Swap, Structures products, Collateralized Debt Obligations, Market for CDOs, creation of tranches, Types of CDOs, Volatile Products, Aggregation of risk to the portfolio levels.	15
2	Hedge Funds- Introduction, Hedge fund structure, Hedge fund liquidity, Terms of hedge funds investments, Hedge fund strategies, Event driven hedge funds, relative value funds, equity hedge funds, diversification, funds of funds, multistrategy funds, hedge fund indexes.	10
3	Real Assets- Introduction, Key Attributes, Accessing and valuation of real assets, Infrastructure, Intellectual Property, Commodities as Real Assets, Potential Benefits of Commodities, Commodity Returns, and Sources of returns. Private Equity- meaning, Types, Venture capital and leveraged buyouts, Debt Securities and Private Equity, Private Equity fund, The internal rate of return, j curve.	15
4	Portfolio Construction and Management- 60/40 and liability driven asset allocation model, Risk Budgeting Portfolio selection models, Risk Parity, Moment Optimization approaches,	10
5	Bench marking, return expectation, performance attribution, Alpha Beta models of Expected returns, Benchmarking absolute returns investments, bench marking and performance attribution, single factor asset pricing and performance attribution, Multi-factor asset pricing and performance attribution, bench marking relative return asset with peer groups.	10

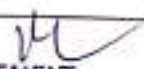
Course Outcome(s) as per Blooms Taxonomy

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

CO1	Identify the various concepts related to Derivatives and Alternative Investments
CO2	Illustrate the use of different derivatives and alternative investment sources.
CO3	Explain the impact of different variables on decisions pertaining to alternative investments.
CO4	Analyze the current company/country policy for different aspects related to alternative investments
CO5	Examine the impact of different investments on day-to-day life and business.

Books:

Text Books:	Chambers D. R., Black K.H., Lacey N.J. (2018): Alternative Investments : A primer for Investment professionals, CAIA Association, Latest Edition Walker S.T. (2014): Understanding Alternative Investments, Springer
Reference Books:	The Alternative Answer: The Nontraditional Investments That Drive the World's Best Performing Portfolios, Bob Rice, Harper Collins Publications Alternative Investments: Instruments, Performance, Benchmarks and Strategies, Greg Filbeck and H. Kent Baker, Wiley Finance, Latest Edition

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Code		Supply Chain Management and Logistics	Total Lectures: 60
			Practical: 0
CM231F007		4-0-0-4	

Course Objective: This course is designed to enable the students to understand the role of Supply Chain Management and logistics in marketing and distribution of goods and services in domestic and International Trade.

Units	Contents	Hours
1	Basics of Logistics management 1. Introduction to physical distribution 2. Logistics management 3. Logistics Management and its elements 4. Modern Concepts in Logistics 5. Role of logistics in strategy 6. Inbound and outbound supply chain management 7. Container - types 8. Different types of cargo 9. Packaging and Material Handling	15
2	Documentation and clearance processes 1. Foreign Trade Policy 2. Export and Import Procedures 3. Documents Related to Export and Import 4. Instruments and Terms of Payment in Export - Import 5. Methods of Export - Import Financing	10
3	Letter of Credit and Bill of Exchange, Foreign Exchange Regulations and Formalities 8. Cargo Insurance, International Commercial Terms, Procedure and Documentation for Availing Export Incentives, Bill of lading other documents, GST way bill and other documents.	10
4	Warehousing and supply chain management 1. Introduction to supply Chain Management (SCM) 2. Sourcing 3. Transportation 4. Indian supply chain architecture 5. Introduction to warehousing 6. Warehouse functions 7. Warehouse types 8. Warehouse providing value added services 9. Warehouse internal operations	10
5	Quality and Supply Chain Management: Concept of Quality, Quality Dimensions, Quality Control and Quality Assurance, TQM, KAIZEN, Quality Circles, Six Sigma; Framework of SCM, Flows in SCM, Function and activities of SCM, SC strategies Supply Chain Drivers.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	The student should be able to understand the Supply Chain Management and its operation.
CO2	To enable the students to understand about the documentation, in Foreign Trade.
CO3	To enable the students to understand the Warehousing, Shipping and Logistics.
CO4	To provide an understanding of Foreign exchange Regulations and Management.
CO5	To provide an understanding of Import Export procedure, distribution of goods and services.

Books:

TextBooks:
 1 D K Agrawal, "Textbook of Logistics and Supply Chain Management, Macmillan Publishers India Limited, 2003
 2 Raghuram, "Logistics And Supply Chain Management: Cases and Concepts, Laxmi Publications 2015

Reference Books:
 1 Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
 2 Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

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Code	Corporate Finance	Total Lectures: 60 Practical: 0
CM231F010		4-0-0-4

Course Objective: This course is designed to enable the students to understand about the Corporate financing, Corporate Strategies, Joint Ventures, strategic alliance, Corporate tax planning and management.

Units	Contents	Hours
1	Corporate Strategies and its impact on corporate finance, The basic functions of Corporate Finance, role of finance in the process of Corporate strategy building.	10
2	Nature of interaction between financial strategy and the overall strategies of the firm, Economic value addition, factors affecting company's financial strategy, shareholders wealth maximization.	15
3	Corporate Tax Planning-concept, Types of Corporate Tax (only basics). Indirect Tax Structure – Concept, GST – meaning and concept.	10
4	Right Issue, Bonus Issue, Term Instruments, Commercial papers, Public Deposit, Inter-corporate investments and Innovative financial Products.	10
5	Joint ventures- Planning strategic alliances, benefits and disadvantages of joint venturing, equity variations, steps of forming a joint venture, Characteristics of strategic alliance.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	The student should be able to understand about the overview of corporate finance.
CO2	To enable the students to understand the corporate strategies. .
CO3	To enable the students to understand the Joint Ventures and Strategic Alliance.
CO4	To provide an understanding of Corporate Tax and Management.
CO5	To provide an understanding of Sources of Corporate finance in long term and short term.

Books:

TextBooks:

1. Verma KK 2008, Corporate Accounting, Excel Books, New Delhi
2. Mukherjee and Hanif 2007, corporate accounting, Tata megraw Hill publishing Company Limited 3rd edition
3. Tulsian 2007 corporate accounting accounting, Tata McGraw-Hill publishing Company Limited

Reference

Books:

1. Damodar 2008 Applied Corporate Finance India private limited 2 Ed.
2. Damodar 2008 Corporate Finance Theory And Practice, wiley India Private Limited 2nd edition.
3. Damodar 2009 Damoradan on Valuation Wiley India Private Limited 2nd Edition.

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Code	International Marketing	Total Lectures: 60
		Practical: 0
CM23IF011		4-0-0-4

Course Objective: The course aims at exposing the students to the global business activities, marketing in international business and global forces transforming the international business today. The course would develop a general perspective about managing international business both in operational as well as strategic context.

Units	Contents	Hours
1	Overview Need, Scope, Tasks, EPRG Framework, Socio cultural environment – culture defined, elements of culture, culture analysis, Political & Legal Environment – Embargoes & sanctions, Political risk, legal factors, Domestic Marketing Vs. International Marketing.	10
2	International Product Product Planning for International Market, Product Designing, Advertising, Branding, and Packaging, Modes of entry into international market, Standardization vs. Adoption Decision, ISO 9001:2000 Quality System Standard.	10
3	Environment and Global Marketing Economic Environment, New trade theory, Macro economic objectives, Function of WTO, Regional Economic groups (EU, NAFTA, SAARC etc.), World Bank,	10
4	Pricing for International Market Key factors in global pricing & methods, Pricing policies – Marginal cost, cost plus, Market oriented, Export payment methods – L/C, Counter trade, Transfer price, Dumping & legal aspects, Price Quotations and Factors influencing Price	15
5	India's International Policy and Impact on Economy Government measures and export incentives, Exim policy, ECGC services, International Distribution Channels and Logistic Decision, Selection and appointment of Foreign Agent.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	The student should be able to understand the overview of International Product and Marketing.
CO2	To enable the students to understand the concept of International Pricing.
CO3	To enable the students to understand the International Business Environment and Trade Policy.
CO4	To provide an understanding of Regional Blocks and Economic Integration..
CO5	To provide an understanding of World Trade, International Economic Institutions and Global Marketing.

