

**Structure and Syllabi of Five Year Post Graduate Programme (FYIPGP)
In Commerce (Finance) of Dibrugarh University as Per UGC DRAFT
RELEASED on 12/12/2022**

FINANCE (MAJOR)

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-1	Business Organization and Management	4	
1	1st	Minor	1	Minor 1 A	Financial Management- I	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-1A	Fundamentals of Accounting	3	The Course shall be taken by students from disciplines other than Finance.
		AEC Language (MIL/Regional Language)	1	AEC 1		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-1 Understanding India	1	VAC 1		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	2	SEC-1A	MS-Excel and its Application in Business	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream
				SEC-1B	Tourism Management	3	
Total						20	

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-2	Financial Accounting	4	
1	2 nd	Minor	1	Minor 2 A	Cost Accounting	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 2A	Basics of Income Tax	3	The Course shall be taken by students from disciplines other than Finance.
		Ability Enhancement Course: English Language and Communication Skills	1	AEC 2		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-3 Environmental Science	1	VAC 2		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	2	SEC-2	Event management	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
		Total					20
		Grand Total (Semester I and II)				40	
Students on exit shall be awarded Undergraduate Certificate (in the Field of Study/Discipline) after securing the requisite 40 credits in semesters I and II							

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks	
		Major (Core)	2	C-3	Business Economics	4		
				C-4	Entrepreneurship	4		
		Minor	1	Minor 3 A	Introduction to Stock Market	4	The Course shall be taken by students from disciplines other than Finance.	
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 3A	Personal Finance	3	The Course shall be taken by students from disciplines other than Finance.	
2	3 rd	Value Added Course: Digital and Technological Solution / Digital Fluency	1	VAC 3		2	The students shall have to take one of the language disciplines offered by DU	
		Skill Enhancement Course	2	SEC- 3A	Introduction to Investing and Trading	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.	
				SEC- 3B	Hospitality Management			
		Total				20		
		Grand Total (Semester I, II and III)					60	

Year	Semester	Course (Lecture+Tutorial+ Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
2	4 th	Major (Core)	4	C-5	Business Environment	4	
				C-6	Advanced Marketing Management	4	
				C-7	Advanced Financial Management	4	
				C-8	Business Statistics	4	
		Minor 4	1	Minor-4A	Cybercrime and Security in Banks	4	The course shall be taken by students from disciplines other than Finance.
Total						20	
Grand Total (Semester I, II, III and IV)						80	

The students on exit shall be awarded Undergraduate Diploma after securing the requisite 80 credits on completion of Semester IV provided, they secure additional 4 credit in skill based vocational courses offered during First year or second year summer term.

Year	Semester	Course (Lecture+Tutorial+ Practical) (L+T+ P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
3	5 th	Major (Core)	3	C-9	Cost and Management Accounting	4	
				C-10	Business Law	4	
				C-11	Advanced Financial Accounting	4	
		Minor 5	1	Minor- 5A	Public Financial Administration	4	The course shall be taken by students from disciplines other than Finance
			1		2+2 (Internship + Community Engagement) OR 4 (Internship) / 4 (Community engagement)	4	Students will be provided with opportunities for internships with local industry, businesses, artists, craftsperson, etc. so that they may actively engage with the practical side of their learning to further improve their employability.
Total						20	
Grand Total (Semester I, II, III, IV and V)						100	

Year	Semester	Course (Lecture+Tutorial+ Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
3	6 th	Major (Core)	4	C-12	Indian Financial System	4	
				C-13	Investment Management and Security Analysis	4	
				C-14	Financial Statement Analysis	4	
				C-15	Income Tax Law & Practices	4	
			1	Minor 6A	Marketing of Insurance Products	4	The course shall be taken by students from disciplines other than Finance
Total						20	
Grand Total (Semester I, II, III, IV, V and VI)						120	
<p>The students on exit shall be awarded Undergraduate Degree (in the Field of Study/Discipline) (3 years) after securing the requisite 120 credits on completion of semester 6</p>							

