

Sanjeev Agrawal Global Educational (SAGE) University, Bhopal

**Schemes and Syllabus
For
Bachelor of Commerce - B.Com.**



School of Commerce

2021-22

Bachelor of Commerce – B.Com.

3 Years Degree Program

Program Educational Objectives

PEO – 1: After the completion of three years' Bachelors in Commerce (B.Com) program, students would gain a thorough understanding of the fundamentals of Commerce.

PEO – 2: The commerce curriculum offers a number of specializations and practical exposure which would equip the student to face the modern-day challenges in commerce and business.

PEO-3: Industry based projects allow students to gain valuable work experience that will empower students through skill building and hands-on-training.

PEO -4: The all-inclusive outlook of the course offers a number of value-based and job oriented courses ensures that students are well equipped with relevant knowledge and experiential learning.

PEO -5: The curriculum helps students in developing a strong base in functional areas like accounting, taxation, banking, insurance and corporate law to acquire further professional education.

Program Objectives

PO 1: Students will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PO 2: Students will be able to recognize features and roles of businessmen, entrepreneurs, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PO 3: Students will learn relevant financial accounting skills, both quantitative and qualitative knowledge, that help in their future careers in business.

PO 4: Students will learn and understand about direct tax laws and will be able to apply the theoretical knowledge in tax issues relating to individuals.

PO 5: Students will learn and understand about indirect tax laws and related issues.

PO 6: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PO 7: Learners will be able to prove proficiency with the ability to engage in professional courses like CA, CS, ICWA and other courses.

PO 8: Learners will demonstrate relevancy of foundational and theoretical knowledge of their academic major through their active participation in various co-curricular activities and gain practical exposure.

PO 9: Learners can also acquire practical skills to work as assistant with tax consultant, auditors and other financial supporting services.

PO 10: Learners will acquire the skills like effective communication, decision making, problem-solving in day to day business affairs.

Bachelor of Commerce - B.Com.
3 Years Degree Program
Curriculum Components

| Components | Credits |
|--|------------|
| Program Core (24 Courses) | 80 |
| Program Electives (Discipline Specific Electives) (06 Courses) | 24 |
| Generic Electives (04 Courses) | 08 |
| Ability & Skill Development (Ability Enhancement Courses) (04 Courses) | 10 |
| Ability & Skill Development (Skill Enhancement Courses) (06 Courses) | 12 |
| Project Based Learning (PBL)/MOOCs (04 courses) | 08 |
| Project (02 Courses) | 10 |
| Yoga & Meditation / International Context (06 Courses)* | - |
| Green Credit (06 Courses)* | - |
| Total | 152 |

* Mandatory Non-Credit Course

Distribution of credits across all components

| SEM No. | Prog. Core | Discipline Specific Electives (DSE) | Generic Electives (GE) | Ability & Skill Development | | Project Based Learning (PBL)/ MOOCs | Project | Total Credit |
|--------------|------------|-------------------------------------|------------------------|-----------------------------|---------------------------|-------------------------------------|-----------|--------------|
| | | | | Ability Enhancement Courses | Skill Enhancement Courses | | | |
| I. | 16 | 4 | - | 2 | 2 | 2 | - | 26 |
| II. | 16 | 4 | - | 3 | 2 | 2 | - | 27 |
| III. | 12 | 4 | 2 | 3 | 2 | 2 | - | 25 |
| IV. | 12 | 4 | 2 | 2 | 2 | 2 | - | 24 |
| V. | 12 | 4 | 2 | - | 2 | - | 4 | 24 |
| VI. | 12 | 4 | 2 | - | 2 | - | 6 | 26 |
| Total | 80 | 24 | 08 | 10 | 12 | 08 | 10 | 152 |

CO-PO Mapping

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | √ | √ | | | | | | | | |
| CO2 | | | √ | | | | | √ | √ | √ |
| CO3 | √ | √ | | | | | | | | √ |
| CO4 | √ | | | | | | | | | √ |
| CO5 | √ | √ | √ | | √ | | | | √ | √ |

Mapping of POS with PEOs

| POs | PEOs | | | | |
|-----|------|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 |
| 1 | √ | | | | √ |
| 2 | | | √ | | |
| 3 | | √ | | | |
| 4 | | | | | √ |
| 5 | √ | | | | |
| 6 | | | | √ | |
| 7 | | | √ | | |
| 8 | √ | | | | |
| 9 | | | √ | | |
| 10 | | √ | | | |

Scheme for B.Com.

| First Year- Semester First | | | | | | | | | | | | | | | | |
|----------------------------|---|------------------------|---|---|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|-----|-----|
| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| UC20B101 | Environment Studies and Disaster Management | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| UC20B102 | Communication Skills | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B101 | Financial Accounting- I | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B102 | B.O. & Management | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B103 | Principles and Practices of Management | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| Refer Table 1 to 5 | DSE – I | - | - | - | 4 | 3 | - | - | - | - | - | - | - | - | - | 100 |
| PB20B101 | Project Based Learning – I | - | - | 4 | 2 | 2 | - | - | - | - | - | - | ^50 | 50 | 100 | 100 |
| IY20B101 | Yoga & Meditation – I* | - | - | 2 | - | - | - | - | - | - | - | - | ^50 | - | 50 | 50 |
| GC20B101 | Green Credit – I* | - | - | 2 | - | - | - | - | - | - | - | - | ^50 | - | 50 | 50 |
| | | Total | | | 22 | | | | | | | | | | | 800 |

* Mandatory Non-Credit Course

L – Lecture, T – Tutorial, P – Practical, ESE – End Semester Exam, MSE – Mid Semester Exam, ASG – Assignment, TA – Teacher’s Assessment, ATTD – Attendance, T – Total, CE – Continuous Evaluation, GT – Grand Total

^To be assessed by the Panel of Experts

| First Year- Semester Second | | | | | | | | | | | | | | | | |
|-----------------------------|------------------------------|------------------------|---|---|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|-----|-----|
| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| UC20B201 | Computer Application – I | 3 | - | - | 3 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| UC20B202 | Entrepreneurship Development | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B201 | Financial Accounting – II | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B202 | Business & Corporate Laws | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B203 | Human Resource Management | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| Refer Table 1 to 5 | DSE – II | - | - | - | 4 | 3 | - | - | - | - | - | - | - | - | - | 100 |
| PB20B201 | Project Based Learning – II | - | - | 4 | 2 | 2 | - | - | - | - | - | - | ^50 | 50 | 100 | 100 |
| IY20B201 | Yoga & Meditation – II* | - | - | 2 | - | - | - | - | - | - | - | - | ^50 | - | 50 | 50 |
| GC20B201 | Green Credit – II* | - | - | 2 | - | - | - | - | - | - | - | - | ^50 | - | 50 | 50 |
| | | Total | | | 23 | | | | | | | | | | | 800 |

* Mandatory Non-Credit Course

L – Lecture, T – Tutorial, P – Practical, ESE – End Semester Exam, MSE – Mid Semester Exam, ASG – Assignment, TA – Teacher’s Assessment, ATTD – Attendance, T – Total, CE – Continuous Evaluation, GT – Grand Total

^To be assessed by the Panel of Experts

| Second Year- Semester Third | | | | | | | | | | | | | | | | |
|-----------------------------|------------------------------|------------------------|---|---|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|-----|-----|
| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| UC20B301 | Computer Application – II | 3 | - | - | 3 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| UC20B302 | Quantitative Aptitude - I | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B301 | Business Maths & Statistics | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B302 | Corporate Accounting | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B303 | Marketing Management | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| Refer Table 1 to 5 | DSE – III | - | - | - | 4 | 3 | - | - | - | - | - | - | - | - | - | 100 |
| Refer Table 6 | Generic Elective – I | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| PB20B301 | Project Based Learning – III | - | - | 4 | 2 | 2 | - | - | - | - | - | - | ^50 | 50 | 100 | 100 |
| IY20B301 | Yoga & Meditation – III* | - | - | 2 | - | - | - | - | - | - | - | - | ^50 | - | 50 | 50 |
| GC20B301 | Green Credit – III* | - | - | 2 | - | - | - | - | - | - | - | - | ^50 | - | 50 | 50 |
| | | Total | | | 25 | | | | | | | | | | | 900 |

* Mandatory Non-Credit Course

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| Second Year- Semester Fourth | | | | | | | | | | | | | | | | |
|------------------------------|-----------------------------|------------------------|---|---|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|-----|-----|
| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| UC20B401 | Design Thinking | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| UC20B402 | Quantitative Aptitude – II | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B401 | Research Methodology | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B402 | Cost Accounting | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B403 | International Business | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| Refer Table 1 to 5 | DSE – IV | | | - | 4 | 3 | - | - | - | - | - | - | - | - | - | 100 |
| Refer Table 7 | Generic Elective – II | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| PB20B401 | Project Based Learning – IV | - | - | 4 | 2 | 2 | - | - | - | - | - | - | ^50 | 50 | 100 | 100 |
| IY20B401 | Yoga & Meditation – IV* | - | - | 2 | - | - | - | - | - | - | - | - | ^50 | - | 50 | 50 |
| GC20B401 | Green Credit – IV* | - | - | 2 | - | - | - | - | - | - | - | - | ^50 | - | 50 | 50 |
| | | Total | | | 24 | | | | | | | | | | | 900 |

* Mandatory Non-Credit Course

L – Lecture, T – Tutorial, P – Practical, ESE – End Semester Exam, MSE – Mid Semester Exam, ASG – Assignment, TA – Teacher’s Assessment, ATTD – Attendance, T – Total, CE – Continuous Evaluation, GT – Grand Total

^To be assessed by the Panel of Experts

| Third Year- Semester Fifth | | | | | | | | | | | | | | | | |
|----------------------------|---|------------------------|---|---|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|-----|-----|
| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| UC20B501 | Introduction to Management and Leadership | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B501 | Direct Tax | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B502 | Auditing | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B503 | Human Values and Ethics | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| Refer Table 1-5 | DSE | - | - | - | 4 | 3 | - | - | - | - | 50 | - | - | - | - | 100 |
| | Generic Elective – III | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| IY20B501 | Yoga & Meditation – V* | - | - | 2 | - | - | - | - | - | - | - | - | 50^ | - | 50 | 50 |
| GC20B501 | Green Credit – V* | - | - | 2 | - | - | - | - | - | - | - | - | 50^ | - | 50 | 50 |
| PB20B501 | Minor Project | - | 2 | 6 | 4 | - | - | - | - | - | - | - | 100^ | 100 | 200 | 200 |
| | | Total | | | 24 | | | | | | | | | | | 900 |

* Mandatory Non-Credit Course

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^To be Assessed by Panel of Experts

| Third Year- Semester Sixth | | | | | | | | | | | | | | | | |
|----------------------------|--------------------------------|------------------------|---|----|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|-----|------|
| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| UC20B601 | Social and Professional Ethics | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B601 | Goods and Services Tax | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B602 | Management Accounting | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B603 | Public Policy | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| Refer Table 1-5 | DSE | - | - | - | 4 | 3 | - | - | - | - | - | - | - | - | - | 100 |
| | Generic Elective – IV | 2 | - | - | 2 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| IY20B601 | Yoga & Meditation – VI* | - | - | 2 | - | - | - | - | - | - | - | - | 50^ | - | 50 | 50 |
| GC20B601 | Green Credit – VI* | - | - | 2 | - | - | - | | | | - | - | 50^ | - | 50 | 50 |
| PB20B601 | Major Project | - | 2 | 10 | 6 | - | - | | | | - | - | 150^ | 150 | 300 | 300 |
| | | Total | | | 26 | | | | | | | | | | | 1000 |

* Mandatory Non-Credit Course

** Includes practical component also – Details given in particular DSE

L – Lecture, T – Tutorial, P – Practical, ESE – End Semester Exam, MSE – Mid Semester Exam, ASG – Assignment, TA – Teacher’s Assessment, ATTD – Attendance, T – Total, CE – Continuous Evaluation, GT – Grand Total

^To be Assessed by Panel of Experts

List of Program Discipline Specific Electives (DSE)

| Table 1: Track 1 - Computers | | | | | | | | | | | | | | | | |
|-------------------------------------|-------------------------------|-------------------------------|----------|----------|----------------|----------------------------|---------------------------|------------|-----------|-------------|------------|----------|------------------------------|------------|----------|-----------|
| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| CM20B104 | Fundamentals of IT | 3 | - | 2 | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | 20 | 30 | 50 | 150 |
| CM20B204 | Programming using C++ | 3 | - | 2 | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | 20 | 30 | 50 | 150 |
| CM20B304 | Tally | 3 | - | 2 | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | 20 | 30 | 50 | 150 |
| CM20B404 | Web Technology | 3 | - | 2 | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | 20 | 30 | 50 | 150 |
| CM20B504 | System Analysis and Designing | 3 | - | 2 | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | 20 | 30 | 50 | 150 |
| CM20B604 | Python | 3 | - | 2 | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | 20 | 30 | 50 | 150 |

Table 2: Track 2 - International Business and Finance

| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
|-------------|---|------------------------|---|---|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|---|-----|
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| CM20B105 | Accounting for Managers | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B205 | Financial Management | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B305 | International Business Environment | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B405 | International Finance | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B505 | International Finance Reporting Standards | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B605 | Derivatives and Alternative Investment | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |

Table 3: Track 3 Financial Analysis

| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration (Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
|-------------|---|------------------------|---|---|---------|----------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|---|-----|
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| CM20B106 | Fundamental of Finance | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B206 | Financial Planning And Performance Management | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B306 | Indian Financial Services | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B406 | Derivatives and Alternative Investment | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B506 | Principles of International Finance | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B606 | Federal Taxation | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |

Table 4: Track 4 Business Economics

| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
|-------------|-------------------------------|------------------------|---|---|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|---|-----|
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| CM20B107 | Micro Economics I | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B207 | Micro Economics II | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B307 | Macro Economics I | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B407 | Macro Economics II | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B507 | Econometrics and Quantitative | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM20B607 | International Economics | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |

Table 5: Track 5 Financial Market

| Course Code | Course Title | Contact Hours per Week | | | Credits | ESE Duration(Hours) | Weightage (Theory) | | | | | | Weightage (Practical) | | | GT |
|-------------|--|------------------------|---|---|---------|---------------------|--------------------|-----|----|------|-----|-----|-----------------------|-----|---|-----|
| | | L | T | P | | | MSE | ASG | TA | ATTD | ESE | T | CE | ESE | T | |
| CM21B108 | Fundamentals Of Mutual Funds | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM21B208 | Equity Derivatives | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM21B308 | Commodities Derivatives | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM21B408 | Portfolio Management Services | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM21B508 | Securities Operational and Risk Management | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |
| CM21B608 | Merchant Banking | 3 | 2 | - | 4 | 3 | 30 | 05 | 05 | 10 | 50 | 100 | - | - | - | 100 |

| Project Based Learning | |
|-------------------------------|---|
| Learning Objectives: | <ul style="list-style-type: none"> • 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 Outcomes: | <p>On successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> • Apply³ a sound knowledge/skills to select and develop their topic and project respectively. • Develop⁶ plans and allocate roles with clear lines of responsibility and accountability. • Design⁶ solutions to complex problems following a systematic approach like problem identification, formulation and solution. • Collaborate⁶ with professionals and the community at large in written and oral forms. • Correlate⁴ the knowledge, skills and attitudes of a professional. |
| General Guidelines: | <ul style="list-style-type: none"> • 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 students 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: <ol style="list-style-type: none"> 1. Introduction 2. Review of literature 3. Methodology 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. |

Generic Electives

Students of all Undergraduate programs are required to study 1 generic elective in each of the semesters from 3rd to 6th. They may choose any one of the following courses (excluding the courses offered by the parent departments, if not stated otherwise).