Books:

TextBooks: 1. Philip R. Cateora, John L. Graham, and Mary Gilly International Marketing 15th edition, McGraw-Hill/Irwin., 2011.

Reference Books: 1. Keegan: Global Marketing Management 8th Edition, Pearson Education, Delhi, 2013
2. Michael R Czincota, International marketing, 10th Edition. 2013, Cengage Learning.

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Code	Indian Banking System	Practical:0
CM23BI001		4-0-0-4

Course Objective: To provide students with an overview of commercial banking in the Indian economy and To familiarize students with the regulatory framework of banks in India

Units	Contents	Hours
1	Banking – Meaning and Definition, Development of Banking in India, Features of Banks, Classification of Banks, Banking Regulation Act 1949 – Major Provisions	10
2	Indian Banking System – Unit Banking, Branch Banking, Correspondent Banking, Chain Banking, Universal Banking, Pure Banking, Mixed Banking, Relationship Banking, Narrow Banking, Wholesale Banking and Private Banking, Meaning Advantages and Disadvantages	10
3	Nationalization of Commercial Banks and its Effects, Reserve Bank of India – Functions, Control of Credit by RBI, Regulatory measures: Bank Rate, Repo and Reverse Repo, CRR, SLR, OMO, Liquidity Adjustment Facility (LAF), Marginal Standing Facility (MSF),	15
4	Cooperative Banks: features, types, cooperative banking structure, problems faced by cooperative banks in India, Recent development in Indian cooperative banking sector Regional Rural Banks: features, importance, problems, recent development in RRB's	10
5	Recent Trends in Indian Banking – Core Banking, Types of Financing, Take Out Financing, revolving Credit, Syndicated Loan – Bridge Loan, Consortium Finance, Factoring, Phone banking, Internet Banking, Mobile Banking.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Define the state of Indian Banking System.
CO2	Demonstrate the procedure of banking system in India.
CO3	Utilize the knowledge in establishing the business setup.
CO4	Illustrate the monetary policy of Indian.
CO5	Interpret the RBI's functioning.

Books:

TextBooks:	1. Bedi H. L. & Hardikar V. K. (1993): Practical Banking Advances, New Delhi, UBS 2. Burton M. & Lombra R. (2000): The Financial System and the Economy: Principles of Money and Banking, Australia: SouthWestern College 3. Gordon E. & Natarajan K. (1998): Banking Theory, Law and Practice, Mumbai, Himalaya
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Reference Books:

1. Indian Institute of Banking and Finance (2008): Principles & Practices of Banking, New Delhi, Macmillan,

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Code	Indian Insurance System	Total Lectures:60 Practical:0
CM23BI002		4-0-0-4

Course Objective: To facilitate the students to acquire knowledge of fundamentals of Insurance, enhance the student's knowledge of Life and General Insurance and to make aware the students about recent trends in Insurance Sector.

Units	Contents	Hours
1	History of Insurance in India. The Concept of Insurance and its Evolution. Need of Insurance, Significance of Insurance , Principles of Insurance – Primary Principles and Secondary Principles , Reinsurance- Concept and Features , Coinsurance: Concept	10
2	Meaning of General Insurance, The Evolution and Growth of General Insurance, Types of General Insurance, Fundamentals of General Insurance, Recent innovations. Organization and Management of General Insurance Companies ,Regulatory Framework for General Insurance in India	10
3	Concept of Life Insurance , Significance of Life Insurance , Procedure of Taking Life Insurance Policy , Conditions of Life Insurance Policy , Types of Life Insurance Policies) Whole Life Policy-Meaning, Features, Types ii) Endowment Policy- Meaning, Feature and Types , Surrender Value- Only Concept , Settlement of Life Insurance Claim	15
4	Motor Insurance- Concept, Nature, and Cover , Agricultural Insurance- Concept, History, Features, Pradhan Mantri Fasal BimaYojana (PMFBY)- Origin, Objectives, Nature, and Cover , Heath Insurance: Concept, Nature and Cover, Procedure of taking Health Insurance, Claim Settlement Procedure of Health Insurance	15
5	LIC- Introduction, Objectives and Function ,GIC- Introduction, Objectives and Function , IRDA- Introduction, Objectives, Structure and Functions , Private Insurance Sector: Need of Privatization of Insurance Business in India.	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Acquire knowledge on basics of insurance
CO2	Explain the procedures to be the agent
CO3	Summarize the various functions of Insurance agent
CO4	Understand the policies of insurance company
CO5	Demonstrate the types of insurance

Books:

TextBooks:	1.Karampal, B. and Garg, M.C., (2007), Insurance Management Principles & Practices. Deep & Deep Publications, India. 2. Harrington, Niehaus, (2007), Risk Management & Insurance. McGraw Hill Education, India. 3. Mishra M. N., Insurance Principles and Practice, S Chand and Co, New Delhi
Reference Books:	1.Gulati, N. C. (2010). Principles of Insurance Management. Excel Books, India. 2. Narayanan, H. (2006). Indian Insurance: A Profile. Jaico Publishing House: Mumbai, India.

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Code	General Banking and Insurance	Total Lectures: 60 Practical: 0
CM23BI003		4-0-0-4

Course Objective: This course will focus primarily on those concepts, techniques and issues in the context of a Banking Structure, General insurance, and Procedures and instruments used in the sector of Banking and Insurance.

Units	Contents	Hours
1	Banking structure in India - Banking functions and services - Foreign commercial banks - Private commercial banks - capital adequacy. Small banks and payment banks. Cheque - Types of Cheque, Debit Card Vs. Credit Card, Green Card and Smart Card.	10
2	National Bank for Agricultural and Rural Development (NABARD) - Objectives - Features - Functions - Co-operative Banks - Regional Rural Banks (RRBs) - Contribution to social and rural development - Micro Credit (SHGs).	15
3	Concept of Marine Insurance, Features and Significance of Marine Insurance, Marine Perils, Procedure of taking Marine Insurance, Types of Marine Insurance Policies, Clauses of Marine Insurance Policy	10
4	Introduction and the Health system in India; Health Insurance Products in India; Health Insurance Underwriting; Regulatory and legal aspects of health insurance; Customer service in health insurance; Health Insurance frauds; Reinsurance.	15
5	Agriculture, Motor Vehicle, Aviation and Liability Insurance Basic Concepts; Fundamental Principles; Underwriting; Types of Covers.	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	The student should be able to understand the overview of Banking Structure and its system.
CO2	To enable the students to understand about the Rural Banking and Micro Credit.
CO3	To enable the students to understand about the General insurance and its types.
CO4	To provide an understanding of instruments used in Banking and insurance sector.
CO5	To provide an understanding of types of Insurance and their Policy procedure.

Books:

Text Books:	1. Sundaram, .K.P.M. & Varshney, (2003), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi. 2. Gordon, E.Natarajan, (2005), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
Reference Books:	1. Gulati, N. C. (2010). Principles of Insurance Management. Excel Books, India. 2. Narayanan, H. (2006). Indian Insurance: A Profile. Jaico Publishing House: Mumbai, India.

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Code	Financial Products and Services	Total Lectures: 60 Practical: 0
CM23BI004		4-0-0-4

Course Objective: This course is designed for awarding the students from various kinds of financial products and services available in the market which can assist them in banking, investment and entrepreneurship.