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+ P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
4	7 th	Major (Core)	3	C-16	Business Analytics	4	
				C-17	Corporate Financial Reporting	4	
				C-18	Auditing	4	
		Minor	1	Minor-7A	Retail Banking	4	The course shall be taken by students from disciplines other than Finance
					Research Methodology (Development of project proposal/ Proposal and review in related literature)	4	
Total						20	
Grand Total (Semester I, II, III, IV,V, VI and VII)						140	

Year	Semester	Course (Lecture+ Tutorial+ Practical) (L+T+P)	No. of Courses	CourseCode	Name of the Course	Credit	Remarks		
4	8 th	Major (Core)	2	C-19	Company Law	4			
				C-20	Business Ethics	4			
		Minor	1	Minor-8A	Investment Banking	4	The course shall be taken by students from disciplines other than Finance		
					Dissertation (Data collection, analysis and preparation of report) / 2 DSE courses of 4 credit each in lieu of dissertation (DSE subject options: 1. Fundamentals of Sustainable Finance; 2. Corporate Auditing 3. Project Management 4. Forensic Accounting and Fraud Examination)	8/ 4+4			
		Total						20	
		Grand Total (Semester I, II, III, IV,V, VI, VII and VIII)						160	
<p>The students on exit shall be awarded Undergraduate Degree Honours (in the Field of Study/Discipline) (4 years) after securing the requisite 160 credits on completion of semester 8</p>									

Year	Semester	Course (Lecture+ Tutorial+ Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
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	e r						
5	9 th	Major(Core)	3	C-21	Methodological Framework for Business Research	4	
				C-22	Digital Tools in Business Research	4	
				C-23	Intellectual Property Rights	4	
		Minor	1	Minor- 9A	Behavioral Finance	4	The courses shall be taken by students from disciplines other than Finance
		Project/DSE	1		Project OR Wealth & Estate Management	4	
		Total					20
Grand Total (Semester I, II, III, IV, V, VI, VII, VIII and IX)						180	

Y e a r	S e m e s t e r	Course (Lecture+ Tutorial+ Practical) (L+T+P)	No.o fCou rses	Course Code	Name of the Course	C r e d i t	Remarks
5		Major(Core)	2	C-24	Research and Publication ethics	4	
				C-25	Emotional intelligence and creative thinking	4	
		Minor	1	Minor- 10A	Accounting and Audit in Banking and Insurance Institutions	4	The courses shall be taken by students from disciplines other than

	10 th					Finance	
	DSE			Dissertation (Data collection, analysis and preparation of report) OR 2 DSE courses of 4 credit each in lieu of dissertation 1. Corporate Social Responsibility 2. Strategic Cost Accounting	4+4		
	Total					20	
	Grand Total (Semester I, II, III,IV, VI, VII, VIII, IX and X)					200	
The student on exit shall be awarded Post Graduate Degree (in the Field of Study/Discipline) (5 years) after securing the requisite 200 credits on completion of semester 10							

Notes: -

For Core and GEC Courses, the code:

‘A’ stands for Finance Major;

‘B’ stands for Marketing Major;

‘C’ stands for Human Resource Management (HRM) Major; and

‘D’ stands for Banking and Insurance Major

Abbreviations Used:

- **C = Core/Major**
- **GEC = Generic Elective Course / Multi-Disciplinary Course**
- **AEC = Ability Enhancement Course**
- **SEC = Skill Enhancement Course**
- **VAC = Value Added Course**

SEMESTER I

Course Title: BUSINESS ORGANISATION AND MANAGEMENT

Course Code: C-1

Nature of the Course:

CORE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective :

- To gain a basic understanding of the structure and forms of business organisations and the primary functions of management that are vital for the smooth operation of business organisations.