List of Generic Electives

Generic Electives for III Semester

Table 6

| SN | Code | Nomenclature of the Course | Offering School |
|-----|----------|--|------------------------------|
| 1. | GE20B301 | Introductory Biology | School of Sciences |
| 2. | GE20B302 | Basic Analytical Chemistry | School of Sciences |
| 3. | GE20B303 | Basic Instrumentation Skills | School of Sciences |
| 4. | GE20B304 | Elementary Number Theory | School of Sciences |
| 5. | GE20B305 | Production Technology for Vegetable and Spices | School of Agriculture |
| 6. | GE20B306 | General Studies – I | Arts and Humanities |
| 7. | GE20B307 | Basics of Acting | School of Performing Arts |
| 8. | GE20B308 | C++ Programming | School of Advances Computing |
| 9. | GE20B309 | Photography | School of Design |
| 10. | GE20B310 | Introduction to Retail Chain System | School of Commerce |

Generic Electives for IV Semester

Table 7

| SN | Code | Nomenclature of the course | Offering School |
|-----|----------|---|------------------------------|
| 1. | GE20B401 | Genetics and Society | School of Sciences |
| 2. | GE20B402 | Green Chemistry and Green Methods in Chemistry | School of Sciences |
| 3. | GE20B403 | Electrical circuit network Skills | School of Sciences |
| 4. | GE20B404 | Introduction to statistical methods and probability | School of Sciences |
| 5. | GE20B405 | Farming System & Sustainable Agriculture | School of Agriculture |
| 6. | GE20B406 | General Studies – II | Arts and Humanities |
| 7. | GE20B407 | Script Writing | School of Performing Arts |
| 8. | GE20B408 | R Programming | School of Advances Computing |
| 9. | GE20B409 | Typography | School of Design |
| 10. | GE20B410 | Building Leadership & Fellowship Skills | School of Commerce |

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|-----------------|-------------------------------|--|
| Code | Financial Accounting I | Total lecture:60 Practical:00 |
| CM20B101 | 3-2-0-4 | |

Course Objectives:

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 balancesheet.
- Students will learn how accounting functions as an information development and communication system that supports economic decision making and provides value to entities and society. As a prerequisite, the students should have the basic knowledge of Accountancy.

| UNIT | Contents | Hours |
|-------------|--|--------------|
| 1. | 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. | 09 |
| 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). | 09 |
| 3. | Classification of accounts - Rules of debit and Credit – Journal – Ledger – Preparation of Trial Balance. Bank Reconciliation Statement. | 18 |

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| 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. | 12 |
| 5. | Final Accounts: Preparation of Financial Statements - Trading Account -Profit & Loss Account – Preparation of Balance Sheet. Final Accounting with adjustments. | 12 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students should be able to: | | |
| C01 | To compare the different Branches of the Accounting | |
| C02 | Have deep understanding about the Accounting standard to understand the IFRS and IAS. | |
| C03 | Describing the process of making Trial Balance and Bank Reconciliation Statement. | |
| C04 | To understand and to gain deep knowledge about the Depreciation and its methods. | |
| C05 | To Know how to make Final Account | |
| Text Books: | <ul style="list-style-type: none"> • Monga J.R. (2020): Financial Accounting: Concepts and Applications, New Delhi : Mayoor Paper Backs, 34th Edition. • 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: | <ul style="list-style-type: none"> • Jain S.P., Narang K.L. (2020): Financial Accounting, New Delhi : Kalyani Pulishers. • Horngren C. T. (2017): Introduction to Financial Accounting, Pearson Education, 11th Edition • 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 | Business Organization and Management | Total Lectures: 60 Practical: 0 |
| CM20B102 | | 3- 2- 0 4 |
| Course Objective: The course aims to provide the basic knowledge to the students about the organization and management of a business enterprise. | | |
| Units | Contents | Hours |
| 1 | Business Organization: Concept, Definition, Characteristics, Objectives, Significance, Components and Functions of Business, Social responsibility, and business ethics. Promotion of Business: Meaning, Functions, Stages of Promotions, Emerging opportunities in business; Franchising, Outsourcing, and E-commerce, Business Unit: Establishing a new business unit, Plant location, Plant Layout & Size of business unit. | 12 |
| 2 | Business Enterprises: Forms of Business Organization: Sole Proprietorship, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Forms of Organization. Multi National Corporations. | 12 |
| 3 | Management: Nature and Scope: Concept of Management, Principles of Management, Levels of Management, Theories of Management. | 12 |
| 4 | Functions of Management: Planning: Nature, Scope, Objective and Significance of Planning, Elements and Steps of Planning, Decision Making, Organising: Principles, Span of Control, Formal and Informal organizations, Authority, Delegation and Decentralization, Staffing. | 12 |
| 5 | Functions of Management: Directing-Leadership styles and theories, Motivation Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, Communication Process, Channels and Barriers, Effective Communication; Controlling: Concept of Control and its Process; Coordinating: Concept, Importance, Principles and Techniques of Coordination. | 12 |

| Course Outcome(s) as per Blooms Taxonomy | |
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| At the end of the course the students should be able to: | |
| CO1 | Define the business as a system and its components. |
| CO2 | To demonstrate and analyze factors determining the establishment of a business unit. |
| CO3 | Apply the concept of social responsibility. |
| CO4 | Utilize the concept, theories and functions of management. |
| CO5 | Interpret various theories of motivation. |
| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Chhabra T.N. (2020): Business Organisation and Management, New Delhi: Sun India Publications, 2nd Edition • Koontz H., Weihrich H.(2020): Essentials of Management, McGraw Hill Education, 11th Edition. • Basu C. R. (2017): Business Organization and Management, Uttar Pradesh: McGraw Hill Education. • Kaul V.K. (2012): Business Organization and Management, New Delhi: Pearson Education, 1st Edition • Gupta C.B. (2011): Modern Business Organisation, New Delhi : Mayur Paperbacks |
| Reference Books: | <ul style="list-style-type: none"> • Singh, B.P. and Singh, A.K. Essentials of Management, ExcelBooks • Buskirk, R.H., et al. Concepts of Business: An Introduction to Business System, Dryden Press, New York. • Gene, B. and Thakur, M. Management Today: Principles and Practice; Tata McGraw Hill, New Delhi. |

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|---|---|------------------------------------|
| Code | Principles & Practices of Management | Total Lectures: 60 Practical: 0 |
| CM20B103 | 3-2-0-4 | |
| Course Objective: The course aims to help the students gain understanding of the functions and responsibilities of managers, to provide them tools and techniques to be used in the performance of the managerial job, to enable them to analyze and understand the environment of the organization and to help the students understand the importance of management principles. | | |
| Units | Contents | Hours |
| 1 | Concept of Management: Introduction of Management- Concept, Definition and Nature of Management, Functions, Roles and Responsibilities of Managers, Skills of Managers. Managing people in new era - Challenges of Management. Early Contribution in Management: Scientific Management- Contribution of Tylor, Fayol's Principles of Management, Gilbreth. | 12 |
| 2 | Planning: Nature and Purpose of Planning, the Planning Process, Principles of Planning, Types of Plan, Advantages and Limitations of Planning. Types of Objectives, importance of Objectives, setting Objectives, management by Objectives (MBO), benefits and Weaknesses of MBO. | 12 |
| 3 | Organizing and Staffing: Nature and Purpose of Organizing, Bases of Departmentalization, Span of Management, Determinants of Span of Management, Line and Staff Relationship, Line-Staff Conflict, Bases of Delegation, Kinds of Delegation and Decentralization, Methods of Decentralization. Empowerment- Meaning. Staffing- Concept, Need. | 12 |
| 4 | Leading and Controlling: Leading vs managing, Dimensions of leadership, Leadership behavior & Style; Controlling-Steps in Control Process-Need-Types of Control Method, Control as a feedback system, Techniques of Controlling-Benefits. | 12 |
| 5 | Recent Trends in Management: Social Responsibility of Management, Management of Change, Management of Crisis, Total Quality Management, International Management, Benchmarking, Six Sigma, Cross Cultural Issues in Management. | 12 |

| Course Outcome(s) as per Blooms Taxonomy | |
|---|---|
| At the end of the course the students should be able to: | |
| CO1 | Define and understand the concepts and nature of management. |
| CO2 | To demonstrate the roles, skills and functions of management. |
| CO3 | Analyze effective application of principles of management to identify and solve organizational problems and to reach optimal managerial decisions. |
| CO4 | Utilize the concept, theories and functions of management. |
| CO5 | Understand and interpret the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities. |
| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Prasad L. M. (2019): Principles and Practice of Management, New Delhi :Sultan Chand & Sons, 20th Edition • Pillai R.S.N., Kala S. (2013): Principles and Practice of Management New Delhi :Sultan Chand & Sons. • Richard L. D. (2009): Principles of Management, India : Cengage Learning. • Gene B., Thakur M. (2008): Management Today: Principles and Practice, New Delhi: Tata McGraw Hill, 11th Edition. |
| Reference Books: | <ul style="list-style-type: none"> • Singh B.P., Singh, A.K. (2002): Essentials of Management, Excel Books • Buskirk R.H., et al. Concepts of Business: An Introduction to Business System, Dryden Press, New York. • Gene B., Thakur M. Management Today: Principles and Practice; Tata McGraw Hill, New Delhi |

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|--|---|------------------------------------|
| Code | Fundamentals of Information Technology | Total Lectures: 45 Practical:15 |
| CM20B104 | 3- 2- 0- 4 | |
| <p>Course Objective:</p> <p>The subject aim to provide the students with:</p> <ul style="list-style-type: none">• Understand various component of computer and their usage.• Understand software categories and how to use this software.• Acquire knowledge of Microsoft office suit and have hands on it.• Understand the usage of internet, its pros and cons.• Acquire knowledge of different types of virus and how to keep your computer safe.• Getting familiar with the DOS command.• Getting familiar with modern technologies like Artificial Intelligence, CloudComputing, Internet of Things, Data science and about Big Data. | | |
| UNIT | Content | Hours |
| 1 | Introduction to Computers: Basics of computer , Characteristics of computers, Limitations of computers, System Components, Input devices, Output devices, Computer Memory, Central Processing Unit, Mother Board. Computer Generations & Classifications: Evolution of computers, Classification of Computers, Types of Microcomputers Distributed Computer. | 9 |
| 2 | Computer Memory: Memory System, Memory Cells, Memory Arrays, Random Access Memory (RAM) Read Only Memory (ROM), Physical Devices Used to construct Memories, Bus, Bus Interface, Industry standard architecture (ISA), Micro Channel Architecture (MCA), VESA (Video Electronics Standards Association, Peripheral component Interconnect, Accelerated graphics Port, FSB, USB, Dual Independent Bus, | 10 |

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| | Troubleshooting. Storage Devices: Hard Disk- Construction, IDE drive standard and features, Troubleshooting, DVD, Blue- Ray disc, Flash Memory, Input Output Devices: Wired and Wireless connectivity, Wired and Wireless Devices, Input Devices, Touch Screen, Visual Display Terminal, Troubleshooting | |
| 3 | Introduction to Computer Software: Computer Software, Overview of different operating systems, Overview of different application software, Overview of proprietary software, Overview of open source technology. Software Development, Design and Testing: Requirement Analysis, Design Process, Models for System Development, Software Testing Life Cycle, Software Testing, Software Paradigms, Programming Methods, Software Applications. Operating System Concepts: Operating System Concepts, Functions of Operating System, Development of Operating System, Operating system virtual memory, Operating System Components, Operating System Services, Operating System Security. | 9 |
| 4 | Introduction, Types of websites, Components of web site, Websites vs. Portals, Domain rank, Architecture of Website, Website Designing Basics ,Domain, Hosting , Difference between dynamic & static website , Target Segmentation | 8 |
| 5 | Internet and Its Working: History of Internet , Web browsers, Web servers, Hypertext Transfer Protocol , Internet Protocols Addressing, Internet Connection Types, How Internet Works. Internet and Its Uses: Internet Security, Uses of Internet, Virus, Antivirus, Cloud System, Cloud Technologies, Cloud Architecture, Cloud Infrastructure, Cloud Deployment Models, | 9 |

| Course Outcome(s) as per Blooms taxonomy | |
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| At the end of the course the student will be able to learn | |
| C01 | Explain the need of hardware and software required for a computation task. |
| C02 | Explain the working of important application software and their use to perform any engineering activity. |
| C03 | Demonstrate the use of operating system commands and shell script |
| C04 | State typical provisions of cyber law that govern the proper usage of internet and computing resources. |
| C05 | Learned the emerging trends and applications of Computers Science and Engineering, impact of Computer in Science and Engineering |
| Text Books: | <ul style="list-style-type: none"> • Nagpal D.P. (2010): Computer Fundamental. New Delhi: S Chand Publication • Goel A. (2010): Computer Fundamental, New Delhi: Pearson Education. • Balagurusamy E. (2009): Fundamental of computers, Uttar Pradesh: McGrawHill |
| Reference Books: | <ul style="list-style-type: none"> • Dubey S.K. (2012): Basic Computer Engineering by, JBC Publisher and distributors • Sinha P.K. Computer Fundamental, BPB Publication |

| Practical | |
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| 1 | Study and practice of Internal & External DOS commands. |
| 2 | Study and Practice of MS windows –Folder related operations, My-Computer, window explorer, Control Panel, |
| 3 | Creation and editing of Text files using MS-word. |
| 4 | Creation and operating of spreadsheet using MS-Excel. |
| 5 | Creation and editing power-point slides using MS-power point. |
| 6 | Study of the features of firewall in providing network security and to set Firewall Security in windows. |
| 7 | Study of different types of Network cables and practically implement the cross-wired cable and straight through cable using clamping tool. |
| 8 | Connect the computers in Local Area Network. |
| 9 | Case Study of Google App Engine. |
| 10 | Case Study of Different internetworking devices. |