Units	Contents	Hours
1	Financial Services: Introduction to Financial Services. Nature of Financial Services. Scope of Financial Services. Types of Financial Services. Fund Based Financial Services. Fee Based Financial Services	10
2	Leasing and Hire Purchase: Leasing: Meaning and Types of Leasing. Legislative Frameworks related to leasing. Problems on Leasing with Tax imposition. Introduction to Hire Purchasing. Concept and features of Hire Purchase. Problems on Hire Purchase.	10
3	Credit Rating and Securitization of Debt: Meaning and Process of Credit rating of financial instruments. Rating methodology. Introduction to various Rating Agencies. Rating Symbols of different companies. Securitization of Debts- Meaning and Features. Special Purpose Vehicle, Benefits of Securitization.	10
4	Depository Services and Mutual Funds: Depository services: Role and Advantages of the Depository system, NSDL and CDSL, Depository participants and their roles. Stock broking services including SEBI guidelines. Mutual Fund: Structure of Mutual Funds, Types of Mutual Funds, Exchange Traded Funds, Hedge Funds and Advantages of Mutual Funds, Accounting Aspects and Performance Evaluation of Mutual Funds and Regulations.	15
5	Factoring and Forfeiting, Credit Cards and Venture Capital Finance: Factoring: Types, Mechanism, Advantages and Disadvantages of Factoring. Forfeiting: Types, Mechanism, Advantages and Disadvantages of Forfeiting. Credit Cards - Advantages and Disadvantages of Credit Cards. Procedure to obtain Venture Capital Finance Importance and advantages of Venture Capital Finance.	15

Course Outcome(s) as per Blooms Taxonomy

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


CO1	The student should be able to understand about the various financial products and services.
CO2	To enable the students to understand about the investments instruments.
CO3	To enable the students to understand about the Banking instruments for entrepreneurship.
CO4	To provide an understanding of regulatory measures applicable in banking and finance sector.
CO5	To provide an understanding of Financial Services and Financial Institutions.


Books:

Text Books:
 1. Bharti Pathak "Indian Financial System", Pearson Education.
 2. M.Y.Khan "Financial Services", Tata McGraw Hill.

Reference Books:
 1. Machiraju H.R "Indian Financial System", Vikas Publishing House Pvt. Ltd.
 2. L.M.Bhole, "Financial Institutions and Markets", TMH.

3. Various manuals and guidelines issued by Financial Institutions.

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Code	Management of Banks, Insurance and NBFC	Total Lectures: 60
CM23B1005		Practical: 0 4-0-0-4

Course Objective: This course will focus primarily on those concepts, techniques and issues in the context of a Management of Banks, General insurance and risk management, enable the students to combine practice and theoretical knowledge of NBFC.

Units	Contents	Hours
1	Management of Banking Organization - Loan Management, Investment Management, Liquidity Management, Meaning of General Insurance, The Evolution and Growth of General Insurance, Types of General Insurance, Fundamentals of General Insurance, Regulatory Framework for General Insurance in India	18
2	Claims Management - Claims Management, Factors affecting the insurance claim management system, Types of documents needed in various types of claims, Meaning of 'Causa Proxima' in insurance claim settlement Reinsurance, Underwriting: Proposal forms	10
3	Types of Insurance - Auto Insurance, Home Insurance, Worker Compensation / ESIC, Health Insurance and Mediclaim policies, Commercial Insurance: Transport Marine, Insurance, Liability Insurance, Burglary Insurance and other Miscellaneous Insurances	10
4	Risk Management - Risk: Definitions, Types of Risk, Risk Management Process and Methods, Objectives of Risk Management, Risk Pooling and Insurance, Difference between insurance and gambling or hedging, Benefits and costs of insurance to society, Advantages and disadvantages of insurance in handling risk.	12
5	NBFC - Types of NBFCs and their Regulators; role of NBFCs in promoting inclusive growth; Companies Act 2013; RBI guidelines for NBFCs; Recent RBI initiatives in the financial space (Small finance banks, payment banks, Mudra bank, etc.) and how they affect NBFCs.	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Define Bank Management and general Insurance Market in India.
CO2	Demonstrate and examine the issues related to risk management in view of insurance.
CO3	Utilize the knowledge to diagnose and interpret different policies of general insurance.
CO4	Illustrate the functions of NBFCs
CO5	Utilize the knowledge to identify and mitigate the risk.

Books:

Text Books:	<ul style="list-style-type: none"> Karampal, B. and Garg, M.C., (2007), Insurance Management Principles & Practices. Deep & Deep Publications, India. Arthur C. and William C Jr., (2005), Risk Management and Insurance, Sultan Chand & Sons, India. Harrington, Niehaus, (2007), Risk Management & Insurance. McGraw Hill Education,
Reference Books:	<ul style="list-style-type: none"> Gulati, N. C. (2010). Principles of Insurance Management. Excel Books, India. Narayanan, H. (2006). Indian Insurance: A Profile. Jaico Publishing House: Mumbai, India.

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Code	Risk and Treasury Management	Total Lectures: 60 Practical: 0
CM23BI006		4-0-0-4

Course Objective:

1. This course will enable the students to gain theoretical knowledge of Corporate Treasury Management.
2. The students of this course will be active learners and develop awareness of Financial risks of a business.
3. The course will provide a conceptual framework of the Working of Money and Capital Markets.
4. The students of this course will have the ability to understand the Foreign Exchange Management Act.

Units	Contents	Hours
1	Introduction: Introduction to Corporate Treasury Management - Overview of Corporate Treasury Management need and benefits, functions and Treasury exposures. Financial Risk - Financial risks of a business, types of financial risks and its dimensions, strategies of corporate financial risks, Enterprise Risk Management (ERM). Treasury Risk Management - Type of risk - liquidity risk - origin of liquidity risk, tactics for mitigating the risk. Interest Rate Risk Management - Treasury risk, interest rate risk, traditional and modern theories of interest rate.	15
2	Financial Markets: The Money Market, Money market instruments and regulation of the market. Capital Market - type of financial markets viz. capital market. Stock market (both equity and preference) and debt market. Regulation of capital market, commodity markets.	10
3	Treasury Products: Treasury products for foreign exchange (forex) markets and forex derivatives. Commodity market instruments, RBI and the Foreign Exchange Market - Crucial role of our country's central bank i.e. Reserve Bank of India (RBI) in forex management. Foreign Exchange Management Act (FEMA) Provisions.	10
4	Liquidity Planning and Management: Cash Assets - Introduction of treasury management - liquidity - planning and control of liquidity CMS or cash management systems (both domestic and international), role of working capital management in liquidity. Business Risk Management - Business risks, Measurement of business risks and mitigation by effective treasury management.	15
5	Foreign Exchange Risk Management: Risk of forex fluctuations, Types of forex risks, strategies for managing the risk. Working Capital Management - Introduction, need for working capital, cash cycle, management strategies for working capital.	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Define functions of Treasury Management, need and benefits.
CO2	Demonstrate Treasury products for forex market and forex derivatives.
CO3	Utilize the knowledge to diagnose and interpret the measurement of business risks and mitigation by effective treasury management.
CO4	Illustrate the functions of cash management systems (both domestic and international)
CO5	Interpret concepts to analyze role of working capital management in liquidity

Books:

Text Books:	1. Jeevanandam (2016). Foreign Exchange & Risk Management. S Chand, India. 2. Shapiro, A. C. (2016). Peter Moles International Financial Management. Wiley, India.
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Reference Books:	1. Institute of Company Secretaries of India Financial Treasury and Forex Management ICSI 7 edition 2. Institute of Chartered Accountants of India Forex and Treasury Management ICAI.
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Code CM23BH007	Retail Banking	Total Lectures: 60 Practical: 0 4-0-0-4
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Course Objective : To introduce students about the concept of retail banking and the usage and impact of various retail services.

Units	Contents	Hours
		10
1	History and definition of Retail Banking. Role within the bank operations, Applicability of Retailing concepts distinction between Retail and Corporate / Wholesale Banking.	10
2	Retail Products Overview. Approval process for retail loans, credit scoring. Important Asset Products such as Home Loans, Auto / Vehicle Loans, Educational Loans, Credit / Debit Cards, Other Products / Remittances / Funds Transfer.	10
3	Delivery Channels. Selling Process in retail products-Direct Selling Agents. Customer Relationship Management. Regulations and compliance Technology for Retail Banking Accounting entries.	10
4	Securitisation, mortgage-based securities. Trends in retailing - New products like Insurance, Demat services, online / Phone Banking, Investment advisory / Wealth management, Reverse Mortgage - Growth of e-banking, Cross-selling opportunities. Recovery of Retail Loans - Defaults, Rescheduling, recovery process. SARAFESI Act, DRT Act, use of LokAdalat forum. Recovery Agents - RBI guidelines.	18
5	Digital Banking Products, Cards, EMV technology, ATMs, Cash Deposit machines, Cash Recyclers, Mobile Banking, Internet Banking, POS terminals, Branchless Banking, Payment Systems, Marketing of Digital Banking Products, New Developments	12

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Identify retail banking and its importance for all the stakeholders in the economy.
CO2	Illustrate the role of various retail banking services and recognize their working.
CO3	Explain and differentiate between various services offered by retail banking.
CO4	Demonstrate the effect of retail banking on the economy.
CO5	Examine the impact of different retail banking on day to day life and business.