Course Outcome:

- CO1: Demonstrate the distinctive features of various business organizations.
 - ✓ LO1.1: Cite examples of different forms of organizations.
 - ✓ LO1.2: Explain the functioning of different forms of business organizations, their formation and ownership.
- CO2: Demonstrate the understating of different functions of management.
 - ✓ LO2.1: Explain planning, organizing, controlling and other functions of management.
 - ✓ LO2.2: Develop strategic approaches in respect of managerial decision making in case-based events.
- CO3: Apply the various concepts of authority, delegation of authority and decentralization.
 - ✓ LO3.1: Explain how authority and its delegation is to be implemented.
 - ✓ LO3.2: Project leadership and team behaviour in classroom role plays that act as prep ups for real organizational contexts.
- CO4: Apply the theories of motivation for managing human resources in organizations.
 - ✓ LO4.1: Explain and differentiate contemporary theories of motivation.
 - ✓ LO4.2: Discuss the role and applicability of each motivation theory in the modern organizational context.
- CO5: Analyze the stand and role of Indian ethos in the context of management in Indian organizations.
 - ✓ LO5.1: Explain Indian ethos in the context of Indian organizations.
 - ✓ LO5.2: Implement suitable strategies to deal with different Indian values and philosophies in managerial decision making
- CO6: Analyze the role and pattern of communication in organizations.
 - ✓ LO6.1: Explain formal and informal communication channels and processes.
 - ✓ LO6.2: Describe the challenges of communication in organizations.
- CO7: Apply the concepts of subaltern management ideas in real work situation
 - ✓ LO7.1: Project the of practice work-life balance, flexi time etc on job situation.
 - ✓ LO7.2: Describe diversity and inclusion in work place.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,CO7	CO6		
Procedural knowledge			CO3,CO4,CO7	CO7		
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	S	S	M	M	M	M
CO2	M	M	M	M	S	S	M	M	M	M
CO3	M	M	M	M	S	S	M	M	S	S
CO4	M	M	M	M	S	S	M	M	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	M	S	S

UNIT	Contents	L	T	P
I (12 Marks)	Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership	05	-	-
	Forms of Public Enterprises; International Business –Types	05	02	
II (12 Marks)	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
III (12 Marks)	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
IV (12)	Motivation – Theories and Practices: Herzberg's Theory, Vroom's Expectancy Theory, Z-theory, Control –	06	-	-

UNIT	Contents	L	T	P
Marks) V (12 Marks)	Concept and Process			
	Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leakages in Organisational Communication; Interpersonal Communication.	05	02	-
	Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing	05	-	-
	Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.	06	02	-
	TOTAL	52	08	-

L= Lectures, T= Tutorials, P= Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Recommended Books:

- O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
- P.C. Tulsian, Business Organisation and Management, Pearson India
- Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
- Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications

SEMESTER-I

Title of the Course: FINANCIAL MANAGEMENT-I

Course Code: MINCOM1

Nature of the Course:

Minor Course Credit: 04

credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective: The objective of this course is to acquaint students with the concepts of financial management.

Course Outcome:

CO1: Understand the concept of Financial Management, its functions, scope, and the objectives of financial management.

- LO1.1: Cite examples of different functions of finance in the context of organizations.

CO2: Demonstrate the understating of working capital of a business entity and various sources of it.

- LO2.1: Explain how to collect working capital from formal financial institutions.

CO3: Apply the various tools for taking long term investment decisions required for project implementation.

- LO3.1: Explain to apply various evaluation techniques for evaluation of alternatives to select the best possible one.

CO4: Apply the best possible capital structure of an entity by selecting few sources of finance based on cost and other related matters.

- LO4.1: Explain how to determine the best possible capital structure with mixture of Own capital and debt capital.

CO5: Apply the theories of dividend policy in case of a corporate entity declaring dividend.

- LO5.1: Explain dividend policy adopted by a company who is regularly paying dividend.
- LO5.2: Implement suitable strategies to deal with profits its distribution and retention for future.