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| Code | Accounting For Managers | Total Lectures: 60 Practical: 0 |
| CM20B105 | 3-2-0-4 | |
| Course Objective: The basic purpose of this course is to develop an insight of postulates, Principle and techniques of accounting and utilization of financial and accounting Information for planning decision making and control. | | |
| Units | Contents | Hours |
| 1 | Nature of Accounting Information: Scope and Nature of Accounting, Accounting concepts, Principles & Standards, Accounting Cycle, Preparation of Final Accounts, Trading Account, Profit and Loss Account; Balance Sheet (with adjustments). | 15 |
| 2 | Analysis of financial statements – Comparative Statement; Common Size Statements; Financial ratio analysis. | 12 |
| 3 | Cost Accounting - Meaning - Distinction between Financial Accounting and Cost Accounting - Cost Terminology: Cost, Cost Centre, Cost Unit - Elements of Cost - Cost Sheet - Problems. Standard costing and Variance analysis. | 10 |
| 4 | Marginal Costing - Definition - distinction between marginal costing and absorption costing - Breakeven point Analysis - Contribution, p/v Ratio, margin of safety - Decision making under marginal costing system-key factor analysis, make or buy decisions, export decision, sales mix decision-Problems. | 12 |
| 5 | Budgetary control – Budget manual – classification and preparation of various budgets – Functional budgets – Fixed and Flexible budgets – Cash budget – Zero Based Budgeting (ZBB) | 11 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students should be able to: | | |
| CO1 | Define the concept of financial Accounting. | |
| CO2 | To demonstrate and Analyze financial statement. | |
| CO3 | Apply the concept of ascertainment and controlling of the cost. | |
| CO4 | Utilize the process of Budgeting and Budgetary control | |
| CO5 | Interpret the concept of Decision Making. | |

| Books: | |
|------------------------|---|
| Text Books: | <ul style="list-style-type: none"> • Dr. Rustagi R.P. (2021): Fundamentals of Mangement Accounting, New Delhi: Taxmann Publications Pvt.Ltd, 2nd Edition. • Maheshwari S.N. (2018): Accounting for Management, New Delhi: Vikas Publishing House, 4th Edition. • Pandey I.M. (2018): Management Accounting, New Delhi: Vikas Publishing House • Sahoo B.P., Varshny J.C. (2015): Accounting for Managers. Wisdom Publication. • Pillai R.S.N., Bagavathi. (2010): Management Accounting, New Delhi S.Chand Publishing, Revised Edition |
| Reference Book: | <ul style="list-style-type: none"> • Jan Williams, "Financial and Managerial Accounting" – The basis for business decisions, Tata McGraw Hill Publishers • Horngren, Surdem, Stratton, Burgstahler, Schatzberg, "Introduction to Management Accounting", PHI Learning • SinghviBodhanwala, "Management Accounting" -Text and cases, PHI Learning • Monga, J.R., Financial Accounting: Concepts and Applications“, Mayur Paperbacks, New Delhi |

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| Code | Fundamentals of Finance | Total Lectures: 60 Practical: 0 |
| CM20B106 | 3-2-0-4 | |
| Course Objective: Finance is the base of business and commerce. There is more to the financial arena than accounting. Understanding of various key concepts is a necessity for a commerce graduate. This paper discusses the basics of finance and also introduces finance to those with a non-finance background. It discusses about financial instruments, markets, services and organizations etc. | | |
| Unit | Contents | Hours |
| 1. | Introduction - Nature, scope and Objectives of Finance. Financial Activity, Financial Transaction and Financial System. Money - Definition, Monetary systems, exchange rates. Credit- Meaning, importance and role in the economy, role in circulation of money. Interest Rate - Concept and determination of interest rates, real and nominal interest rates. Sources of Finance: Long term sources of finance, Shortterm sources of finance. | 12 |
| 2. | Financial Markets: Role and Importance of Financial Markets, Types of Financial Markets- Money Markets, Capital Markets. Stock Markets- Primary and Secondary markets, functions, importance. Money Market- meaning, importance, types of money market instruments. Linkages between Economy and Financial Markets, Players in Financial Markets, Regulator of Financial Markets (RBI and SEBI) | 12 |
| 3. | Financial instruments: Meaning, types, their characteristics of financial instruments. Types of Asset classes for financial instruments- Debt based and Equity based, Short term and Long term. | 10 |
| 4. | Financial Services I Lease Financing: Concept of leasing, Difference between hire purchase and leasing, Advantages and Disadvantages of Leasing. Banking & Financial Institutions: Commercial and Development Banks: Meaning , their roles (Traditional and New /Changing roles), Challenges Ahead, Current Scenarios in Indian Banking Space, Concept of Universal Banking, Non- Performing Assets in the Banking Sector. Housing Finance: Meaning and rise of housing finance in India, Fixing the amount of loan, EMI, floating vs. fixed rate | 14 |

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| 5. | Financial Services- II- | 12 |
| | Insurance. Introduction, types, reinsurance, banc assurance, riders, life and non-life insurance, new types of insurance. | |
| | Mutual Funds Introduction, Classification of Mutual Fund Schemes, different types of funds. | |
| | Credit Rating: Introduction, Meaning, and Methodology of rating. CIBIL & Various Credit Rating Agencies in India. | |
| Course Outcomes | | |
| At the end of the course the student should be able to: | | |
| CO1 | Understand the basics of finance and its importance in day-to-day life. | |
| CO2 | Demonstrate the use of different financial instruments, markets and services. | |
| CO3 | Analyze the working of banks, NBFCs and different financial services. | |
| CO4 | Illustrate the impact of changes in financial domains. | |
| CO5 | Interpret the importance and role of financial system in formulating policies. | |
| Books: | | |
| Text Books | <ul style="list-style-type: none">Chandra P. (2020): Financial Management-Theory and Practice, Uttar Pradesh: Tata McGraw Hill, 7th EditionKhan M. Y., Jain P. K. (2007): Financial Management Text and Problems, New Delhi : Tata McGraw Hill, 5th Edition.Rustagi R.P. Financial Management (2006) : Theory Concepts and Problems Edition Galgotia Publishing Co. 3rd Edition | |
| Reference Books | <ul style="list-style-type: none">Shahani R. (2014): Financial Markets in India : A Research Initiative , New Delhi : Anamica Pub Co.Kothari R. (2010): Financial Services in India: Concept and Application Sage Publishing, CA. | |

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| Code | Microeconomics I | Total Lecture: 60 Practical: 0 |
| CM20B107 | 3-2-0-4 | |
| Course Objectives <ul style="list-style-type: none">• Introduce tools and methods of economic analysis that will serve as the basis for other courses in economics such as Macroeconomics, Economic Analysis, Managerial Economics, and Economic Resources.• Provide non-specialists economics student with a good introduction to the fundamental principles of microeconomics.• Familiarize students to use the concepts to which they are introduced to facilitate analysis of the functioning of the micro economy. | | |
| Unit | Content | Hours |
| 1 | BASIC CONCEPTS Scarcity and Choice; Production possibility frontier, Positive and normative economics; constructing a model, scientific method; concepts of opportunity cost, rate of growth, and of total, average and marginal functions. Demand and Supply; Market demand, elasticity, shifts and movements, Applications of Demand, Supply and elasticity. Revenue and Expenditure, elasticity and marginal revenue; income elasticity of demand; consumer surplus | 12 |
| 2 | CONSUMER CHOICE Cardinal Theory, derivation of demand in case of one or more goods; Ordinal theory: Budget sets and Preferences under different situations. Indifference curves: the rate and elasticity of substitution. Consumer equilibrium effects of change in prices and income; Engels curve. Derivation of demand curve. Income and substitution effects: Hicks and Slutsky. Applications of indifference curves to other economic problems Revealed preference theory: WARP, SARP and the derivation of demand curve. | 12 |

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| 3 | PRODUCTION FUNCTIONS Single variable - average and marginal product, variable proportions, stages of production. Two variables - isoquants, returns to scale and to a factor; factor prices; cost minimization and output maximization; Elasticity of substitution. Expansion path and the cost function | 12 |
| 4 | COST Concept of economic cost; Short run and long run cost curves; increasing and decreasing cost industries; envelope curve; L-shaped cost curves; economies of scale. Prices as parameters: Firm equilibrium and profit; short and long-run supply function; taxes and subsidies. | 12 |
| 5 | FORMS OF MARKET Perfect competition: Equilibrium of the market. Long run industry supply: producer and consumer surplus. Applications: effects of taxes and subsidies. Monopoly: Equilibrium; supply; multipiant firm; monopoly power; deadweight loss; price discrimination; bundling; two-part tariffs. Monopolistic Competition: Product differentiation; equilibrium of the firm in the industry-with entry of new firms and with price competition. Comparison with pure competition. | 12 |
| Course Outcome(s) | | |
| At the end of the course the students should be able to: | | |
| CO1 | Define economics theories and concepts in context to business organizations | |
| CO2 | Demonstrate laws of demand and supply. | |
| CO3 | Utilize the knowledge to diagnose and solve organizational problems and develop optimal managerial decisions. | |
| CO4 | Illustrate the economic theories in context to business organizations. | |
| CO5 | Interpret the market situation on the basis of economic knowledge gained for business organization. | |

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| Text Books | <ul style="list-style-type: none"> • Mehta P.K., Singh M. (2017): Introductory Micro Economics, New Delhi: Taxman, 2nd Edition • Dhingra I.C., Garg V.K. (2015): Principles of Micro Economics, Sultan Chand and Sons. • Dr. Robert E. H., Dr. Lieberman M. (2012): Microeconomics- Principles and applications, 6th Edition |
| Reference Books | <ul style="list-style-type: none"> • Arthur O'Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes) • Varian Hal R. Intermediate Microeconomics 6th Edition • Mankiw Gregory N. Principles of Economics 6th Edition |

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| Code | Fundamentals of Mutual Funds | Total lecture:60 |
| CM21B108 | 3-2-0-4 | |
| Course Objective: <ul style="list-style-type: none">The basic purpose of this course is to develop an insight of mutual funds, structure, regulatory bodies, risks and returns of mutual funds.Student will also learn about the management of mutual funds. | | |
| Unit | Contents | Hou rs |
| 1. | <p>Introduction to Mutual Fund-Understand the parameters of the Indian Economy Describe about Investors and their Financial Goals, Understand Savings and Investment, Discuss Different Asset Classes, Understand the classification of Investment Risks, Explain Risk Measure and Management Strategies, Understand Behavioral Biases in Investment Decision Making, Understand Risk Profiling, Explain the Asset Allocation, Comparison between the two approaches – Do-it-yourself and Taking Professional Help.</p> <p>Concept & Role of a Mutual Fund-Explain the concept of mutual fund, Understand the classifications of mutual funds, Describe the Growth of the mutual fund industry in India.</p> | 09 |
| 2. | <p>Structure of Mutual Funds in India-Describe the structure of mutual funds in India, Understand the key constituents of Mutual Funds, Understand the organisation structure of Asset Management Company, Understand the role and support functions of service providers of mutual funds, Explain the Role and Function of AMFI.</p> <p>Regulatory and Legal Framework-Describe role of regulators in India, Discuss role of Securities and Exchange Board of India, Know the Due Diligence process followed by AMCs for distributors of mutual funds, Explain Investor Grievance and Redressal standards (Explain about SCORES), Understand AMFI Code of conduct for Intermediaries.</p> | 09 |
| 3. | <p>Scheme Related Information-Understanding the Mandatory Documents and their purpose, objective and significance, Explain the Non-Mandatory Disclosures.</p> <p>Fund Distribution and Channel Management Practices-Explain the role and importance of mutual fund distributors, Understand the classification of mutual fund distributors, Explain the modes of distribution, Understand the Pre-requisites to become Distributor of the Mutual Fund, Explain Revenue for a mutual fund distributor, Know the Commission Disclosure mandated by SEBI, Explain the Due Diligence Process by AMCs for Distributors of Mutual Funds, Discuss Nomination facilities to Agents / Distributors and Payment of Commission to Nominee, Explain about change of distributor.</p> | 14 |

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| 4. | <p>Net Asset Value, Total Expense Ratio and Pricing of Units-Discuss the Fair Valuation Principles, Compute net assets of a mutual fund scheme and NAV, Explain about Dividends & Distributable Reserves, Know about the Concept of Entry and Exit Load and its impact on NAV, Know about the Key Accounting and Reporting Requirements applicable to mutual funds, Know about the NAV, Total expense ratio and pricing of units for the Segregated Portfolio.</p> <p>Taxation-Understand Applicability of various taxes in respect of mutual funds, Understand about Capital gains, Capital gains (Long term & Short term) tax and Indexation. Understand about the Dividend Income and Dividend Income tax, Understand the difference between dividend distribution tax and capital gains tax, Understand the basics of Setting off Gains and Losses under Income Tax Act., Understand about Securities Transaction Tax, Understand about Tax benefit under Section 80C of the Income Tax Act for investment pertaining to mutual funds, Understand about Tax Deducted at Source (TDS) in mutual funds, Understand Applicability of GST in mutual funds.</p> <p>Investor Services-Describe the NFO Process, Explain about the New Fund Offer Price /On-going price for subscription, Discuss Different types of investment plans and options, Explain how the mutual fund units are allotted to the investor, Describe the content and periodicity of Statement of Accounts for investments, Describe different types of Mutual Fund Investors, Explain how to fill in the application form for mutual funds, Describe the financial transactions with mutual funds (Purchase, Redemption and Switches), Explain Cut-off time and Time Stamping, Describe the KYC requirement for mutual fund investors, Explain the different types of systematic transactions, Explain operational aspects of systematic transactions, Explain Non – Financial Transactions in Mutual Funds, Discuss change in Status of Special Investor Categories, Explain Investor Transactions – turnaround times.</p> | 14 |
| 5. | <p>Risk, Return and Performance of funds-Understand the General and Specific Risk Factors, Explain the Factors that affect mutual fund performance, Describe Drivers of Returns and Risk in mutual fund Scheme, Understand the Measures of Returns, Know about the SEBI norms regarding representation of returns by mutual funds in India, Explain risks in fund investing with a focus on investors, Understand the Measures of Risk, Explain certain provisions with respect to Credit risk.</p> <p>Mutual Fund Scheme Performance-Explain the concept of Benchmarks, Compare Price Return Index and Total Return Index, Identify the Basis of choosing an appropriate performance benchmark, Describe the use of market benchmarks to evaluate Equity Fund Performance, Describe the use of market benchmarks to evaluate Debt Fund Performance, Describe the use of market benchmarks to evaluate Other Schemes, Explain Quantitative Measures of Fund Manager Performance, Define Tracking Error, Understand the different Sources for disclosure of scheme performance (Scheme documents, AMFI and AMC website and Fund Fact Sheet).</p> <p>Mutual Fund Scheme Selection</p> | 14 |