Books:

TextBooks:

1. Indian Institute of Banking and Finance (2018-19), Retail Banking, Publisher: Macmillan Publishers.
2. IIBF, Bank Financial Management (2018): Publisher: Macmillan Publishers India Limited

Reference Books:

1. Ghosh A. (2012): Managing Risk in Commercial and Retail Banking, Publisher: Wiley
2. Samudrala S. (2015): Retail Banking Technology, Publisher JAICO Publication House.

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Code	Accounting and Finance for Bankers	Total Lectures:60 Practical:0
CM23BI008		4-0-0-4

Course Objective: This course is designed about the accounting, mathematics used in banking and finance and Foreign exchange operations.

Units	Contents	Hours
1	Business Mathematics and Finance : Calculation of Interest and Annuities: Calculation of Simple Interest & Compound Interest; Calculation of Equated Monthly Instalments; Fixed and Floating Interest Rates; Calculation of Annuities; Interest Calculation using Products / Balances; Amortization of a Debt; Sinking Funds.	10
2	Capital Budgeting: Present Value and Discounting; Discounted Technique for Investment Appraisal; Internal Rate of Return (IRR); Method of Investment Appraisal; NPV and IRR compared; Decision Tree Analysis for NPV Estimation; Payback Methods; ARR.	10
3	Foreign Exchange Arithmetic: Fundamentals of Foreign Exchange; Forex Markets; Direct and Indirect Quote; Some Basic Exchange Rate Arithmetic – Cross Rate, Chain Rule, Value date, etc.; Forward Exchange Rates – Forward Points; Arbitrage; Definition, Scope and Accounting Standards: Nature and Purpose of Accounting; Historical Perspectives; Origins of Accounting Principles; Generally Accepted Accounting Principles (GAAP); Transfer Pricing; Overview of IFRS; Difference between GAAP & IFRS.	15
4	Cash / Subsidiary Books and Ledger: Record Keeping Basics; Account Categories; Debit and Credit Concepts; Accounting and Columnar Accounting Mechanics; Journals; Ledgers; subsidiary books; etc.	10
5	Trial Balance, Rectification of Errors and Adjusting & Closing Entries Meaning of a Trial Balance; Features and Purpose of a Trial Balance; Types of Trial Balance, Classification of Errors; Rectification of Errors; Suspense Account and Rectification; Rectification of Errors when Books are closed; Adjusting and Closing Entries. Final Accounts of Banking Companies: Requirements of Banking Companies as to Accounts and Audit; Significant Preparation and Presentation of Financial Statements of Banks; CMA Format; Disclosure Requirements of Banks; Additional Disclosures prescribed by RBI; Disclosures required under BASEL norms.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Explain how they implement analytical tools & analyse business goals.
CO2	Understand how they take decision making while starting the new business towards investment.
CO3	Understand calculations of Annuity Dues and Interest Rates.
CO4	Understand the capital budgeting techniques like IRR, NPV, Payback period, ARR, etc
CO5	Explain foreign exchange markets like Forex market, Direct and Indirect Quotes, etc.

Books:

TextBooks: 1. IIBF, Bank Financial Management (2018); Publisher: Macmillan Publishers India Limited
2. Indian Institute of Banking and Finance (2018-19), Accounting and Finance for bankers, Publisher: Macmillan Publishers.

Reference books: 1. Abinash Kumar Mandilwar, Accounting and Finance for bankers, Publisher: Ramesh Publishing House.
2.N. S. Toor, 17th Edition 2022, Accounting and Finance for bankers, Publisher: Skylark Publications.

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Code	Digital and E - Banking	Total Lectures: 60 Practical: 0
CM23B1009		4-0-0-4

Course Objective:
 1. To equip students with necessary knowledge and skills and competencies to occupy positions of management and administration in business, industry, public system and the government.
 2. To inculcate appropriate ethical values and attitudes among students to function effectively in the work environment.
 3. Electronic and internet banking systems and operations of Electronic fund transfers
 4. Dynamic forms of international financial integration vi. Contribution of electronic financial globalization.

Units	Contents	Hours
1	Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions - truncated cheque and Electronic cheque - Models for E-banking-complete centralized solution-featuresCCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.	10
2	On Line Banking : Online Enquiry and Update Facilities – Personal Identification Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, note and coin counting device	10
3	Role of Technology Upgradation and its impact on Banks: Role & Uses of Technology Upgradation; Global Trends; Impact of IT on Banks Preventive Vigilance in Electronic Banking Phishing; Customer Education; Safety Checks; Precautions	10
4	Updating Bank saving accounts –Computer bank branches-Financial Transaction Terminals- (FTT)-E-Cheque-Magnetic Ink Character Recognition (MICR) and Cheques - E-Banking in India-Procedure-Programmes-Components- How to go on net for Online Banking advantages-Limitations.	15
5	Data Communication Network and EFT systems: Components & Modes of Transmission; Major Networks in India; Emerging Trends in Communication Networks for Banking; Evolution of EFT System; SWIFT; Automated Clearing Systems; Funds Transfer Systems; Recent Developments in India.	15

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Understand basic concepts and their applications to domestic and global commerce and trade.
CO2	Familiarize themselves with financial concepts, analysis and reporting systems.
CO3	Understand the political, environmental, legal, and regulatory settings of the organization.
CO4	Acquire leadership skills, understand group and individual dynamics, and be able to work in teams.
CO5	Enhance oral and written communication skills.

Books:

TextBooks:	C.S. Rayudu, E-Business, Himalaya Publishing House.
Reference Books:	1. Roger Hunt & John Shelly, Computers and Commonsense. 2. BhushanDewan, E-Commerce.

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Code	Investment Analysis and Portfolio Management	Total Lectures: 60 Practical: 0
CM23BI010		4-0-0-4

Course Objective:

1. To acquaint the learners with various concepts of finance.
2. To understand the terms which are often confronted while reading newspapers, magazines, etc. for better correlation with the practical world.
3. To understand the various models and techniques of security and portfolio analysis.

Units	Contents	Hours
1	Introduction to Investment Environment: Introduction, Investment Process, Criteria for Investment, Types of Investors, Investment vs. Speculation vs. Gambling, Investment Avenues, Factors Influencing Selection of Investment Alternatives.	10
2	Capital Market in India: Introduction, Concepts of Investment Banks, its Role and Functions, Stocks, Market Index, The NASDAQ, SDL, NSDL, Benefits of Depository Settlement, Online Share Trading and its Advantages, Concepts of Small Cap, Large Cap, Midcap and Penny Stocks.	10
3	Risk-Return Relationship: Meaning, Types of Risk-Systematic and Unsystematic Risk, Measurement of Beta, Standard Deviation, Variance, Reduction of Risk through Diversification, Practical Problems on Calculation of Standard Deviation, Variance and Beta.	10
4	Portfolio Management and Security Analysis: Portfolio Management meaning and Concept, Portfolio Management Process, Objectives, Basic Principles, Factors Affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix. Security Analysis Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis	15
5	Theories, Capital Asset Pricing Model and Portfolio Performance Measurement: Theories Dow Jones Theory, Efficient Market Theory. Capital Asset Pricing Model Assumptions of CAPM, CAPM Equation, Capital Market Line, Security Market Line.	15

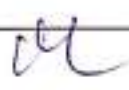
Course Outcome(s) as per Blooms Taxonomy

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

CO1	Describe and assess perspectives of economic analysis in capital market expectations.
CO2	Demonstrate the applications of fixed-income securities, risk management, portfolio rebalancing, and portfolio evaluation.
CO3	Critically discuss the relationship between economic activity and investor expectations
CO4	Utilize professional financial tool skills and case studies to support decisions.
CO5	Enhance their skills in portfolio management and can be Intelligent investors.