CO6: Apply the concepts of dividend payout and retained earning

- LO6.1: Explain the ongoing practices of dividend paying policy of the companies.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1, CO2				
Conceptual knowledge		CO1, CO2	CO3, CO4, CO5, CO6			
Procedural knowledge			CO3, CO4, CO5, CO6			
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	M	M	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	M	S	S	S
CO5	S	M	S	S	S	S	S	S	S	M
CO6	S	M	M	S	S	S	S	S	S	S

UNIT	CONTENTS	L	T	P	TOTAL HOURS
I (15Marks)	Introduction: Financial Management: Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager.	14	02	-	14
II (15Marks)	Management of Working Capital: Working Capital: Concept, Kinds, Need and Influencing factors; Estimation of Working Capital, Sources of Working Capital.	12	02	-	16
III (15 Marks)	Investment Decision: Investment Decision: Techniques; Cost ofCapital and Measurement. Financial Leverage: Determinants of financial leverage; optimal capital structure.	14	02	-	16
IV (15 Marks)	Dividend Policy: Influencing factors; Dividend Theories; Optimal Payout Ratio; Retained Earnings.	12	02	-	14
	TOTAL	52	08	-	60

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other **10 x 2= 20 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Van Horne J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
4. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.
5. Kapil: Fundamentals of Financial Management, Pearson, New Delhi.
6. Sharan: Fundamentals of Financial Management, Pearson, New Delhi.
7. Paul: Financial Management, New Central Book Agency, Hyderabad.

Note: Latest edition of text books may be used.

SEMESTER-I

**Course Title: FUNDAMENTALS OF
ACCOUNTING**

Course Code: GEC-1A

Nature of the Course: Generic Elective

Course (GEC) Course Credit: 03 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

Course Outcomes and learning outcomes

CO1: Understand the concept of accounting and how accounting is done in regards to various branches.

- LO1: Explain how accounting is a systemic process and how it should be done so that people can rely on it.

CO2: Explanation of basic terminology of accounting which are important for performing accounting.

- LO2.1: Understand the usages of various accounting terminologies at the time preparation accounting books.

CO3: Understand the guidelines and concepts which should be following at the time of performing accounting like business entity concept, money measurement concept, cost concept etc.

- LO3.1: Explain the benefits of using these concepts at the time of accounting with various examples.
- LO3.2: Explain how Indian accounting concepts are adopted from various international concepts and there relevance in accounting process.

CO4: Understand the concepts of bank reconciliation statement and process involved in bank reconciliation.

- LO4.1: Explain the relevance of bank reconciliation statement and the reason behind its preparation for its stakeholders.

CO5: Understand the difference in preparation of final accounts for profit and non-profit making business organization.

- LO5.1: Explain the components of final accounts in both profit and non-profit making business along with its process.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,		CO5	
Procedural knowledge			CO3,CO4,		CO5	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	S	M	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	M
CO6	S	S	M	S	S	S	S	S	S	S

Unit	Contents	L	T	P
1 (15 Marks)	Conceptual Framework of Accounting: Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; capital receipts and expenditures; Revenue receipts and expenditures; Double Entry System.	05	02	01
2 (15 Marks)	Recording of Transaction; Rules of debit and credit, Meaning and analysis of transactions using accounting equation; Preparation of journal, special purpose books-cash book, Purchase book and Sales Book; Preparation of Ledger & Trial Balance;	08	02	01
3 (15 Marks)	Meaning of GAAP (Generally Accepted Accounting Principles); Accounting Concepts- Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching Accrual, Full Disclosure, Consistency, Conservatism, Materiality; Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	07	02	01
4 (15 Marks)	Bank Reconciliation Statement- Meaning, need and preparation; Detection and Rectification of Errors; Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; and Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account;	15	02	01
	TOTAL	35	08	04

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:**(40 Marks)**

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Dam, Gautam, Chakraborty & Barman: Financial Accounting. Gayatri Publications. Guwahati.
2. Shukla: Financial Accounting. Sahitya Bhawan Publications. Agra
3. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
4. Tulsian&Tulsian: Financial Accounting. S. Chand Publication. New Delhi

SEMESTER-I

Course Title: MS EXCEL AND ITS APPLICATION IN BUSINESS

Course Code: SEC-1A

Nature of the Course: Skill Enhancement Course (SEC)

Course Credit: 03 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

- To learn MS Excel Features and how business activities can be performed effectively and efficiently using MS Excel.