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| | Explain Scheme Selection based on Investor needs, preferences and risk-profile, Explain Risk Levels in mutual fund schemes, Explain Scheme Selection based on investment strategy of mutual funds, Explain Selection of Mutual Fund scheme offered by different AMCs or within the scheme category, Know about selecting options in mutual fund schemes, Know about Do's and Don'ts while selecting mutual fund schemes. | |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students should be able to: | | |
| C01 | Possess knowledge about the management of mutual funds | |
| C02 | Understanding of the complexities of mutual fund functions, both internally and externally | |
| C03 | Provide participants with the knowledge of risks and rewards of investing in mutual funds | |
| C04 | Equip participants to pass the AMFI Certification Test | |
| C05 | Understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets. | |
| Text Books: | <ul style="list-style-type: none"> • Bodie., Kane., Marcus. (2016): Essentials of Investments, 10th edition. • Sankaran S. (2018): Indian Mutual Funds Handbook: A Guide for Industry Professionals and Intelligent Investors, Vision Books, 5th Edition • Hubbard R.G. (2019): The Mutual Fund Industry, Columbia Business School Publishing | |
| Reference books: | <ul style="list-style-type: none"> • Malkiel B.G. Random Walk Down Wall Street. Wall Street Journal or financial section of major newspapers such as the New Readings, & Materials York Times, and watch financial programs. | |

SEMESTER II

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| Code | Financial Accounting II | Total Lectures: 60 Practical: 0 |
| CM20B201 | 3-2-0-4 | |
| Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. The students would have a brief idea about the framework of certain allied aspects of accounting treatment. Students would also be able to prepare a statement of partner's equity, Accounts for the admission, retirement and withdrawal of partners and partnership liquidation. Demonstrate an understanding of various bases that could be used to allocate profits or losses amongst partners. | | |
| Units | Contents | Hours |
| 1 | Hire purchase systems - Introduction – Meaning – Hire Purchase Act 1972 – Important Definitions – Hire Purchase Agreement- Hire Purchase Price – Cash Price, Hire Purchase Charges, Net Hire Purchase Price –Installment purchase method-Introduction – Meaning – Difference between Hire Purchase and Installment Purchase system – Treatment of Interest Suspense Account - Journal entries and Ledger account in the books of both parties. | 10 |
| 2 | Royalty accounts –Introduction – Meaning – Technical Terms Royalty – Landlord – Tenant –Minimum Rent –Shortworkings – Recoupment of Short working under Fixed Period Floating Period –Royalty Accounts. | 10 |
| 3 | Branch accounts: Introduction – Inland Branches – Types – Dependent – Preparation of Branch. Accounts in Head Office Books – Treatment of Cost Price – Invoice Price Memorandum Trading and Profit and Loss Account in Head Office books Departmental accounts: Introduction – Allocation of expenses – Calculation of Departmental Purchases – Inter Departmental transfers at cost price – selling price – preparation of Balance Sheet. | 10 |
| 4 | Partnership I -Meaning, Partnership Deed, Types of Partners,Capital Accounts. Realisation A/c. | 15 |
| 5 | Partnership II- Admission of Partner, Retirement and Death of a Partner, Dissolution of a Partnership Firm. | 15 |
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| Course Outcome(s) as per Blooms Taxonomy | |
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| Upon successful completion of the course a student will be able to | |
| CO1 | Define the concept Hire purchase, Departmental Accounting, Branch and Partnership Accounting. |
| CO2 | To demonstrate Hire purchase, Departmental Accounting, Branch and Partnership Accounting. |
| CO3 | To apply Hire purchase, Departmental Accounting, Branch and Partnership Accounting.. |
| CO4 | To Utilize Hire purchase, Departmental Accounting, Branch and Partnership Accounting. |
| CO5 | Interpret the concept Hire purchase, Departmental Accounting, Branch and Partnership Accounting. |
| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Maheshwari S.N., Maheshwari S. K. (2018): Financial Accounting, New Delhi :Vikas Publishing House, 6th Edition • Tulsian P.C. (2016): Financial Accounting, New Delhi :Tata McGraw Hill, 2nd Edition. • Gupta N. (2016): Financial Accounting and Auditing, Ane Books (P) Ltd, New Delhi. • Lal J., Srivastava S. (2015): Financial Accounting Text & Problems, New Delhi : Himalaya Publishing House. • Jain S.P., Narang K.L. (2014): Financial Accounting, New Delhi : Kalyani Pulishers, 12th Edition. |
| Reference Books: | <ul style="list-style-type: none"> • Elliott B., Elliott J. Financial Reporting and Analysis. Prentice Hall International. • Horngren, Charles T. Introduction to Financial Accounting, Pearson Education. |

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|---|---|------------------------------------|
| Code | Business and Corporate Laws | Total Lectures: 60 Practical: 0 |
| CM20B202 | 3-2-0-4 | |
| Course Objective: The objective is to made students aware of various legally binding obligations while entering business deals as well as to know about the legal requirements of formation and management of companies. This course aims at providing the knowledge of various laws relating to engaging in business deals legally, negotiable instruments, special contracts and laws relating to protect consumers. This course also outlines the provisions of Companies Act relating to the procedure of formation of companies and managing its affairs. | | |
| Unit | Contents | Hours |
| 1. | Law of Contract – Nature of contract – Classification – Offer and acceptance – Capacity of parties of contract – Free consent – Consideration – Legality of Object – Agreement Declared void. | 12 |
| 2. | Negotiable instruments Act 1881, Bills of Exchange, Promissory notes, Cheque, crossing of cheque, types of crossing, dishonor of negotiable instrument. Performance of contract – Discharge of Contract – Remedies for breach ofcontract. | 12 |
| 3. | An overview of Special Contracts – Indemnity – Guarantee – Bailment – Pledge – Agency. Consumer protection Act 1986, main provisions, consumer dispute redresses agencies and their jurisdiction. | 12 |
| 4. | Companies Act 2013, types of Companies, Liability of members-privileges of private Companies, Conversions. Formation of Company – Memorandum of Association - Articles of Association – Prospectus – Commencement of business. | 14 |
| 5. | Share Capital – Kinds of shares – Transfer and Transmission of shares – Company meetings – Kinds – Quorum – Voting – Resolutions – Minutes | 10 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| Upon successful completion of the course a student will be able to | | |
| CO1 | Understand the provisions of law of contract in India. | |
| CO2 | Know about the negotiable instruments. | |
| CO3 | Be aware about his rights as a consumer as well as his obligations towardsconsumers as a trader or service provider. | |
| CO4 | Understand various provisions relating to the formation and management of companies. | |
| CO5 | Understanding of companies and share capital | |

| Books: | |
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| Text Books | <ul style="list-style-type: none"> • Singh A., (2021): The Principles of Mercantile Law, Lucknow :Eastern Book Company, 11th Edition. • Kuchhal M. C. (2018): Business Laws, New Delhi: Vikas Publishing House, 7th Edition • Maheshwari S.K., Maheshwari S.N. (2015): Business Law, New Delhi: National Publishing House, 2nd Edition. • Tulsian P.C. (2014): Business Law, New Delhi: Tata McGraw Hill, 3rd Edition |
| Reference Books | <ul style="list-style-type: none"> • Chadha P. R. (2019): Business Law, New Delhi :Galgotia Publishing Company • Sharma J.P., Kanojia S.(2018): Business Laws, New Delhi :Ane Books Pvt. Ltd,1st Edition. |

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|---|--|------------------------------------|
| Code | Human Resource Management | Total Lectures: 60 Practical: 0 |
| CM20B203 | 3-2-0-4 | |
| Course Objective: The objective is to impart knowledge and skill of analysis on operational processes of business between two or more nations. | | |
| Units | Contents | Hours |
| 1 | Introduction: Concepts and Perspectives of Human Resource Management; Human Resource Management in a changing Environment; Corporate Objective and Human Resource Planning | 11 |
| 2 | Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; Placement, Induction | 12 |
| 3 | Training and Placement: Induction and Socialization; Manpower Training and Development | 12 |
| 4 | Performance appraisal system: nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions. | 13 |
| 5 | Compensation: Concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. | 12 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| Upon successful completion of the course a student will be able to | | |
| CO1 | Define and understand various elements of Human Resource Management. | |
| CO2 | Demonstrate and analyse the changing dimensions of HRM and appreciate the role of HR managers in evolving business environment. | |
| CO3 | Apply the conceptual understanding of various recruitment and selection procedures while assuming the role of HR manager. | |
| CO4 | Utilize the conceptual knowledge of training and development while designing training modules for different levels of human resources. | |
| CO5 | Interpret various compensation strategies for employees’ motivation. | |

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| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Rao V. S. P. (2020): Human Resource Management-Text and Cases, Excel Books, 2nd Edition • Aswathappa K. (2017): Human Resource and Personnel Management (Text and Cases), New Delhi: Tata McGraw Hill, 8th Edition |
| Reference Books: | <ul style="list-style-type: none"> • D'Cenzo., David A., Robbin S. P. (2015): Personnel Human Resource Management, Prentice Hall of India. 11th Edition. • Flippo E. B. (2006): Personnel Management, Tata McGraw Hill. 6th Edition. |

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| Code | Programming C++ | Total Lectures:45 Practical: 15 |
| CM20B204 | 3- 2-0 4 | |
| Course Objectives <ul style="list-style-type: none">• Understand object oriented programming and advanced C++ concepts.• Be able to explain the difference between object oriented programming and procedural programming.• Be able to program using more advanced C++ features such as composition of objects, operator overloads, dynamic memory allocation, inheritance and polymorphism, file I/O, exception handling, etc.• Be able to build C++ classes using appropriate encapsulation and design principles.• Improve your problem solving skills• Be able to apply object oriented or non-object oriented techniques to solve bigger computing problems. | | |
| Unit | Contents | Hours |
| 1 | Principles of Object-Oriented Programming: Object-Oriented Programming (OOP) Paradigm, Basic Concepts of OOP, Benefits of OOP, Characteristics of OOPS, Object Oriented Languages, Applications of OOP. Introduction to C++, Difference between C & C++, Tokens, Data types, Operators, Structure of C++ Program, C++ statements, Expressions and Control Structures. Functions in C++: Argument passing in function, Inline Functions, Default Arguments, Const. Arguments, Friend function | 9 |
| 2 | Classes and Objects: Defining Member Functions, Making an outside Function Inline, Nested Member Functions, Private Member Functions, Arrays within a Class, Memory Allocation for Objects, Static Data Members, Static Member Functions, Arrays of Objects, Objects as Function Arguments, Friend Functions. | 10 |

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| | Constructors & Destructors: Constructors, Parameterized Constructors, Constructors with Default Arguments, Dynamic Initialization of Objects, Copy Constructor, Dynamic Constructors, Destructors. | |
| 3 | Inheritance, Packages and Interfaces Basics of Inheritance, using super, Type of Inheritance, Virtual Base Classes, Abstract Classes, Member Classes, Nesting of Classes. Polymorphism: Pointers, Pointers to Objects, this Pointer, Pointers to Derived Classes, Virtual Functions, Pure Virtual Functions, Function Overloading, Operator Overloading. Packages, Access protection, Importing packages, Interfaces: Define, implement and extend. Default interface methods, Use static method in interface. | 9 |
| 4 | Multithreading, Exception handling & Applets Introduction to multithreading: Introduction, Creating thread and extending thread class. Concept of Exception handling: Introduction, Types of errors, Exception handling syntax, Multiple catch statements. | 8 |
| 5 | Managing Console I/O Operations: C++ Streams, C++ Stream Classes, Unformatted I/O Operations, Formatted Console I/O Operations, Managing Output with Manipulators. Files: Classes for File Stream Operations, Opening and Closing a File, Detecting end-of-file, File Modes, File Pointers and their Manipulations, Sequential Input and Output Operations, Updating a File: Random Access, Error Handling during File Operations, Command-line Arguments. | 9 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students will be able to learn: | | |
| C01 | Explain the need of hardware and software required for a computation task. | |
| C02 | Explain the working of important application software and their use to perform any engineering activity. | |
| C03 | Demonstrate the use of operating system commands and shell script. | |
| C04 | State typical provisions of cyber law that govern the proper usage of internet and computing resources. | |
| C05 | Acquire knowledge of Microsoft office suit and have hands on it. | |

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| Text Books: | <ul style="list-style-type: none"> • Balgurusawmy E. (2017): Object Oriented Programming with C++, New Delhi: Tata McGraw Hill, 7th Edition • Deitel P., Deitel H.(2010): C++: How to Program.Prentice Hall, 9th Edition • Sahay S.(2006): Object Oriented Programming in C++ Oxford University Press. • Lafore R. (2005): Object Oriented Programming in C++ .Techmedia Publication. • Horstmann C.(2005): OOPS C++ Big C++ Wiley Publication.Publication. • R Rajaram (2002): Object Oriented Programming in C++ New Age International Publishers, 2nd Edition |
| Reference Books: | <ul style="list-style-type: none"> • Bjarne S. (2014): Programming - Principles and Practice using C++,Addison Wesley 2nd Edition • Schildt H. C++: The Complete reference, MGH,4th Edition. • P. C. Sethi, P. K. Behera, “Programming in C++”- Kalyani Publisher, Ludhiana |

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|---|--|--|
| Code | Financial Management | Total Lectures: 60 Practical: 0 |
| CM20B205 | 3-2-0-4 | |
| 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 | Unit1: Introduction Nature, Scope and objectives of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities. | 09 |
| 2 | Unit 2: 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. | 15 |
| 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 | Dividend Decision Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice. | 12 |
| 5 | 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 | 12 |

| Course Outcome(s) as per Blooms Taxonomy | |
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| At the end of the course the students will be able to learn: | |
| 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 • Brigham., Houston. (2018): Fundamentals of Financial Management, Cengage Learning • Khan M.Y., Jain P.K. (2018): Basic Financial Management, McGraw Hill Education, 8th Edition |
| Reference Books: | <ul style="list-style-type: none"> • Pandey I.M.(2015): Financial Management. Vikas Publications. B.Com.: CBCS Scheme 32 • Horne J.C.V., Dhamija S. (2002): Financial Management and Policy, Pearson Education, 12th Edition |

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|---|--|------------------------------------|
| Code | Financial Planning & Performance Management | Total Lectures: 60 Practical: 0 |
| CM20B206 | 3-2-0-4 | |
| Course Objective: The subject aims to familiarize students with financial planning and the various methods of financial performance management. The course would enable them to learn budgeting, cost concepts and control methods. | | |
| Units | Contents | Hours |
| 1 | Financial Planning- Introduction, importance, objectives, steps, financial goals. Essential information conveyed by financial statements- Balance Sheet, Income statement, cash flow statement etc. Financial ratios and indications. Financial Model- meaning, importance, steps of building a financial model. Strategic planning and analysis, Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process. | 14 |
| 2 | Budgeting Concepts and Methodologies Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques (Regression analysis, Learning curve analysis, Expected value) - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting Top-level Planning and Analysis: Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income statement - Financial statement projections - Cash flow projections | 14 |