Books:

TextBooks:	<ul style="list-style-type: none"> • Investments by Bodie, Kane, Marcus and Mohanty, 8th edition(BKMM), Mcgraw Hill. • Investment Analysis and Portfolio Management by Prasanna Chandra, Tata McGraw Hill.
Reference Books:	<ul style="list-style-type: none"> • Business Analysis and Valuation using financial statements by Palepu, Healy and Bernard (PHB), 3rd edition, Cengage Learning. • Security Analysis and Portfolio Management by Fisher and Jordan, Prentice Hall India.

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Code	International Banking	Total Lectures:60 Practical:0
CM23BI011		4-0-0-4

Course Objective: This course is designed to enable the students to understand the role of International Banking, their rules and regulations, International Financial Institutions and their operations.

Units	Contents	Hours
1	Introduction, Definition, Features of International Banking, Reasons for Growth of International Banking, Recent Trends in International Banking, Emergence of Crypto currency - Overview, Brief Overview of Bit coin and other Crypto Currencies, Note on Mining and Crypto Currency Exchanges, Advantages, Disadvantages of Crypto Currency	10
2	BASEL Norms Country risk and bank risk management, International debt management Role of IMF and World Bank in International debt crisis management, Anti-money laundering laws	10
3	Functions of International Banking, Correspondent Banking, International Payment Systems, NRI accounts, Export Finance, Import Finance, International Merchant Banking, Financing Project Exports, Derivative Offering, Remittances, and Compliance related- Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees.	15
4	Indian Banking: Reserve Bank of India- Functions, Monetary and Credit Policy And Evaluation, Achievements and Failures of R.B.I, Indian Money Market, Constituents, Characteristics, Defects and Measures, Banking Reforms in India. NABARD International Financial Institutions- I.M.F. and I.B.R.D, I.D.A, IFC, BRICS- New Development Bank.	15
5	International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending, Role of International Credit Rating Agencies.	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Define International Banking and their functions.
CO2	Demonstrate Indian Banking system and International banking operations
CO3	Describe about the Banking norms and regulations applicable in India and Global level.
CO4	Illustrate the functions and Procedure of Central banks and other financial Institutions.
CO5	Interpret concepts to analyze of Foreign banking operations and World Banking.

Books:

Text Books:
1. Sayers R.S. – Modern Banking
2. Basu S.K. – Contemporary Banking Trends

Reference Books:
1. Machenize K. – Banking Systems of Great Britain, French, Germany and U.S.A.
2. Goswami V.K. – International Banking

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Code	Banking Law and Practices	Total Lectures:60 Practical:0
CM23BI012		4-0-0-4

Course Objective:

1. This course will enable the students to combine practice and theoretical knowledge of Commercial Banks.
2. The students of this course will be active learners and develop awareness of emerging trends of Indian Banking System.
3. The course will provide in depth understanding of Investment Management, Liquidity and Profitability.
4. The students of this course will have the ability to understand the NPA.

Units	Contents	Hours
1	Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banks India. Principles of Management in Banks: Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control Staff. Origin and Evolution of banks-Meaning and definition of banking, Structure of Indian Banking system-Classification of banks, Functions of commercial banks: Primary and Secondary functions.	15
2	Indian Banking System – Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Reserve Bank of India – Functions, Control of Credit by RBI, Regulatory measures: Bank rate, Repo and Reverse Repo, CRR, SLR, OMO, Liquidity Adjustment Facility(LAF), Marginal Standing Facility (MSF).	15
3	Management of Deposits and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of Advances. Investment, Management: Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E – Banking	12
4	Banking Regulation Act 1949 – Important provisions: Restrictions on Advances. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India. Classification of Assets and Provisioning, – NPA – Causes and Remedial Measures	08
5	Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application. Development Banking In India – IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India.	10

Course Outcome(s) as per Blooms Taxonomy

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

CO1	Define functions and performance of Commercial Banks in India.
CO2	Demonstrate control of credit by RBI and its Regulatory measures: Bank rate, Repo and Reverse Repo, CRR and SLR etc.
CO3	Utilize the knowledge to diagnose and interpret the Banking Sectors reforms
CO4	Illustrate the functions and Procedure of E – Banking.
CO5	Interpret concepts to analyze Development Banking In India.

Books:

Text Books:	1. Gordon, E. & Natarajan, K. (2018). Banking Theory Law and Practice. Himalaya Publishing House, India. 2. Varshne, P. N. (2017). Banking Law and Practice. S. Chand, India. 3. Sukhvindar, M. (2014). Banking Law and Practice. S. Chand, India.
Reference Books:	1. Varshne, P.N., Sundaram, K., P., M. (2014). Banking: Theory, Law and Practices. S. Chand, India. 2. Kandasami, K., P. (2010). Banking Law and Practice. S. Chand, India.

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VII

COURSE CODE	Intellectual Property Right & Research Publication Ethics		Total Lect.
SC23UC013			4-0-0-4
Learning Objectives:	After studying this course the students will know- <ul style="list-style-type: none"> The fundamental knowledge of research methods and design used in. How using valid scientific methods of measurement and scaling can improve and create knowledge. Acquire knowledge to analyse and interpret methods of quantitative and qualitative research. Learn developing, completing, writing, and presenting a valid and ethical research report. 		
Pre-requisite:	None		
UNIT	CONTENT		HOURS
I	INTRODUCTION TO IPR: Meaning of property, Origin, Nature, Meaning of Intellectual Property Rights; Kinds of Intellectual property rights—Copy Right, Patent, Trade Mark, Trade Secret and trade dress, Design, Layout Design, Geographical Indication, Plant Varieties and Traditional Knowledge;		12
II	PATENT RIGHTS AND COPY RIGHTS— Origin, Meaning of Patent, Types, Inventions which are not patentable, Registration Procedure, Rights and Duties of Patentee, Assignment and licence, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties;		12
III	COPY RIGHT—Origin, Definition & Types of Copy Right, Registration procedure, Assignment & licence, Terms of Copy Right, Piracy, Infringement, Remedies, Copy rights with special reference to software;		12
IV	INTRODUCTION TO PHILOSOPHY: definition, nature and scope, concept, branches. Ethics: definition, moral philosophy, nature of moral judgements and reactions. SCIENTIFIC CONDUCT: Ethics with respect to science and research, intellectual honesty and research integrity, scientific misconducts: Falsification, Fabrication, and Plagiarism (FFP), use of plagiarism software like Turnitin, Urkund and other open source software tools, redundant publications: duplicate and overlapping publications, salami slicing, selective reporting and misrepresentation of data		12
V	PUBLICATION ETHICS: Publication Ethics: definition, introduction and importance, best practices / standards setting initiatives and guidelines: COPE, WAME, etc., conflicts of interest, publication misconduct: definition, concept, problems that lead to unethical behavior and vice versa, types, violation of publication ethics, authorship and contributor ship, identification of publication misconduct, complaints and appeals, predatory publishers and journals.		12
	DATABASES AND RESEARCH METRICS: Databases and Research Metrics: Databases: indexing databases; citation databases: Web of Science, Scopus, etc.; Research Metrics: Impact Factor of journal as per Journal Citation Report, SNIP, SJR, IPP, Cite Score; metrics: h-index, g index, i10 index, altmetrics.		12

Course Outcomes as per Bloom's Taxonomy

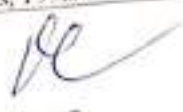
C01	They will get understanding² of acquiring the patent.
C02	They will also have knowledge² to apply copyright for their innovative works.
C03	Students will be able to explain³ the importance of being ethical in carrying out research and publication activities.
C04	Students will be able to identify³ the quality publication and how to be cognizant about dubious publishing practices/publishers.

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CO5	Students will be able to utilize their knowledge to write avoiding plagiarism.
TextBooks:	<ul style="list-style-type: none"> • Intellectual Property Rights and the Law, Gogla Law Agency, by Dr. G.B. Reddy. • Law relating to Intellectual Property, Universal Law Publishing Co, by Dr. B.L. Wadehra. • Law of Intellectual Property, Asian Law House, Dr.S.R. Myneni. • S. K. Yadav, Research and Publication Ethics, Ane Books Publication, 2020. • S. Gupta and S. Kamhoj, Research and Publication Ethics, Alexis Press LLC, 2020. • K. Muralidhar, A. Ghosh and A. K. Singhal, Ethics in Science Education, research and Governance, Indian National Science Academy (INSA) New Delhi, ISBN: 978-81-939482-1-7, 2019.
Reference Books:	<ul style="list-style-type: none"> • S. Hook, P. Kurtz, M. Todorovich, The Ethics of Teaching and Scientific Research, Prometheus Books, 1977. • B. Stanley, J.E. Sieber, G. B. Nelson, Research Ethics: A Psychological Approach, University of Nebraska Press, 1996.