Course Outcomes:

CO1: Understanding Basic functions of MS-Excel

- LO1.1: Ability to navigate Excel interface, understand basic functions like SUM, AVERAGE, MIN, MAX, etc.
- LO1.2: Mastery in entering and formatting data effectively, including text, numbers, dates, and applying formatting styles such as font, colour, and alignment.
- LO1.3 Creating and protecting worksheets and workbooks

CO2: Applying formulas and functions for calculations, data manipulation, and analysis.

- LO2.1 Discuss sorting, filtering, and using Excel's built-in tools like pivot tables, charts, and conditional formatting.
- LO2.2 Examine how to validate data entry, protect worksheets, and secure sensitive information within Excel documents.

CO3: Creating Financial Statement and making Financial Statement Analysis using Excel.

- LO3.1 Explain the process of preparation of Financial Statements.
- LO3.2 Obtain Financial Statements, Comparative Statements, Common Size Statements, Financial Ratios using functions of Excel

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1				
Conceptual knowledge	CO1	CO1	CO2, CO3			
Procedural knowledge			CO2, CO3,			CO3
Meta-cognitive knowledge				CO3	CO3	

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	S	S	S	M	S
CO2	S	M	S	M	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	S

Unit	Contents	L	T	P
1 Basics of MS Excel 20 marks	Managing Worksheets and Workbooks: Labelling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, Printing a Workbook, Formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook. Inserting and deleting rows and columns. Inserting and deleting cells.	12	01	02
2 Data Representation using MS Excel 20 Marks	Entering, Editing and Formatting Data, Uses of mathematical, logical and Financial and Date and Time formulas, Import external data, Creating Table, Sorting Data, Data Validation, Consolidation, Creating Pivot table.	06	01	01
	Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting Chart, Types of charts, Using Chart Templates, Pivot chart.	05	01	01
3 Preparation of Financial Statements 20 Marks	Preparation of Profit & Loss Account, Balance Sheet, Perform Ratio Analysis and Financial Statement Analysis using MS Excel.	12	01	02
TOTAL		35	04	06

***L= Lecture, T= Tutorial, P= Practical**

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ One Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. MS Office: Sanjay Saxena, Vikas Publishing House
2. Financial Modeling in Excel for Dummies by Danielle Stein Fairhurst
3. Microsoft Office Excel 2007 step by step: Frye, PHI

Note: Latest edition books shall be used

SEMESTER-I
Course Title: TOURISM
MANAGEMENT Course Code: SEC-
1B

Nature of the Course: Skill Enhancement Course (SEC)
Course Credit: 03 Credits
Distribution of Marks: 60(End Sem) + 40 (In-Sem)

Course Objective:

- To understand some important concepts and practices of the tourism sector and shall throw light on the potentialities of tourism as a career and employment opportunity.

Course outcome:

CO1: Demonstrate understanding of tourism concepts and products.

- ✓ LO1.1: Cite examples of different types of tourism and tourism products.
- ✓ LO1.2: Describe their role in the tourism industry and in the region's economy.

CO2: Demonstrate understating of various primary constituents of the tourism industry.

- ✓ LO2.1: Explain the specific functions and role of logistic partners and facilitators of the tourism sector.
- ✓ LO2.2: Describe the functions and workings of various tourism intermediaries with regard to different tourism typologies.

CO3: Apply the various concepts of planning and development and other management functions inthe context of the tourism industry.

- ✓ LO3.1: Explain how tourism planning is important for growth and conduct of the sector.
- ✓ LO3.2: Describe the tools and techniques of planning tourism development at different levels of management.

CO4: Analyze the importance and management of human resources in this people-centric industry.

- ✓ LO4.1: Compare different approaches and techniques of human resource management distinct to the tourism sector.
- ✓ LO4.2: Explain the complexities of diversity in human resource management in the context of this sector.

CO5: Analyze the marketing functions of tourism.