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| 3 | Cost Concepts: Basic Cost accounting & measurement concepts, cost accumulation systems- job order costing, process costing activitybased costing, overhead cost allocation. Business process performance – just in time, ERP Value chain analysis. | 10 |
| 4 | Control and Performance Analysis- Revenue, costs, profits etc. Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Cost and Variance Measures- Use of standard cost systems - Analysis of variation from standard cost expectations. Key Performance indicators, Balanced Score card, Responsibility accounting. | 12 |
| 5 | Performance Measures- Corporate Governance. Profitability Analysis- Product, Business unit, Customer. Internal Audits- meaning and types, responsibility and authority for internal audits. Accounting information system- Adequacy and control, Business Continuity planning. | 10 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students will be able to learn: | | |
| CO1 | Understand financial planning and the measures which are available for personal as well as corporate financial planning. | |
| CO2 | Demonstrate the efficiency of various tools of financial planning for better decision making. | |
| CO3 | Apply the various performance management tools. | |
| CO4 | Utilize different analytical tools to ascertain profitability and also different presentation ways. | |
| CO5 | Interpret profitability of business decisions and take the aid of these learning for future decision making. | |

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| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Alexander J. (2018): Financial Planning & Analysis and Performance Management, John Wiley & Sons, Inc., Hoboken, New Jersey • Wiley CMA excel Learning System. (2016): Part 1: Financial Reporting, Planning, Performance & Control |
| Reference Books: | <ul style="list-style-type: none"> • Wheelen, Thomas L., et. al. (2014): Strategic Management and Business Policy: Globalization Innovation and Sustainability, Prentice Hall, Upper Saddle River, NJ, 14th Edition • Blocher E. J., Stout D. E., Juras P.E., Cokins G. (2013): Cost Management: A Strategic Emphasis, McGraw Hill, New York, NY 7th Edition, • Horngren C. T., Datar S., Rajan M. (2012): Cost Accounting: A Managerial Emphasis, Prentice-Hall, Upper Saddle River, NJ, 16th Edition |

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| Code | Microeconomics - II | Total Lecture:60 Practical: 0 |
| CM20B207 | 3-2-0-4 | |
| Course Objectives <ul style="list-style-type: none">Introduce tools and methods of economic analysis that will help the students in doing advanced economics analysis such as Macroeconomics, Economic Analysis, Managerial Economics, and Economic Resources.Provide economics student with a good understanding of microeconomics concepts.Familiarize students to use the concepts to which they are introduced to facilitate analysis of the functioning of the micro economy. | | |
| Unit | Content | Hours |
| 1 | OLIGOPOLY AND GAME THEORY Cournot model and reaction curves; Stackelberg’s model, Bertrand model; quantity leadership; price leadership; Non collusive stable equilibrium; simultaneous quantity setting; collusion; cartels; Concepts of Game Theory: Dominant strategies and Nash Equilibrium; Mixed strategies; Prisoner's Dilemma. Specification of oligopoly models in game theoretic terms. Repeated Games and Entry Deterrence. | 12 |
| 2 | FACTOR MARKETS Factor pricing in the case of single and many variable factors; demand for labor in a product market with perfect competition and monopoly. Monopsony, bilateral monopoly and role of labourunions.Economic rent and quasi rent. | 12 |
| 3 | GENERAL EQUILIBRIUM Edgeworth box: 2 good, 2 factor, 2 consumer analysis and Pareto optimality conditions; market trade; Walras Law; Relative prices; Equilibrium and efficiency; Grand Utility possibility | 12 |

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| | frontier. Implication of first and second welfare theorem. | |
| 4 | WELFARE Social welfare function: welfare maximization; Fair allocation; Envy and equity. Arrow's Impossibility Theorem | 12 |
| 5 | MARKET FAILURE Externalities: Environment and its impact on market, Common property resources and public goods, Asymmetric Information and Signaling, Joint production and consumption. | 12 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students will be able to learn: | | |
| CO1 | Define economics theories and concepts in context to business organizations | |
| CO2 | Demonstrate factors of market and market behaviour. | |
| CO3 | Utilize the knowledge to diagnose and solve organizational problems and develop optimal managerial decisions. | |
| CO4 | Illustrate general equilibrium theories in context to business organizations. | |
| CO5 | Interpret the market situation on the basis of economic knowledge gained for business organization. | |
| BOOKS | | |
| Text Books | <ul style="list-style-type: none">• Dhingra I.C., Garg V.K. (2015): Principles of micro economics, New Delhi: Sultan Chand and Sons.• Dr. Hall R.E., Dr. Lieberman M. (2012): Microeconomics- Principles and applications: USA: Cengage Learning, 6th Edition | |
| Reference Books | <ul style="list-style-type: none">• Sullivan A., Sheffrin S.M. (2016): Microeconomics- Principles, Applications and Tools (for Application Purposes)• Varian Hal R. (2010): Intermediate Microeconomics, 8th Edition• Pindyck R. S., Rubinfeld Daniel L. (2014): Microeconomics, 6th Edition [PHI] | |

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| Code | Equity Derivatives | Total Lectures: 60 Practical: 0 |
| CM21B208 | 3-2-0-4 | |
| Course Objective: This course aims at providing an in-depth understanding of financial derivatives in terms of concepts, structure, instruments and trading strategies for profit and risk management. | | |
| Units | Contents | Hours |
| 1 | Basics of Derivatives Basics of derivatives, Evolution of derivatives market, Indian derivatives Market, Market participants, Types of derivatives market, Significance of derivatives, Various risk faced by the participants in derivatives. | 11 |
| 2 | Understanding Index Introduction to Index, Significance and economic purpose, Types of Indices, Attributes of an Index and concept of impact cost, Index management, . Major Indices in India, . Applications of Index | 11 |
| 3 | Introduction to Forward Introduction to Forwards, Payoff Charts for Futures contract, Futures pricing, Cash and carry / Non-arbitrage model for futures pricing, -Expectancy model of futures pricing, Concept of convergence of cash and futures prices, Basic differences in Commodity, Equity, Uses of futures, Role of different players in futures market, Use of futures contract as an effective instrument for managing, Strategies for hedging, speculation and arbitrage in futures market. | 14 |
| 4 | Introduction to Options Basics of options, Payoff Charts for Options, . Basics of options pricing and option Greeks, Fundamentals of options pricing, Overview of Binomial and, Basics of Option Greeks, Uses of Options | 11 |
| 5 | Option Trading Strategies Option spreads and their payoff charts, Straddle: market view and payoff charts, Strangle: market view and payoff charts, Covered Call: market view and Protective Put: market view and payoff charts, Collar: market view and payoff charts, Butterfly spread: market view and payoff charts. | 13 |

| Course Outcome(s) as per Blooms Taxonomy | |
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| At the end of the course the students will be able to learn: | |
| CO1 | Gain Comprehensive understanding on Derivatives and its use in the Financial market |
| CO2 | Learn about various derivatives tools which will provide additional analytic information for better decision making |
| CO3 | Get an understanding of the various strategies in options trading and approaches available for options trading. |
| CO4 | Know about the objectives and risks associated with the different options trading strategies |
| CO5 | Identifying the basic types of derivatives: forwards, futures , swaps and options. |
| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Hull J. (2018): Options, Futures and other Derivatives, United Kingdom: Pearson Education • Gupta S.L. (2005): Financial Derivatives, New Delhi: Prentice Hall. • Patwari D. C. (2000): Options and Futures- An Indian Perspective, New Delhi: Jaico Publishing House. • Pandian P. (2012): Security Analysis and Portfolio Management, New Delhi: Vikas Publishing House. |
| Reference Books: | <ul style="list-style-type: none"> • Chandra P. (2008): Security Analysis and Portfolio Management, Tata cGraw Hill. • Aggarwal S. (2000): A Guide to Indian Capital Markets, Bharat Publishing. • NCFM Derivatives (Dealers) Module • NCFM Currency Derivatives Modules |

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| Code | E-Commerce | Total Lectures: 60 Practical: 0 |
| CM21B209 | 3-2-0-4 | |
| Course Objective: To enable the students to become competent to understand the mechanism for excelling in ecommerce based employments and self-employment opportunities | | |
| Units | Contents | Hours |
| 1 | Introduction Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business. | 11 |
| 2 | Planning Online-Business Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place. E – commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system. | 13 |
| 3 | Technology for Online Business Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference. | 12 |
| 4 | Operations of E Commerce Online payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management | 11 |

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| | options for e - payment systems. | |
| 5 | <p>Security and Legal Aspects</p> <p>Security and Legal Aspects of E-Commerce Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.</p> | 13 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students will be able to learn: | | |
| CO1 | Analyze the impact of E-commerce on business models and strategy. | |
| CO2 | Describe the major types of E-commerce. | |
| CO3 | Explain the process that should be followed in building an E-commerce presence. | |
| CO4 | Identify the key security threats in the E-commerce environment. | |
| CO5 | Describe how procurement and supply chains relate to B2B E-commerce. | |
| Books: | | |
| Text Books: | <ul style="list-style-type: none"> • Porwal S., Er. Goyal M., Dr. Srivastava S. (2016): E-Commerce , SBPD Publications, 1st Edition • Arora S. (2017): E- Commerce, Taxman Publications, 1st Edition • Deka M.,Borthakur M. (2020): E-Commerce, Mahaveer Publications, 1st Edition | |
| Reference Books: | <ul style="list-style-type: none"> • Chan H., Lee R., Dillon T., Chang E. (2001): E-Commerce fundamentals and applications, John Wiley. | |

Semester - III

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| Code | Business Mathematics and Statistics | Total Lectures: 60 Practical: 0 |
| CM20B301 | 3-2-0-4 | |
| Course Objective: To make students understand the fundamental concepts of mathematics and statistics and its application in business decision making. | | |
| Units | Contents | Hours |
| 1 | Arithmetic: Ratios and Proportions, Simple and Compound interest including application of Annuity, Commission, Brokerage, Percentage, Profit and Loss, Bill Discounting and Average Due Date | 11 |
| 2 | Algebra: Determinants and Matrices, Linear Simultaneous Equations, Logarithms. Calculus: Differentiation, Partial Differentiation, Partial derivatives of first and second order. | 13 |
| 3 | Business Statistics: Statistics-Meaning, Definition, Nature, Scope, Objectives, Significance and Limitations. Statistical Investigation, Method of Data collection, Types of Data, Methods of Sampling, Statistical Representation of Data- Classification and Tabulation of data, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart Measures of Central Tendency and Dispersion: Central Tendency- Meaning, Definition, Characteristics, Significance and Limitations, Methods of calculating Mean, Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation. | 12 |
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| 4 | Correlation and Regression: Meaning, Definition, Characteristics, Degrees of Correlation, Methods of Correlation-Scatter diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation. Regression-Meaning, Definition, Characteristics and Uses, Difference between Correlation and Regression, Regression lines, Regression equations, Regression coefficients. Application of Correlation and Regression. | 11 |
| 5 | Index Numbers and Time Series Analysis :Meaning, Definition, Characteristics and Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers –Cost of Living , Price and Quantity Index Numbers, Chain index number, Fisher's Ideal Index Number, Test of Adequacy of Index Numbers. Time Series Analysis-Definition, Components of Time Series , Models of Time Series Analysis, Measurement of Secular Trend, Method of Semi Averages , Moving Average Method, Method of Least Squares | 13 |
| Course Outcomes: | | |
| CO1 | Understand the basic concepts of basic mathematics and statistics | |
| CO2 | Demonstrate to explain the relevance and use of statistical tools for analysis | |
| CO3 | Analyze and Apply the basic concepts as an effective quantitative tool | |
| CO4 | Utilize the mathematical concepts while business decision making | |
| CO5 | Interpret various methods of analysis before doing quantitative analysis | |
| Books: | | |
| Text Books: | <ul style="list-style-type: none">• Manna, A.K. (2018), Business Mathematics and Statistics, McGraw Hill Education, Delhi, First Edition.• Ghosh, S. and Sinha, S. (2018), Business Mathematics and Statistics, Oxford University Press, New Delhi, First Edition.• Shukla, S.M. (2018) Business Mathematics, Sahitya Bhawan Publications, Agra, First Edition. | |

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| Reference Books: | <ul style="list-style-type: none"> • S.P. Gupta , Statistical Methods, S. Chand Publication • Elhance and Elhance, Fundamentals of Statistics, KitabMahalDaryaganaj |
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|---|---|------------------------------------|
| Code | Corporate Accounting | Total Lectures: 60 Practical: 0 |
| CM20B302 | 3-2-0-4 | |
| Course Objective: <ul style="list-style-type: none">• The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies.• This subject describes the pattern of final accounts of the company.• It provides the knowledge of issue of shares and issue of debentures etc.• It also provides the methods of valuation of goodwill and shares.• This subject also differentiate profit and loss prior period to incorporation and post incorporation. | | |
| 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-SEBI Guidelines-Concepts of book building, demat shares and Employee Share option Scheme (ESOS), Redemption of preference shares and buy back of shares. Issues and redemption of debentures. | 11 |
| 2 | Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits. Valuation of Goodwill and Valuation of Shares | 13 |
| 3 | Amalgamation, Absorption and Reconstruction of Companies. | 12 |
| 4 | Liquidation of Companies | 11 |
| 5 | Accounts of Holding Companies. Preparation of consolidated balance sheet with one subsidiary company. | 13 |
| Course Outcomes: | | |
| CO1 | Learn about the journal entries of issue of shares and issue of debentures. | |
| CO2 | To know about the meaning of companies and working style of companies and final accounts of the companies. | |
| CO3 | Learn about the valuation method of shares and goodwill and measurement of performance of companies. | |

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| CO4 | Work with profit prior to incorporation and post incorporation profits in companies accounts. |
| CO5 | Learn about the concept of sources of redemption of debentures and redemption of preference shares. |
| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Gupta R.L. and M. Radhaswamy, (2018) '<i>Advanced Accountancy</i>, Vol-II', Sultan Chand and Sons, New Delhi, 17th Revised Edition. • Jain, S.P. and K.L. Narang, (2019) '<i>Corporate Accounting</i>', Kalyani Publishers, New Delhi, 12th Revised Edition. • Shukla, M.C., T.S. Grewal, and S.C. Gupta, (2019) '<i>Advanced Accounts</i>', Vol-II, S. Chand & Co., New Delhi. |
| Reference Books: | <ul style="list-style-type: none"> • 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. • K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008. • Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007 • Horngren, Charles T. Introduction to Financial Accounting, Pearson Education. |