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COURSE CODE	Seminar / Publication	Practical: 40 (LTP=0-0-8=4)
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Course Objectives:

- To understand the effectiveness of power point presentation in a meeting.
- To demonstrate knowledge and understanding of a specific topic or area of study
- To develop effective communication skills for presenting a seminar topic
- To enhance research skills by conducting literature reviews, gathering relevant information, and synthesizing findings on the topic
- To develop skills for evaluating the research findings and drawing conclusions

Course Outcome as per Bloom's Taxonomy

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

CO 1	Apply ethical principles and guidelines in conducting and reporting research
CO 2	Develop critical thinking skills to evaluate and interpret research findings and draw meaningful conclusions.
CO 3	Apply problem-solving skills to address challenges or issues related to the seminar topic
CO 4	Demonstrate proficiency in academic writing, including proper citation and referencing.
CO 5	Correlate research objectives and methodologies to gather and analyze data for the publication.

General Guidelines:

- All the students are required to present a seminar and publish on their project-based learning (PBL)/ Field Internships/ Project from previous and current semesters, here are some additional guidelines to consider:
- Seminars must include all the required sections (such as introduction, methodology, results, and conclusion), and as per in standard format of SAGE University Bhopal.
 - Students will review their previous projects, gather relevant information, and create their presentations.
 - Create a well-organized structure for your seminar presentation. Outline the key points, methodologies, results, and conclusions you want to communicate to the audience. Consider using visual aids or slides to enhance your presentation.
 - Dedicate sufficient time to research and preparation for seminars or publications. Conduct thorough literature reviews, gather relevant information, and critically analyze sources to support your arguments or findings.
 - Seek feedback from supervisor and other senior faculty members to enhance the quality of presentation

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- The candidate has to publish at least two research papers, related to his/her area of research, in some reputed National/International Journal/ Conference of repute.
- Student must consider ethical guidelines in research and publication, such as plagiarism, authorship guidelines, and conflicts of interest.

Assessment of Seminars


S. No.	Indicator	Weightage %
1	Selection of Topic	10%
2	Contents of Seminar	25%
3	Answer to Cross questions	25%
4	Dressing Sense	10%
5	Language	10%
6	Presentation Skills	20%


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Semester VII

Course Name	Project Management	Theory Lectures: 60 Practical: 0
Course Code:	MG23UC015	4-0-0-4
Course Objectives: To introduce students with the fundamental concepts and methods of Project management, Evaluation, Financing and Control.		
Units	Contents	Hours
1.	Basics of Project Management: Introduction, Need for Project Management, The Project Life Cycle, Essentials of Project Management Philosophy, Project Identification and Selection: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies.	12
2.	Project Planning: Introduction, Need of Project Planning, Project Planning Process, Roles and Responsibilities of Project Managers, Leadership Styles for Project Managers, Strategy and Capital allocation, Generation and Screening of project ideas.	12
3.	Selection: Basic Techniques-The Time value of Money, Investment Criteria. Project cash flows, The cost of capital, The Stand-Alone Risk analysis, Portfolio theory and Capital Budgeting, Project Risk Management: Introduction, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management,	12
4	Financing: Financing of Infrastructure and other Projects, its Capital Structure and method of Offering, Venture Capital and Private Equity.	12
5.	PERT and CPM: Introduction, Development of Project Network, Time Estimation, Determination of the Critical Path, use of PERT and CPM. Resources Considerations in Projects: Introduction, Resource Scheduling, Project Cost Estimate and Budgets	12
Course Outcomes		
At the end of the course students would be able to:		
CO1	Recognize concepts of Project Management and its importance.	


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CO2	Exemplify the role of various techniques of Market and Demand analysis and recognize their impact in business decisions.
CO3	Explicate and differentiate between the various techniques of Project Selection, their implementation and understand and foresee the effect of the same.
CO4	Establish the effect of Resource Scheduling in Project Management.
CO5	Inspect the impact of Risk Management in Overall Project Management

Books:

Text Books	<ul style="list-style-type: none"> • Heldman, K. (2017). Project Management Professional. Himalaya Publications, 3, India. • Choudhary, S. (2019). Project Management. McGraw Hills, 9, India. • Chandra, P. (2011). Project, Planning Analysis, Selection, Implementation & Review, Tata McGraw Hill, India. • Larry, R. (2008), Project Management, Prentice Hall India, India. • Cleland, D. I. (1995). Project management: Strategic Design and Implementation. Tata McGraw Hill India LTD, India
Reference Books	<ul style="list-style-type: none"> • Gopalkrishnan, P., Murthy, V. (2014). Textbook of Project Management. McMillars India LTD, India • Singh N. (2016). Project Management and Control. 6, Himalaya Publishing House, India.

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PROJECT

COURSE CODE

CM23PR001

Course Objectives:

- Integrating the knowledge and skills of various courses on the basis of multidisciplinary project.
- Develop the skill of critical thinking and evaluation.
- To develop 21st century success skills such as critical thinking, problem solving, communication, collaboration and creativity/innovation among the students.
- To enhance deep understanding of academic, personal and social development in students.
- Employ the specialized vocabularies and methodologies.

Course Outcome as per Bloom's Taxonomy

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

CO 1

Apply a sound knowledge/skills to select and develop their topic and project respectively.

CO 2

Develop plans and allocate roles with clear lines of responsibility and accountability.

CO 3

Design solutions to complex problems following a systematic approach like problem identification, formulation and solution.

CO 4

Collaborate with professionals and the community at large in written and in oral forms

CO 5

Correlate the knowledge, skills and attitudes of a professional.

General Guidelines:

- PBL will be an integral part of UG/PG Programs at different levels.
 - Each semester offering PBL will provide a separate Course Code, two credits will be allotted to it.
 - Faculty will be assigned as mentor to a group of 30 student's minimum by HoS.
 - Faculty mentor will have 4 hours/week to conduct PBL for assigned students.
 - Student will select a topic of their choice from syllabus of any course offered in respective semester (in-lines with sustainable development goals):
 - Student may work as a team maximum 3 or minimum 2 members for single topic.
 - For MSE, student's performance will be assessed by panel of three experts either from other department/school, or from same department/school based on chosen topic. This will be comprised of a presentation by student followed by viva-voce. It will be evaluated for 30 marks.
 - 20 marks would be allotted for continuous performance assessment by concerned guide/mentor.
- For ESE, student will need to submit a project report in prescribed format, duly signed by concerned guide/mentor and head of the school. The report should be comprised of following components:

1. Introduction
2. Review of literature
3. Methodology

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4. Result and Discussion
 5. Conclusion and Project Outcomes
 6. References
- Student will need to submit three copies for

1. Concerned School
2. Central Library
3. Self

- The integrity of the report should be maintained by student. Any malpractice will not be entertained.

- Writing Ethics to be followed by student, a limit of 10 % plagiarism is permissible.

- Plagiarism report is to be attached along with the report.
- Project could be a case study/ analytical work /field work/ experimental work/ programming or as per the suitability of the program.

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COURSE CODE	PROJECT BASED LEARNING-II	Practical: 30
CM23PR002		(LTP=0-0-4=2)

Course Objectives:

- Integrating the knowledge and skills of various courses on the basis of multidisciplinary projects
- Develop the skill of critical thinking and evaluation.
- To develop 21st century success skills such as critical thinking, problem solving, communication, collaboration and creativity/innovation among the students.
- To enhance deep understanding of academic, personal and social development in students.
- Employ the specialized vocabularies and methodologies.

Course Outcome as per Bloom's Taxonomy

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

CO 1	Apply a sound knowledge/skills to select and develop their topic and project respectively.
CO 2	Develop plans and allocate roles with clear lines of responsibility and accountability.
CO 3	Design solutions to complex problems following a systematic approach like problem identification, formulation and solution.
CO 4	Collaborate with professionals and the community at large in written and in oral forms
CO 5	Correlate the knowledge, skills and attitudes of a professional.

General Guidelines:

- PBL will be an integral part of UG/PG Programs at different levels.
- Each semester offering PBL will provide a separate Course Code, two credits will be allotted to it.
- Faculty will be assigned as mentor to a group of 30 student's minimum by HoS.
- Faculty mentor will have 4 hours/week to conduct PBL for assigned students.
- Student will select a topic of their choice from syllabus of any course offered in respective semester (in-lines with sustainable development goals):
- Student may work as a team maximum 3 or minimum 2 members for single topic.
- For MSE, student's performance will be assessed by panel of three experts either from other department/school, or from same department/school based on chosen topic. This will be comprised of a presentation by student followed by viva-voce. It will be evaluated for 30 marks.
- 20 marks would be allotted for continuous performance assessment by concerned guide/mentor.

For ESE, student will need to submit a project report in prescribed format, duly signed by concerned guide/mentor and head of the school. The report should be comprised of following components:

1. Introduction
2. Review of literature
3. Methodology

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4. Result and Discussion
5. Conclusion and Project Outcomes
6. References

• Student will need to submit three copies for

1. Concerned School
2. Central Library
3. Self

• The integrity of the report should be maintained by student. Any malpractice will not be entertained.

• Writing Ethics to be followed by student, a limit of 10 % plagiarism is permissible. Plagiarism report is to be attached along with the report.

• Project could be a case study/ analytical work /field work/ experimental work/ programming or as per the suitability of the program.

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COURSE CODE	PROJECT BASED LEARNING-III	Practical: 30
CM23PR003		(LTP-0-0-4-2)

Course Objectives:

- Integrating the knowledge and skills of various courses on the basis of multidisciplinary projects
- Develop the skill of critical thinking and evaluation.
- To develop 21st century success skills such as critical thinking, problem solving, communication, collaboration and creativity/innovation among the students.
- To enhance deep understanding of academic, personal and social development in students.
- Employ the specialized vocabularies and methodologies.

Course Outcome as per Bloom's Taxonomy

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

CO 1	Apply a sound knowledge/skills to select and develop their topic and project respectively.
CO 2	Develop plans and allocate roles with clear lines of responsibility and accountability.
CO 3	Design solutions to complex problems following a systematic approach like problem identification, formulation and solution.
CO 4	Collaborate with professionals and the community at large in written and in oral forms
CO 5	Correlate the knowledge, skills and attitudes of a professional.

General Guidelines:

- PBL will be an integral part of UG/PG Programs at different levels.
 - Each semester offering PBL will provide a separate Course Code, two credits will be allotted to it.
 - Faculty will be assigned as mentor to a group of 30 student's minimum by HoS.
 - Faculty mentor will have 4 hours/week to conduct PBL for assigned students.
 - Student will select a topic of their choice from syllabus of any course offered in respective semester (in-lines with sustainable development goals):
 - Student may work as a team maximum 3 or minimum 2 members for single topic.
 - For MSE, student's performance will be assessed by panel of three experts either from other department/school, or from same department/school based on chosen topic. This will be comprised of a presentation by student followed by viva-voce. It will be evaluated for 30 marks.
 - 20 marks would be allotted for continuous performance assessment by concerned guide/mentor.
- For ESE, student will need to submit a project report in prescribed format, duly signed by concerned guide/mentor and head of the school. The report should be comprised of following components:

1. Introduction
2. Review of literature
3. Methodology

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4. Result and Discussion
 5. Conclusion and Project Outcomes
 6. References
- Student will need to submit three copies for
1. Concerned School
 2. Central Library
 3. Self

- The integrity of the report should be maintained by student. Any malpractice will not be entertained.
- Writing Ethics to be followed by student, a limit of 10 % plagiarism is permissible. Plagiarism report is to be attached along with the report.
- Project could be a case study/ analytical work /field work/ experimental work/ programming or as per the suitability of the program.

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COURSE CODE	PROJECT BASED LEARNING-IV	Practical: 30
CM23PR004		(LTP=0-0-4=2)

Course Objectives:

- Integrating the knowledge and skills of various courses on the basis of multidisciplinary projects
- Develop the skill of critical thinking and evaluation.
- To develop 21st century success skills such as critical thinking, problem solving, communication, collaboration and creativity/innovation among the students.
- To enhance deep understanding of academic, personal and social development in students.
- Employ the specialized vocabularies and methodologies.

Course Outcome as per Bloom's Taxonomy

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

CO 1	Apply a sound knowledge/skills to select and develop their topic and project respectively.
CO 2	Develop plans and allocate roles with clear lines of responsibility and accountability.
CO 3	Design solutions to complex problems following a systematic approach like problem identification, formulation and solution.
CO 4	Collaborate with professionals and the community at large in written and in oral forms
CO 5	Correlate the knowledge, skills and attitudes of a professional.

General Guidelines:

- PBL will be an integral part of UG/PG Programs at different levels.
 - Each semester offering PBL will provide a separate Course Code, two credits will be allotted to it.
 - Faculty will be assigned as mentor to a group of 30 student's minimum by HoS.
 - Faculty mentor will have 4 hours/week to conduct PBL for assigned students.
 - Student will select a topic of their choice from syllabus of any course offered in respective semester (in-lines with sustainable development goals):
 - Student may work as a team maximum 3 or minimum 2 members for single topic.
 - For MSE, student's performance will be assessed by panel of three experts either from other department/school, or from same department/school based on chosen topic. This will be comprised of a presentation by student followed by viva-voce. It will be evaluated for 30 marks.
 - 20 marks would be allotted for continuous performance assessment by concerned guide/mentor.
- For ESE, student will need to submit a project report in prescribed format, duly signed by concerned guide/mentor and head of the school. The report should be comprised of following components:

1. Introduction
2. Review of literature
3. Methodology

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4. Result and Discussion
 5. Conclusion and Project Outcomes
 6. References
- Student will need to submit three copies for

1. Concerned School
2. Central Library

3. Self

- The integrity of the report should be maintained by student. Any malpractice will not be entertained.

- Writing Ethics to be followed by student, a limit of 10 % plagiarism is permissible. Plagiarism report is to be attached along with the report.

- Project could be a case study/ analytical work /field work/ experimental work/ programming or as per the suitability of the program.

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COURSE CODE	SUMMER INTERNSHIP / FIELD ACTIVITY	Practical:60
CM23PR005	(LTP = 0 - 0 - 8 = 4)	
Learning Objective:	<ul style="list-style-type: none"> Integrating the knowledge and skills gain through industry exposure/field activities. Develop the skills of critical thinking and evaluation. To make students to learn themselves by choosing the internship as per there area of interest. 	
General Guidelines:	<ul style="list-style-type: none"> STUDENT'S DIARY The main purpose of writing daily diary is to cultivate the habit of documenting and to encourage the students to search for details. It develops the students' thought process and reasoning abilities. The students should record in the daily training diary the day to day account of the observations, impressions, information gathered and suggestions given, if any. It should contain the sketches & drawings related to the observations made by the students. The daily training diary should be signed after every day by the supervisor/ in charge of the section where the student has been working. The diary should also be shown to the Faculty Mentor visiting the industry from time to time and got ratified on the day of his visit. Student's Diary and Internship Report should be submitted by the students along with attendance record and an evaluation sheet duly signed and stamped by the industry to the Institute immediately after the completion of the training. It will be evaluated on the basis of the following criteria: <ul style="list-style-type: none"> • Regularity in maintenance of the diary. • Adequacy & quality of information recorded. • Drawings, sketches and data recorded. • Thought process and recording techniques used. • Organization of the information. INTERNSHIP REPORT After completion of Internship, the student should prepare a comprehensive report to indicate observations and learning in the training period. The student may contact Industrial Supervisor/ Faculty Mentor for assigning special topics and problems and should prepare the final report on the assigned topics. Daily diary will also help to a great extent in writing the industrial report since much of the information has already been in-corporate by the student into the daily diary. The 	

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training report should be signed by the Internship Supervisor, CPDD and Faculty Mentor. The Internship report will be evaluated on the basis of following criteria: i. Originality. ii. Adequacy and purposeful write-up. iii. Organization, format, drawings, sketches, style, language etc. iv. Variety and relevance of learning experience. Practical applications, relationships with basic theory and concepts taught in the course.