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| Code | Marketing Management | Total Lectures: 60 Practical: 0 |
| CM20B303 | 3-2-0-4 | |
| Course Objective: To impart knowledge and develop understanding of marketing management and its techniques and theories. | | |
| Units | Contents | Hours |
| 1 | Introduction to Marketing Management: Introduction –Meaning of Market and Marketing, Nature, Importance & Scope of Marketing, Core Concepts of Marketing, Marketing Environment, Marketing Mix, Difference between Sales & Marketing. Marketing Research – Meaning, process, Scope and Significance. Concept and Components of Marketing Information System (MkIS). | 11 |
| 2 | Consumer Behavior and Marketing Research: Introduction, Nature & Importance of Consumer Behaviour; Consumer Buying Decision Process; factors influencing Consumer Buying Behaviour; Organisational Buying Behaviour; Steps in Business Buying Process. Segmentation, Targeting & Positioning: Concept of Market, Bases for Market Segmentation, Targeting, Positioning. | 13 |
| 3 | Marketing Mix elements I: Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies | 12 |
| 4 | Marketing Mix elements II: Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, | 11 |

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| | Physical Distribution Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; | |
| 5 | Introduction to Recent Trends in Marketing: Introduction, Ethical Aspects & Practices in Marketing, e-Retailing, Experiential Marketing, Green Marketing, Affiliate Marketing, Social Media and Digital Marketing, direct marketing, services marketing, Rural marketing; Consumerism | 13 |
| Course Outcomes: | | |
| CO1 | Understand core concepts of marketing and recent trends in marketing. | |
| CO2 | Implement Segmentation, Targeting & Positioning concepts for Product / Service. | |
| CO3 | Analyze the role of consumer behavior in making marketing decisions. | |
| CO4 | Apply Marketing Mix Elements in Products / Service Marketing. | |
| CO5 | Develop Marketing Plan for Product. | |
| Books: | | |
| Text Books: | <ul style="list-style-type: none">• Sherlakar S.A., Krishnamoorthy R., (2018), Marketing Management Concepts and Cases, Himalaya Publishing House, 14th Edition.• Gary Armstrong, Philip Kotler, (2013) Principles of Marketing, Pearson College Division, 17th Global Edition.• NeeruKapoor, (2014) Marketing Management, PHI Learning Pvt. Ltd.,First Edition.• Arun Kumar, N Meenakshi, (2016) Marketing Management, 3E, Vikas Publication House, Third Edition. | |
| Reference Books: | <ul style="list-style-type: none">• William Cohen, Drucker on Marketing, McGraw Hill Professional, 2012.• RajanSaxena, Marketing Management, 4E, Tata McGraw-Hill Education, 2009. | |

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| | <ul style="list-style-type: none">• Philip Kotler, Suzan Burton, Marketing Management, Pearson Education Australia, 2008. |
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| Code | Tally | Total Lectures: 60 Practical: 0 |
| CM20B304 | 3-2-0-4 | |

Course Objective:

- Tally is accounting software that is very much useful in making calculations in small and mid-level businesses.
- It usually stands for Transactions Allowed in a Linear Line Yards. You can do all the Banking, Auditing and Accounting Works using this software.
- Tally's accounting features permit you to record business transactions instantly and easily
- Record transactions necessary for your business by creating and maintaining vouchers, masters and generating reports.
- It helps you manage all the major accounting operations in your business.

| Units | Contents | Hours |
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| 1 | Business: Meaning and forms of Business, Inventory. | 11 |
| 2 | Meaning of Financial Accounting, Book Keeping. | 13 |
| 3 | Financial Accounting Statements and Reports, Practical Questions. | 12 |
| 4 | Accounting Software: Company Creation, Account Information, Accounting Vouchers. | 11 |
| 5 | Tally Short keys, Setting up Inventory Information, Inventory Vouchers, Display Information. | 13 |

Course Outcomes:

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| CO1 | Accounting – It is the most important feature of Tally ERP. the very first thing that comes to anyone's mind after listening about Tally is Accounting. |
| CO2 | Billing – Billing is a significant part of any business. As and when you pass an accounting entry synchronously a bill is generated which you can use for raising or sending an invoice. Most people believe that Billing is a part of Accounting which is not true when it comes to business. Billing Option present in Tally eliminates the task of entering separate accounting. |
| CO3 | Payroll – This feature can be used when you have a good number of employees. To maintain Payroll in Tally, functions such as employee groups, employee categories, pay heads, attendance, and course employees are used. |
| CO4 | Banking – In this era of digitalization, no business can survive without Banking. With the help of Tally ERP, TDS GST both direct and indirect tax can be calculated automatically and its returns will be also be filed online. |

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| CO5 | Taxation – For any business to survive it shouldn't operate in isolation. The Business should work in cooperation with State as well as Central Government by paying appropriate Taxes. Calculation of Taxes based on the income, sale, and dispatch is quite hectic. Tally makes it easy for you to prepare any bill or invoice as it can give VAT, Income Tax, Excise, Customs, Service tax, etc. |
| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Sanjay Satpathy, (2017) Tally.ERP9 Book Advanced Usage: A Practical Hands-on Self Study Book on TallyERP 9 Accounting Software. |
| Reference Books: | <ul style="list-style-type: none"> • Education Tally, Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4) |

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| Code | Indian Financial Services | Total Lectures: 60 Practical: 0 |
| CM20B306 | 3-2-0-4 | |
| Course Objective: To introduce students to concepts of Indian Financial Services and the relevance of financial services in economic activity. | | |
| Units | Contents | Hours |
| 1 | Meaning, concept, nature and scope of financial services. Regulatory Framework of financial services, Growth of Financial Services in India, Financial Services sector – problems and reforms. Types of Financial Services- fee based and fund based. | 11 |
| 2 | Mutual Funds: Meaning, Nature and organization of a mutual fund, types of schemes, valuation of units, advantages of investing in a mutual fund; Problems, prospects, regulatory framework of Mutual Funds Merchant Banking: Meaning-Types, Responsibilities of Merchant Bankers, Role of Merchant Bankers in Issue Management, Regulation of Merchant Banking in India. | 13 |
| 3 | Hire Purchase Finance , Housing Finance & Insurance: Hire Purchase Finance - meaning, concepts of hire purchase finance; Housing Finance – need, nature of housing finance, fixed and floating rate home loans; Insurance - Introduction, types- (a) life- basic concepts, beneficiaries and types, extent of insurance value and conditions; (b) General- ; Types of liability covered, extent of insurance value and conditions; reinsurance, riders, new types of insurance. | 12 |
| 4 | Factoring & Forfeiting, Lease Financing, Venture Capital Financing : Factoring - meaning, mechanism, types of factoring agreements; advantages and disadvantages of factoring; Forfeiting - meaning, mechanism; factoring v/s forfeiting; Lease Finance: Meaning, definition and types of lease agreements; advantages and disadvantages from the point of view of lessor and lessee; | 11 |

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| | Venture Capital Financing – meaning, importance/need, scope of venture capital finance; venture capital v/s angel investors | |
| 5 | Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Bill Discounting- concept, importance; Debt Securitization – Concept and Application, De-mat Services-need and Operations-role of NSDL and CSDL | 13 |
| Course Outcomes: | | |
| CO1 | Identify the different types of financial services. | |
| CO2 | Illustrate the role of various financial services and recognize their working. | |
| CO3 | Explain and differentiate between the various services and their contribution to the economics environment. | |
| CO4 | Demonstrate the effect of different services on the economy. | |
| CO5 | Examine the impact of different services on day-to-day life and business. | |
| Books: | | |
| Text Books: | <ul style="list-style-type: none">• M.Y. Khan,(2019), Financial Services, McGraw Hill, Eleventh Edition.• Vasanth Desai,(2017), The Indian Financial System and Development, Himalaya, Mumbai, Fifth Edition.• V.A Avdhani, (2019), Financial Services in India, , Himalaya, Third Edition. | |
| Reference Books: | <ul style="list-style-type: none">• Financial Services & Systems, S Gurusamy, TATA McGraw Hill, Latest Edition• Financial Markets and Financial Services, Vasant Desai, Himalaya, Latest Edition• Financial Services and System, K Sasidharan& Alex K Mathews, TATA McGraw Hill, Latest Edition• Financial Markets, Institutions, And Financial Services, Gomez and Clifford, PHI, Latest Edition | |

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| Code | Macro Economics - I | Total Lectures: 60 Practical: 0 |
| CM20B307 | 3-2-0-4 | |
| Course Objective: <ul style="list-style-type: none">• An overall approach to macroeconomics is to examine the economy as a whole.• This course is an introduction to the basic analytical tools of macroeconomics to evaluate macro-economic conditions such as inflation, unemployment and growth.• It is designed to make system of overall economy understandable and relevant. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena.• It intends to familiarize the commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world. | | |
| Units | Contents | Hours |
| 1 | <ul style="list-style-type: none">• Macroeconomics: Meaning, Scope and Importance.• Circular flow of aggregate income and expenditure and its Importance - closed and open economy models• The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.• Trade Cycles: Features and Phases• Classical Macroeconomics : Say’s law of Markets - Features, Implications and Criticism | 11 |
| 2 | <p>The Principle of Effective Demand: Aggregate Demand and Aggregate Supply</p> <ul style="list-style-type: none">• Consumption Function: Properties, Assumptions and Implications• Investment function and Marginal Efficiency of capital• Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift• Relevance of Keynesian theory tools to the developing countries <p>Liquidity Preference Theory of Interest</p> | 13 |
| 3 | <ul style="list-style-type: none">• The IS-LM model of integration of commodity and money markets• Supply side economics | 12 |
| 4 | <ul style="list-style-type: none">• Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money• Demand for Money : Classical and Keynesian approaches and Keynes’ liquidity preference theory of interest - Friedman’s restatement of Demand for money• Money and prices : Quantity theory of money - Fisher’s equation of exchange – Cambridge cash balance approach | 11 |

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| 5 | <ul style="list-style-type: none"> • Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting | 13 |
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Course Outcomes:

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| CO1 | Meaning and concept of Macro Economics, Phases of Trade Cycle, National Income Concepts and applications. |
| CO2 | Understanding the concepts of Aggregate Demand and Aggregate Supply, Consumption Function, Investment Function and the usefulness of Investment Multiplier. |
| CO3 | Applicability of IS & LM Model in Commodity and Money Market |
| CO4 | Knowhow of Demand for Money and Sources of Supply of Money and its impact on Liquidity |
| CO5 | Practical significance of Inflation, its types, effects and Measures to control it. |

Books:

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| Text Books: | <ul style="list-style-type: none"> • Ahuja H.L., (2019), Macro Economics: Theory and Policy, S. Chand & Co. Ltd. New Delhi, Twentieth Edition. • N. Gregory Mankiw, (2018), Principles of Macro Economics, Cengage Learning, Eighth Edition. • Campbell R. McConnell, Stanley L. Brue and Sean Masaki Flynn, (2018), Macro Economics, McGraw-Hill Publishing Company, Twenty First Edition. |
| Reference Books: | <ul style="list-style-type: none"> • Samuelso, Nordhans – Economics, Tata McGraw Hill, New Delhi |

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| Code | Commodities Derivatives | Total Lectures: 60 Practical: 0 |
| CM21B308 | 3-2-0-4 | |
| Course Objective: <ul style="list-style-type: none">• To provide an insight about the functioning of commodities Derivative markets with respect to derivatives as an underlying asset.• To determine the factors impacting the commodity prices.• To understand the uses of commodity derivatives. | | |
| Units | Contents | Hou rs |
| 1 | Introduction to Commodity Markets A. History of Commodity Trading B. Spot and Derivatives Trading in Commodities C. Major Commodities Traded in Derivatives Exchanges in India D. Participants in Commodity Derivatives Markets E. Commodities Trading vis-à-vis Trading in Other Financial Assets F. Commodity Markets Ecosystem G. Factors Impacting the Commodity Prices H. Commodity Options and Index Future. | 11 |
| 2 | Commodity Options A. Introduction to Options B. Option Terminology C. Pay-off Profiles of Options Contracts D. Determinants of Option Premium E. Options on Commodity Futures F. Options on Goods | 13 |
| 3 | Uses of Commodity Derivatives A. Hedging B. Long Hedge and Short Hedge Strategies Using Futures C. Speculation D. Arbitrage E. Spread Trading F. Basis G. Option Trading Strategies H. Hedging Strategies Disclosure Norms | 12 |

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| | Trading Mechanism A. Membership on Exchanges Having Commodity Derivatives Segment B. Trading System in the Exchanges C. Selection Criteria of Commodities for Trading on Derivatives Exchanges D. Contract Specifications for Commodity Derivatives Contracts E. Profit/Loss per Contract for a Change of One Tick F. Order Types and Conditions G. Tracking Commodity Futures and Options Prices H. Participants in Commodity Derivatives I. Disclosures by Exchanges | 11 |
| 5 | Legal & Regulatory Environment of Commodity Derivatives A. Regulatory Structure of Commodities Market B. Securities Contracts (Regulation) Act, 1956 C. Securities and Exchange Board of India Act, 1992 D. Other Regulatory Norms to Encourage Commodity Derivatives E. SEBI’s Code of Conduct for Brokers F. Risk Disclosure to Client and KYC G. Investors Grievance Redressal Mechanism H. Rights and Obligations of Members and Clients I. Additional Do’s and Don’ts for Clients / Investors in Commodity Derivatives | 13 |
| Course Outcomes: | | |
| CO1 | It enables the student to understand the derivative trading in commodities and its risk management | |
| CO2 | Students can understand the mechanism of commodity derivative trading | |
| CO3 | Students can analyze the commodity derivative with respect to accounting treatment and taxation | |
| CO4 | Understand the concept of various derivative products such as futures, options, and swaps | |
| CO5 | Understand the intricacies of operating in commodity derivatives market. | |
| Books: | | |
| Text Books: | <ul style="list-style-type: none">• Kolb, Robert W. and Overdahl, James A. (2007), Futures, Options and Swaps, Fifth Edition, Wiley-Blackwell Publishers, India.• Hull John C., and Basu Sankarshan(2010), Options, Futures, and Other Derivatives, Seventh Edition, New Delhi 3.• Edwards, Davis W (2010), Energy Trading and Investing, First Edition, McGraw-Hill, New York• Rajib, Prabina(2014), Commodity Derivatives and Risk Management, First Edition, PHI Learning, New Delhi | |

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| Reference Books: | <ul style="list-style-type: none"> • Muralikrishna, C. and S. Mishra (2011) Communication Skills for Engineers, Pearson education. ISBN: 9788131733844. |
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| Code | Indian banking system | Total Lectures: 60 Practical: 0 |
| CM20B309 | 3-2-0-4 | |
| Course Objective: To impart knowledge about the basic principles of the banking and insurance. | | |
| Units | Contents | Hours |
| 1 | Origin of banking: definition, Types of deposits, Origin and growth of commercial banks in India. India’s Approach to banking Sector Reforms, International security standards in banking, Global Financial Crisis and India’s banking Sector. | 11 |
| 2 | Achievements of Financial Sector Reforms and Areas of Concern. Technological Channels for the Delivery of Financial Services, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks. | 13 |
| 3 | Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitisation of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL) Basel I, Basel II, Migration to Basel II Norms, Balance Sheet of a Bank; special items, off balance sheet items. | 12 |
| 4 | Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution. | 11 |
| 5 | Legal Aspects of insurance contract, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999. Bancassurance. | 13 |
| Course Outcomes: | | |
| CO1 | To Understand the Dynamics of Indian Banking Sector. | |
| CO2 | To Analyze the Pertinent Issues in the Banking Sector. | |
| CO3 | To Familiarize students with the Reforms in the Banking Sector. | |

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| CO4 | Comprehend the need, definition, functions and economic significance of financial institutions and markets. |
| CO5 | To Critically understand the evolving role of Central Banking and Grasp the conduct of monetary policy. |
| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Bhasin, Niti, Indian Financial System : Evolution and Present Structure, New Century Publications • Agarwal, O.P., Banking and Insurance, Himalya Publishing House • Suneja, H.R., Practical and Law of Banking, Himalya Publishing House • Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons |
| Reference Books: | <ul style="list-style-type: none"> • Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House • Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons. • Black, K. and H.D. Skipper, Life and Health Insurance, Pearson Education • Vaughan, E.J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons • Suri, Niti, Banking and Financial Institution, New Century Publications. |

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| Code | Introduction to Retail Chain System | Total Lectures: 60 Practical: 0 |
| CM20B310 | 2-0-0-2 | |
| Course Objective: <ul style="list-style-type: none">To develop the analytical ability of the students to attain an insight into Retail Management contextsTo Understand the techniques for optimal utilization of resources | | |
| Units | Contents | Hours |
| 1 | An Introduction to Retailing: Factors Influencing Retailing, Basic Retail Models, Modern Retail format & Retailing in rural India | 11 |
| 2 | Strategic Planning in Retailing: Setting up Retail organization, Site analysis, Store Design / Layout, Cost & inventory control, Designing an information system for retail, Store based Strategy Mix, Store branding and Promotions | 13 |
| 3 | Retail Formats : Types, E-tailing, Ownership structures | 12 |
| 4 | Retail Supply Chain : Issues in managing supply chains Networks, Demand Forecasting, sourcing & vendor selection, Overall Inventory Management | 11 |
| 5 | Store Operations Store Atmosphere, In-store service, Visual Merchandising, Store-wise inventory Management | 13 |
| Course Outcomes: | | |
| CO1 | To Understand basics of Retailing | |
| CO2 | Elaborate the Key elements in Retail planning process | |
| CO3 | Know Different Retail formats | |
| CO4 | Illustrate issues in supply chain | |
| CO5 | Review the customer experience and engagement | |

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| Books: | |
| Text Books: | <ul style="list-style-type: none"> • SwapnaPradhan, (2020), Retailing Management : Text and Cases, Tata McGraw-Hill Education, Sixth Edition. • Gibson, (2017), Retail Management, Pearson, Fifth Edition. • Michael Levy, Barton Weitz, Ajay Pandit, (2017), Retail Management, Special Edition. • Fundamentals Of Retailing - K. V. S. Madaan -Tata McGraw-Hill Education • Retail Management: A Strategic Approach, - Berman - Pearson Education India |
| Reference Books: | <ul style="list-style-type: none"> • International Retail Marketing: A Case Study Approach - Margaret Bruce, Christopher Moore, Grete Birtwistle - Elsevier Butterworth-Heinemann, • Strategic Retail Management: Text and International Cases - Joachim Zentes, Dirk Morschett, Hanna Schramm-Klein - Springer Science & Business Media |

| Code | Research Methodology | Total lecture:60 Practical:00 |
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| CM20B401 | | 3-2-0=4 |
| Course objectives: <ul style="list-style-type: none"> To familiarize students with basic of research and the research process. Students should understand a general definition of research design. Students should be able to identify the overall process of designing a research study from its inception to its report. Students should be familiar with ethical issues in educational research, including those issues that arise in using quantitative and qualitative research. 5. Students should know the primary characteristics of quantitative research and qualitative research. | | |
| UNIT | Contents | Hours |
| 1. | Introduction to Research Methodology - Meaning, Objectives, Significance of Research in Management; Importance and scope of Research Methodology; Research Process. | 09 |
| 2. | Hypothesis Testing - Defining hypothesis; Setting of Hypothesis; Types of Error. | 09 |
| 3. | Sampling Design and Research Design - Steps in Sampling Design; Criteria of Selecting a Sampling Procedure, Characteristics of Good Sample Design; Types of Sample Design; Research Design – Exploratory, Descriptive and Experimental Research Designs. | 18 |
| 4. | Data Collection-Primary and Secondary data; Observational and Survey Methods; Questionnaire Design; Processing of Data – Editing, Coding, Classification, Field Work and Tabulation of Data. | 12 |
| 5. | Testing and Analysis of Data and Report Writing - Selection of Appropriate Statistical Techniques; Parametric Test for hypothesis testing – t - test, Chi – Square test; Characteristics of Non Parametric Test; One-way ANOVA; Report writing. | 12 |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students should be able to: | | |
| C01 | Have an understanding of various kinds of research, objectives of doing research, research process research designs and sampling. | |
| C02 | Be able to formulate research problem and develop a sufficiently coherent research design. | |
| C03 | Have basic knowledge on qualitative, quantitative as well as measurement & scaling techniques. | |
| C04 | Have a basic awareness of data analysis, including descriptive & inferential measures. | |
| C05 | Be able to write & develop independent thinking for critically analyzing research reports. | |

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| Text Books: | <ul style="list-style-type: none"> • Ranjit Kumar, (2019), Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publication, Fifth Edition. • Willie Tan, (2018), Research Methods: A Practical Guide for Students and Researchers, World Scientific Publication, First Edition. • Dwivedi R.S., „Research Methods in Behavioural Sciences“, Macmillan. • Bennel, Roger; „Management Research“, ILO. • Gupta, S.P. „Statistical Methods“, 30th ed., Sultan Chand, New Delhi, 2001. |
| Reference Books: | <ul style="list-style-type: none"> • Srivastava, T. N. and Rego, Shailja, Business Research Methodology, Tata McGraw Hill. • William G. Zikmund, Business Research Methods ,Thomson. • Damodar Gujarati, Dawn, C. Porter and SangeethaGunasekar, Basic Econometrics, Publisher Tata McGraw Hill. • Harper W. Boyd, Ralph Westfall and Stanley F. Stasch, Marketing research, Text and Cases, Homewood, I11: Irwin. |

| Code | Cost Accounting | Total lecture:60 Practical:00 |
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| CM20B402 | 3-2-0=4 | |
| Course objectives: <ul style="list-style-type: none">• 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. | | |
| Unit | 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. | 09 |
| 2. | 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 – Weighted Average Method – Simple Average Method – 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 – Idletime, 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 | 09 |
| 3. | Elements of Cost – Preparation of cost sheet – Tenders and Quotations – Problems. Process Costing: Meaning and Features of Process Costing ,Treatment of Normal Loss, Abnormal Loss and Abnormal Gains/Effectiveness. Practical Problems on above. Reconciliation between cost and financial accounting. | 18 |
| 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. | 12 |
| 5. | Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios. | 12 |

| Course Outcome(s) as per Blooms Taxonomy | |
|---|--|
| At the end of the course the students should be able to: | |
| C01 | Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost. |
| C02 | Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital. |
| C03 | Define the features of overhead or indirect cost of production and basis of allocation and apportionment. |
| C04 | Use cost-sheet to compute unit cost of product. |
| C05 | Determine basis for computing tender price of a product. |
| Text Books: | <ul style="list-style-type: none"> • <u>Shukla M.C., Grewal T.S., Gupta M.P.</u>, (2019), Cost Accounting: Texts and Problems, Twelfth Edition. • <u>Jawahar Lal, Seema Srivastav, Manisha Singh</u>, (2019), Cost Accounting : Text, Problems and Cases, Sixth Edition. • <u>M N Arora, Priyanka Katyal</u>, (2019), Cost Accounting, Third Edition. |
| Reference Books: | <ul style="list-style-type: none"> • 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. • Murthy, A; and S Gurusamy Management Accounting, Tata McGraw Hill. |

| Code | International Business | Total Lectures: 60 Practical: 0 |
|---|---|--|
| CM20B403 | | 3-2-0=4 |
| Course Objective: The objective is to impart knowledge and skill of analysis on operational processes of business between two or more nations. | | |
| Units | Contents | Hours |
| 1 | Introduction: Importance, nature and scope of international business; Globalization; Drivers of globalization; Consequences of globalization; Basic entry decisions with respect to international business; Modes of entry into international business. | 11 |
| 2 | Levels of integration – arguments for and against regional integration - Trade Blocks - European Union (EU) – The Association of Southeast Asian Nations (ASEAN) – Asia-Pacific Economic Cooperation (APEC) – North American Free Trade Agreement (NAFTA) and The South Asian Association for Regional Cooperation (SAARC). International market entry strategies - Market selection - Barriers. Managing Multinational Corporations (MNCs) - Problems and Potential - Indian Multinational Corporations (MNCs) Problems and Potential. International product decisions. | 13 |
| 3 | International pricing decisions –Transfer pricing –Dumping- Retrograde pricing – counter trade – INCO Terms. Export promotion (with regard to India) – Organizational structure – Export financing, incentives. Export procedure and documentation. | 12 |
| 4 | International institutions: International Monetary Fund, Asian Development Bank and World Bank group (International Bank for Reconstruction and Development (IBRD) and the International Development Association (IDA) - (International Finance Corporation (IFC), Multilateral Investment Guarantee Agency (MIGA) and the International Centre for the Settlement of Investment Disputes (ICSID)) General Agreement on Tariff and Trade, (GATT), World Trade Organization (WTO) - Dispute settlement mechanism under WTO. | 13 |
| 5 | India's Balance of Trade and Balance of Payment. India's trade: Direction, Composition & Trend. Foreign Direct Investment (FDI) & Foreign Portfolio Investment (FPI) investment in India, by Indian companies abroad. Global sourcing and its impact on Indian Industry - India's competitive advantage in industries like Information Technology (IT), Textiles, Gems & Jewellery etc. - Potential and threats. | 13 |

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| Course Outcomes: | |
| Course Outcome(s) as per Blooms Taxonomy | |
| At the end of the course the students should be able to: | |
| CO1 | Define and understand the drivers of globalization. |
| CO2 | Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries. |
| CO3 | Apply the concepts of marketing strategies for entering into international markets. |
| CO4 | Utilize the conceptual understanding of Balance of Payment and Trade and its relevance in India's context. |
| CO5 | Interpret the strategies that work as competitive advantage in industries like IT, Textiles, Gems and Jewelries. |
| Books: | |
| Text Books: | <ul style="list-style-type: none"> • Cherunilam, F., (2020), International Business: Text and Cases". PHI Publishing House of India, New Delhi, Sixth Edition. • Charles W L Hill, Arun K Jain, (2017), International Business: Competing in the Global Market Place. Tata McGraw Hill. New Delhi, Eleventh Edition. |
| Reference Books: | <ul style="list-style-type: none"> • Arvind V. Phatak, Rabi S.Bhagat, Roger J. Kashlak. "International Management". Tata McGraw Hill. New Delhi. • Philip R Cateora. "International Marketing". [Ninth Edition]. Irwin/McGraw Hill. Boston. • SakOnkvisit, John J.Shaw." International Marketing (Analysis and Strategy)". PHI publishing house. New Delhi. • BhallaV.K, Shiva Ramu.S."International Business: Environment and Management". Anmol Publications Pvt Ltd. New Delhi. |

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| Code | Web Technology | Total Lecture:60 Theory Lecture-45 Practical Lectures-15 |
| CM20B404 | 3-0-2=4 * Internal and External Viva-voce as Practical of 20 Marks & 30 Marks respectively. | |
| Course Objectives (CO): <ul style="list-style-type: none">• Impart knowledge about basic concepts• Impart knowledge about the significance of web technologies and e-commerce• Impart knowledge about different categories• Impart knowledge about implementation of e-business• 5. Critical assessment of the impact of web based information systems on the business | | |
| Unit | Contents | Hours |
| 1 | Growth and potential of Internet: History of Web and Internet, Milestones and Latest Trends, Values of Internet for Business; Website Planning: Strategies and Approaches, Adding Website profiles, Demographics, Visitors ,Traffic sources, Content, Setting goals and Custom, Sitemap, Diagnostics for errors; Web Protocols & Technologies: WWW, FTP, HTTP, Search Engine, Social Networking and Analytics. Case Studies | 9 |
| 2 | Web Commerce: Definitions, Scope and Significance of Web Commerce, Emerging trends in Web Commerce; Web Commerce Business Models: Business to Consumer (B2C), Business to Business (B2B), Consumer to Consumer (C2C), Peer to Peer business model, m-Commerce business model, E – Governance (G2C, G2B, G2G); Case Studies | 9 |
| 3 | e – Marketing and Trade: Understanding Internet Audience and Online consumer behavior, Internet Marketing Technologies, e – retailing, Online Market Research, Online Marketing Communications Online Advertising, Online Branding Strategies, Online Pricing Strategies; e - Customer Relationship Management: Characteristics,Strategies and Technologies; Case Studies | 9 |
| 4 | Online Payment System: Online Banking, Advantages and Limitations, Mobile Banking, Concept of Digital cash and Plastic money, Debit and Credit cards; Security Aspects of Electronic Payment Systems: Security Threats in Online Environment, Elements of good Ecommerce Security, E-commerce Security Plan; Case Studies | 9 |
| 5 | Web Page Designing: Introduction to HTML &CSS,JavaScript, Software for Webpage Development, Technologies for using Image, Audio and Videos in Webpage, Implementing Table, Frames and Form Elements; Website Publishing: Domain Registration, Hosting a website, Maintenance &Updation, | 9 |

COURSE OUTCOMES

Course Outcome(s) as per Blooms Taxonomy

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

| | |
|-----------------|--|
| CO 1 | Understanding ² the nature of Web Technology |
| CO 2 | Exploring ⁴ the business potential of Web Technology |
| CO 3 | Planning and executing ⁴ the web based business application |
| CO 4 | Knowledge ³ about the Information and Web Security |
| CO 5 | Knowledge ³ about the functioning of online payment system |
| Text Books | <ul style="list-style-type: none">• Bhupesh Taunk, Aniket Nagane, (2020), Web Technology, Nirali Prakashan, First Edition.• Akshi Kumar, (2019), Web Technology Theory and Practice, Chapman and Hall/CRC, First Edition. |
| Reference Books | <ul style="list-style-type: none">• M. L. Young, "The Complete reference to Internet", Tata McGraw Hill, 2007.• Godbole AS & Kahate A, "Web Technologies", Tata McGraw Hill, 2008.• Jackson, "Web Technologies", Pearson Education, 2008.• 4. B. Patel & Lal B. Barik, "Internet & Web Technology", Acme Learning Publishers5. Leon and Leon, "Internet for Everyone", Vikas Publishing House. |