- **INTERNAL EVALUATION OF INTERNSHIP**

Evaluation by faculty supervisor on the basis of internship report received by industry.

- **EXTERNAL EVALUATION OF INTERNSHIP**

Evaluation through seminar presentation/viva-voce at the Institute by external examiner.

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COURSE CODE	MINOR PROJECT	Practical:60
	CM23PR006	(LTP = 0 - 0 - 8 = 4)

Course Objectives:

- Minor Project represents the culmination of study towards the degree. Projects offer the opportunity to apply and extend material learned throughout the program. Assessment is by means of a seminar presentation, submission of a report, and a public demonstration of work undertaken.
- In contrast to the majority of courses studied elsewhere in the program, projects are undertaken individually or in small groups. This necessarily introduces the dimension of workload management into the program to enable completion of a large, relatively unstructured "assignment" over the course of the semester.
- The projects undertaken span a diverse range of topics, including theoretical, simulation and experimental studies, and vary from year to year. The emphasis is necessarily on facilitating student learning in technical, project management and presentation spheres.

Guidelines for Submission of Minor Project

All the students are required to submit a project report (As per SOP-06) based on the work done by him/her during the project period.

THE GUIDE

Each of the student/group will be assigned a faculty member as project guide.

PROJECT TIME / MAN-HOURS

- The Final Projects would be of 60 man-hours in the semester carries a total of 04 credits.
- The Project topics should be based on syllabus or as per the requirement of specific industry in sync with the program.
- Every student has to prepare and submit the project work separately.
- Plagiarism would not be accepted under any circumstances.
- Project Report should compulsorily include the software development, soft copy should also be submitted in CD along with Hard Bound Project report.

Project Evaluation Guidelines.

The project is evaluated on the basis of following aspects:

Presentation - 25% of total marks.

Viva - 20% of total marks.

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Thesis/Project report - 30% of total marks.

Software Coding

i) Documentation - 10% of total marks.

ii) Software - 15% of total marks.

Passing criteria is 50% of overall marks allotted to the project

Course Outcomes as per Bloom's Taxonomy

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

Understand an engineering project.

Plan and design engineering solutions to complex problems utilising a systems approach.

Define and identify various migrating strategies that can be used for a given scenario.

Apply and undertake problem identification, formulation and solution.

Apply a sound technical knowledge of their selected project topic.

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COURSE CODE	MAJOR PROJECT	Practical: 120
	CM23PR007	(LTP = 0 - 0 - 16 = 8)

Course Objectives:

- Major Project represents the culmination of study towards the degree. Projects offer the opportunity to apply and extend material learned throughout the program. Assessment is by means of a seminar presentation, submission of a report, and a public demonstration of work undertaken.
- In contrast to the majority of courses studied elsewhere in the program, projects are undertaken individually or in small groups. This necessarily introduces the dimension of workload management into the program to enable completion of a large, relatively unstructured "assignment" over the course of the semester.
- The projects undertaken span a diverse range of topics, including theoretical, simulation and experimental studies, and vary from year to year. The emphasis is necessarily on facilitating student learning in technical, project management and presentation spheres.

Guidelines for Submission of Minor Project

All the students are required to submit a project report (As per SOP-06) based on the work done by him/her during the project period.

THE GUIDE

Each of the student/group will be assigned a faculty member as project guide.

PROJECT TIME / MAN-HOURS

- The Final Projects would be of 120 man-hours in the semester carries a total of 08 credits.
- The Project topics should be based on syllabus or as per the requirement of specific industry in sync with the program.
- Every student has to prepare and submit the project work separately.
- Plagiarism would not be accepted under any circumstances.
- Project Report should compulsorily include the software development, soft copy should also be submitted in CD along with Hard Bound Project report.

Project Evaluation Guidelines.

The project is evaluated on the basis of following aspects:

Presentation - 25% of total marks.

Viva - 20% of total marks.

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Thesis/Project report - 30% of total marks.

Software Coding

i) Documentation - 10% of total marks.

ii) Software - 15% of total marks.

Passing criteria is 50% of overall marks allotted to the project

Course Outcomes as per Bloom's Taxonomy

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

Understand an engineering project.

Plan and design engineering solutions to complex problems utilising a systems approach.

Define and identify various migrating strategies that can be used for a given scenario.

Apply and undertake problem identification, formulation and solution.

Apply a sound technical knowledge of their selected project topic.

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COURSE CODE	MOOCs	Practical:60
CM23MO001		(LTP=0-0-8=4)
Learning Objective:	<ul style="list-style-type: none"> Integrating the knowledge and skills of various courses available in online mode. Develop the skills of critical thinking and evaluation. To make students to learn themselves by choosing the course as per there area of interest. 	
	CONTENTS	HOURS
General Guidelines:	<ul style="list-style-type: none"> This course creates an excellent opportunity for students to acquire the necessary skill set for research, employability through massive open online courses (MOOCs) where the rare expertise of world famous experts from academics and industry are available. The MOOCs course must be taken only from NPTEL/SWAYAM or from any government agency. In this semester 04 credits will have to be acquired with online courses (MOOCs). Students will have to complete 01 MOOC of their choice. Students have to take prior approval of the course from the HOS/HOD before registering the MOOC. 	60

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COURSE CODE	RESEARCH PROJECT / INTERNSHIP	Practical:240
CM23PR008	(LTP=0-0-32=16)	
Learning Objective:	The research project/internship work will help in acquiring the necessary skill sets required to solve an engineering related problem and work in a team environment.	
	CONTENTS	HOURS
General Guidelines:	<ul style="list-style-type: none"> • The research project/internship work should be submitted in the form of thesis (As per SOP-06). • The primary evaluation of the work should be done by the supervisor. • The DRC will examine the overall progress of the thesis work and decide whether or not the thesis is eligible for final submission. • After approval from the DRC, a soft copy of the thesis should be submitted for anti-plagiarism check and the plagiarism report should be submitted to the University and be included in the final thesis. The Thesis will be accepted for submission, if the similarity index is less than 15%. If the similarity index has more than the required percentage, the student is advised to modify accordingly and re-submit the soft copy of the thesis after one month. The maximum number of re-submissions of thesis after plagiarism check is limited to two. • Three copies of the thesis certified by the supervisor shall be submitted to the College/School/Institute, after submission of a 01 research paper related to the thesis work in a UGC care, SCOPUS or SCI journal. A copy of the submitted research paper shall be attached to thesis. • The thesis shall be adjudicated by an external examiner selected by the University. For this, the Principal of the College/School/Institute shall submit a panel of three examiners from among the list of experts in the relevant specialization as submitted by the supervisor concerned and Head of the Department. • If the report of the external examiner is unsatisfactory, the candidate shall revise and resubmit the Thesis. If the report of the examiner is unsatisfactory again, the 	60

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thesis shall be summarily rejected. Subsequent actions for such dissertations may be considered, only on the specific recommendations of the external examiner and /or Dissertation work Review Committee. No further correspondence in this matter will be entertained, if there is no specific recommendation for resubmission.

- If the report of the examiner is satisfactory, the Head of the Department shall coordinate and make arrangements for the conduct of Dissertation Viva-Voce examination. The Dissertation VivaVoce examination shall be conducted by a board consisting of the Supervisor, Head of the Department and the external examiner who adjudicated the Thesis, with an external marks of 250. The candidate has to secure a minimum of 50% of marks in Dissertation Evaluation (Viva-Voce) examination.
- If he fails to fulfill the requirements as specified in previous point he will reappear for the Viva-Voce examination only after three months. In the reappeared examination also, if he fails to fulfill the requirements, he will not be eligible for the award of the degree, unless he is asked to revise and resubmit his dissertation work by the board within a specified time period (within four years from the date of commencement of his first year first semester).
- The Dissertation Viva-Voce External examination marks must be submitted to the University on the day of the examination.

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