Suggested List of Experiments:

1. Write a program to write a paragraph using text formatting tag, paragraph tag and heading tag.
2. Write a program to create a navigation menu using list and hyperlink.
3. Write a program to design a banner using image tag and border.
4. Design a webpage on National Leader.
5. Design a webpage of your resume using table tag and image.
6. Design a webpage to print electricity bill.
7. Design email signup form.
8. Create a web page using CSS
9. Write a java script to convert lower case to upper case
10. Write a java script to find a number is even or odd.

| Code | International Finance | Theory Lectures: 60 Practical: 0 |
|---|---|-------------------------------------|
| CM20B405 | 3-2-0=4 | |
| Course Objectives: 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. 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. | 11 |
| 2. | Balance of Payments- introduction, collection, reporting and presentation of BoP, BoP Accounting & Accounts, BoP Surplus / Deficit. International Monetary System: Evolution, Gold Standard, Bretton Woods system, the flexible exchange rate regime, the current exchange rate arrangements, the Economic and Monetary Union (EMU). International Parity Conditions, Interest rate Parity, Speculation and Risk in Foreign Exchange Market. Purchasing Power Parity and Exchange Rates, Measuring & managing Real Exchange Rates, Absolute and relative PPP, The Balassa- Samuelson Model. | 17 |
| 3. | International Financial Market: Foreign Exchange Market: Function and Structure of the Forex markets, Foreign exchange market participants, Types of transactions and Settlements Dates Foreign Exchange Market- foreign exchange transactions, International Money and Credit Markets- Origin and development and impact of credit crisis, International Stock market – Issuance of stocks in foreign markets, Integration of stock markets and credit markets. | 13 |
| | Currency Derivatives, Currency and Interest Rate Swaps, Currency Futures and Forwards, Currency Options, Hedging using Currency. | |

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| 4. | Foreign Currency futures and options, Fixed versus floating rate decisions. Limitations of interest rate swaps, standardization of swap market. | 08 |
| 5. | 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. | 11 |

COURSE OUTCOMES

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:

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|------------------------|---|
| Text Books | <ul style="list-style-type: none"> • Jeff Madura, Roland Fox, (2020), International Financial Management, Cengage Learning EMEA, Fifth Edition • Dr. M. K. Rastogi, (2019), Laxmi Publications, A Textbook of International Financial Management, First Edition. • Greet Bekaert, Robert Hodrick, (2018), International Financial management- Cambridge University Press, First Edition. |
| 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 and Alternative Investments | Theory Lectures: 60 Practical: 0 |
| CM20B406 | 3-2-0=4 | |
| Course Objectives: 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. | 12 |
| 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. | 17 |
| 4. | Portfolio Construction and Management- 60/40 and liability driven asset allocation model, Risk Budgeting Portfolio selection models, Risk Parity, Moment Optimization approaches, | 06 |
| 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 OUTCOMES | |
|---|--|
| 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 | Analyse 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 | <ul style="list-style-type: none"> • Donald R Chambers, Keith H.Black, Nelson J.Lacey, (2018), Alternative Investments : A primer for Investment professionals CAIA Association, 2018 Latest Edition • Stuart R Veale, (2017),The Investor's Guidebook to Alternative Investments: The Role of Alternative Investments in Portfolio Design, , Prentice Hall Press, 2017 Latest Edition |
| Reference Books | <ul style="list-style-type: none"> • 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 | Macro Economics II | Total Lecture: 60 Practical: 00 |
| CM20B407 | 3-2-0-4 | |
| Course Objectives <ul style="list-style-type: none">Public Finance Issues are central to economic and Political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people.The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical tradeoffs entailed in Public finance policy alternatives.It is strongly recommended to analyze Union budget of ongoing financial year in the class room. | | |
| Unit | Contents | Hours |
| 1 | Meaning and Scope of Public finance. • Major fiscal functions : allocation function, distribution function & stabilization function • Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. • Relation between Efficiency, Markets and Governments • The concept of Public Goods and the role of Government | 12 |
| 2 | Sources of Public Revenue : tax and non-tax revenues • Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation • Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation • Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. • Redistributive and Anti – Inflationary nature of taxation and their implications | 15 |
| 3 | Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth - Significance of Public Expenditure: Low Income Support and Social Insurance Programmes. | 13 |
| 4 | Public Debt : Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency | 10 |
| 5 | Fiscal Policy: Meaning, Objectives, constituents and Limitations. • Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance • Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts • Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization – central/state financial relations | 10 |
| COURSE OUTCOMES | | |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students should be able to: | | |

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| CO 1 | Identify the elements of Public Finance and its importance in an economy. |
| CO 2 | Understand the concept of Public Revenue, its various sources, Tax and Non Tax sources. |
| CO 3 | Explore the concept and types of Public Expenditure and its impact on economy as a whole. |
| CO 4 | Understand the importance of Public Debts with special reference to Internal and External Debts. |
| CO 5 | Analyzing Fiscal Policy measures , understand the importance of Budget and its types. |
| Text Books | <ul style="list-style-type: none"> • Ahuja H.L., (2017), Modern Economics, S.Chand&co Pvt Ltd, New Delhi, Twentieth Edition. • Bhatia H.L., (2018), Public Finance, Vikas Publishing House Pvt. Ltd. Twentieth Edition. |
| Reference Books | <ul style="list-style-type: none"> • Mithani, D.M : Modern Public Finance, Himalaya Publishing House, Mumbai |

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|--|---|------------------------------------|
| Code | Portfolio Management Services | Total Lecture: 60 Practical: 00 |
| CM21B408 | 3-2-0 = 4 | |
| Course Objectives: <ul style="list-style-type: none">This course provides a broad overview of investment management, focusing on the application of finance theory to the issue faced by portfolio managers and investors in general.To provide conceptual foundation for the purpose of undertaking Investment analysis for securities as well as portfolios. | | |
| Unit | Contents | Hours |
| 1 | Investment Landscape A. Define Investment B. Investment versus Speculation C. Know the objectives of Investments D. Estimating the required rate of return E. Types of Investments F. Channels for making investments | 12 |
| 2 | Introduction to Securities Markets A. Define Securities Markets B. Primary and secondary securities markets C. Market participants and their activities | 15 |
| 3 | Investing in Stocks A. Equity as an investment B. Diversification of risk through equity instruments C. Risks of equity investments D. Overview of Equity Market E. Equity research and stock selection F. Technical Analysis G. Understanding corporate governance | 13 |
| 4 | Derivatives A. Definition of Derivatives B. Types of derivative products C. Structure of derivative markets D. Purpose of Derivatives E. Introduction to Commodity and Currency Futures and Options F. Underlying concepts in derivatives | 10 |
| 5 | Role of Portfolio Managers A. Overview of portfolio managers in India B. Types of portfolio management services C. Organizational Structure of PMS in India D. Registration requirements of a Portfolio Manager E. General Responsibilities of a Portfolio Manager | 10 |

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| | F. Administration of investor's portfolio | |
| COURSE OUTCOMES | | |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students should be able to: | | |
| CO 1 | To provide a theoretical and practical background in the field of investments. | |
| CO 2 | apply portfolio management concepts and techniques to their specific business problems. | |
| CO 3 | Learn the Valuation of equity and debt instruments. | |
| CO 4 | Measuring the portfolio performances. | |
| CO 5 | understand and evaluate major portfolio management and risk concepts including the mean-variance optimiser and resampled efficient frontier. | |
| Text Books | <ul style="list-style-type: none"> • Maginn, J. L., Tuttle, D. L., Pinto, J. E. and McLeavey, D. W., Managing Investment Portfolios: A Dynamic Process, Wiley & Sons, 2007 • Elton, E. J., Gruber, M. J., Brown, S. J. and Goetzmann, W. N., Modern Portfolio Theory and Investment Analysis (ninth edition), Wiley & Sons, 2014 • 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. • Chapters of book: Corporate Finance by Ross, Westerfield, Jaffe and Kakani, 8th Edition, Tata Mc Graw Hill | |

| Code | Insurance principles and practices | Theory Lectures: 60 Practical: 0 |
|---|---|-------------------------------------|
| CM20B409 | 3-2-0=4 | |
| Course Objectives: To introduce students to concepts of banking & insurance and the usage and impact of various theories of the same. | | |
| Units | Contents | Hours |
| 1. | Evolution of banking, Origin of the Word Bank, Meaning and definition of bank. Evolution of banking in the west. Evolution of banking in India. History of Banking in India, Importance Phases of Banking evolution, Reforms and acts related to banking sector. RBI and its role as regulator of Indian banking system. | 8 |
| 2. | Primary Functions of banks A) Accepting deposits: Demand Deposits: Current & savings; Time deposits – Recurring & Fixed deposits. B) Granting Loans & Advances- Term loan, Short-term credit, Overdraft, cash Credit, Purchasing & discounting of bills. Secondary Functions: A) Agency functions - payment & collection of Cheques, Bills & Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, safe deposit vaults, Remittances of Funds, Pension Payments, Acting as a dealer in Foreign exchange. | 15 |
| 3. | Procedure for opening & operating of deposit account, Procedure for opening of Deposit account: Know your Customer Norms (KYC norms), Application form, Introduction, Proof of residence, Specimen signature & Nomination: Their importance. No. frills Account. Procedure for operating Deposit account: Pay - in-slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits & loan against fixed deposit. Recurring deposits: Premature encashment & loan against fixed deposit. a) Closure of accounts b) Transfer of accounts to other branches Types of account holders a) Individual account holders – Single or joint, Illiterate, Minor, Married women. Pardahnashin woman, Non-residents accounts b) Institutional account holders- sole Proprietorship firm, joints stock company Hindu | 12 |

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| | Undivided family, Clubs, Associations & Societies & Trusts. Methods of Remittances, Demand drafts, bankers, Cheques, Mail transfer, Telegraphic transfer, Electronic Funds Transfer. | |
| 4. | Introduction To Insurance Meaning & Definition of insurance type. Evolution and Importance of Life & general Insurance. Role of Life Insurance& general Insurance in Pre& Post independents period – Government approach towards Insurance sector. Role of IRDA as regulator of insurance in India | 10 |
| 5. | General Insurance Meaning - type- need- Scope - Principles- Functions of general Insurance. Organization & Administration of general insurance in India. Life Insurance Meaning- Need-& Principles of life insurance. Type of major policies. Working of life Insurance Corporation, Career options in insurance Business. Role of insurance in Logistic Meaning& Imp.- Hazards- Protection- Social security- Type of Risks & Accidents, Procedure for Settlement of Claims. | 15 |

COURSE OUTCOMES

Course Outcome(s) as per Blooms Taxonomy

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

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| | | |
| CO1 | Identify he various concepts related to banking & insurance | |
| CO2 | Illustrate the use of different products available for banking & insurance. | |
| CO3 | Explain the impact of different variables on decisions pertaining to banking & insurance | |
| CO4 | Analyse the current situation for different aspects related to banking & insurance | |
| CO5 | Examine the impact of different banking & insurance equipments/ tools on day-to-day life and business. | |

Books:

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| Text Books | <ul style="list-style-type: none"> M.N. Mishra., (2018), Insurance- Principles & Practises, S. Chand & Co. Publishers, Twenty Third Editions. HargovindDayal, (2018), The Fundamentals of Insurance: Theories, Principles and Practices, Notion Press, First Edition. |
| Reference Books | <ul style="list-style-type: none"> Life Insurance in India - G.R. Desai. Theory & Practice of Life Insurance – Mitra. Banking: Law & practice –Prof. Mugle |

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| | <ul style="list-style-type: none"> ○ Banking & Financial system – Vasant Desai • 5. Report on trends & Progress of banking in India – R.B.I. Bulletin. |
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| Code | Building Leadership & Fellowship Skills | Total Lecture: 30 Practical: 00 |
| GE20B410 | 2-0-0 = 2 | |
| Course Objectives Learning is achieved through a variety of teaching methods; such as class discussions, interactive exercises, mini-lectures, readings, and videos. <ul style="list-style-type: none">• Deepen your knowledge of what leadership means, and what it takes to successfully lead and inspire teams in a global environment• Recognize, differentiate, and critique observable leadership styles and behaviors, based upon the Mastering Leadership framework introduced in the course• Increase your personal effectiveness by understanding your leader tendencies, strengthening your self-awareness, and practicing new skills | | |
| Unit | Contents | Hours |
| 1 | What Does It Mean to be a “Leader?” , Leadership Defined , Leadership in Transition | 6 |
| 2 | Understanding the Foundations of Leadership , Leadership Models, Leadership Trait Theory, Leadership Behavior Theory , Contingency Theory and Situational Leadership Theory | 6 |
| 3 | What’s Your Leadership Style?, Authoritarian vs. Democratic Leadership, Power and Leadership, The Charismatic Leader, Transactional Leadership, Transformational Leadership, The Servant Leader, Situational Leadership, Conclusions About Leadership Styles | 6 |
| 4 | Learning Leadership Skills Hard vs. Soft Skills Interpersonal Skills , Communicate Effectively , Conflict Resolution Negotiation, Problem-Solving and Critical Thinking, Decision-Making , Facilitation | 6 |
| 5 | The Visionary Leader, Envisioning , Strategic Thinking | 6 |
| COURSE OUTCOMES | | |
| Course Outcome(s) as per Blooms Taxonomy | | |
| At the end of the course the students should be able to: | | |
| At the end of the course the students should be able to: | | |
| CO 1 | Understand your motivational drivers, emotional intelligence, and communication methods to establish a personal leadership style | |
| CO 2 | Apply or adapt your leadership style to meet specific challenges | |

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| CO 3 | Manage the conditions that drive team performance |
| CO 4 | Handle stressful and demanding leadership situations |
| CO 5 | Take charge of your professional development as you navigate the challenges of transitioning from an individual contributor to a leader |
| Text Books | <ul style="list-style-type: none"> • Darryl Plecas, Colette Squires, Len Garis, (2018), The Essentials of Leadership in Government, Published by Len Garis, City of Surrey, at Len.Garis@ufv.ca. Second Edition. • Dr. Wesley E. Donahue, (2018), Building Leadership Competence: A Competency-Based Approach to Building Leadership Ability, Centrestar Learning, First Edition. |
| Reference Books | <ul style="list-style-type: none"> • Gordon, Thomas. Leader Effectiveness Training: The No-Lose Way to Release the Productive Potential of People. New York: Bantam Books, 1977. • Herman, Robert D. and Heimovics, Richard D. Executive Leadership in Nonprofit Organizations: New Strategies for Shaping Executive-Board Dynamics. San Francisco CA: Jossey-Bass Publishers, 1991. |