- ✓ LO5.1: Demonstrate the implications of the service marketing components in the context of tourism industry.
- ✓ LO5.2: Compare the differences in marketing strategies required for catering to the diversity evidenced in the tourism industry.

CO6: Apply the concepts of tourism management in tourism career choice and planning.

- ✓ LO6.1: Identify career opportunities in tourism.
- ✓ LO6.2: Describe the needs and requirements of various career choices in tourism.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,	CO4		
Procedural knowledge			CO3,CO4,	CO4		
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
I Tourism Management an overview 20 Marks	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	05	-	-
	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	07	-	01
II Constituents of Tourism Industry 20 Marks	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	06	02	01
	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement.	06	02	01
III Management Issues 20 Marks	Tourism planning and development, human resource management in tourism	06	02	01
	Marketing in Tourism, Careers in Tourism	05	-	-
	TOTAL	35	06	04

** L =Lectures, T =Tutorials, P =Practicals

MODES OF IN-SEMESTER ASSESSMENT:**(40 Marks)**

- ❖ Two Sessional Examination -
- ❖ Other (any two)
 - Assignment
 - Seminar Presentation on any of the relevant topics
 - Field visit

10 marks each**10 x 2= 20 marks****Recommended Books:**

1. Roday, Biswal & Joshi: Tourism Operations and Management. Oxford University Press.
2. Swan & Mishra: Tourism Principles and Practices. Oxford University Press.
3. Gupta, Singh, Kirar&Bairwa: Hospitality and Tourism Management. Vikas Publications.
4. Kadam, Shaifaalee&Chainicka: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP) IN COMMERCE
(FINANCE) DETAILED SYLLABUS OF 2nd SEMESTER**

SEMESTER-II

Title of the Course: FINANCIAL ACCOUNTING

Course Code: C-2

Nature of the Course: CORE

Course Credit: 04credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVES:

- To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Outcome and Learning Outcome:

CO1: Analyzing Financial Statements to assess the financial health and performance of a company

- LO1.1: Explain the process of preparation of Trial Balance, Income Statement and Balance Sheet.
- LO1.2: Creating Trial Balance, Income Statement and Balance Sheet.

CO2: Application of Accounting Principles and Accounting Standards in the preparation of Financial Statements

- LO2.1: Explain accounting concepts, conventions, Ind-AS, IFRS etc.

CO3: Demonstrating the knowledge of Accounting for Partnership firm and Single-Entry System

- LO3.1: Discuss the admission, retirement, death, and dissolution of Partnership firm.
- LO3.2 Explain the statement of affairs, ascertainment of profit under single entry system and conversion into double entry system.

CO4: Creating Accounts of Non-Profit Organization

- LO4.1: Explain the preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

CO5: Demonstrating the knowledge of Depreciation Accounting.

- LO5.1 Practice various methods of Depreciation Accounting.

CO6: Application of Hire Purchase and Installment System of Accounting in Business organizations

- LO6.1: Explain Accounting process of Hire Purchase and Instalment System

CO7: Demonstrating knowledge of Corporate Accounting.

- LO7.1: Define the concept of Corporate Accounting and its legal provisions.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO2, CO3 CO7		CO1		
Conceptual knowledge		CO2,CO3 CO5	CO6	CO1		CO4
Procedural knowledge			CO6			CO4
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M
CO6	S	S	S	S	M	S	S	S	S	S
CO7	S	S	S	S	M	S	S	S	S	S

UNIT	Contents	L	T	P
I Recording and Presentation of Accounting Transactions (15 Marks)	Preparation of Financial Statements: Preparation of Trial Balance including adjustments and preparation of Financial Statements.	08	-	-
	Financial Accounting Principles: The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	02	-	-
	Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Need and procedures.	03	-	-
II Accounting Process (15 Marks)	Accounting for Partnership Firm: Admission, Retirement, Death and Dissolution of Firms;	10	02	01
	Single Entry System: Meaning of single entry or incomplete records	05	02	01

	and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion.			
III Accounting for Not-for-profit Organisation and Depreciation Accounting (15 Marks)	Preparation of Accounts of Not-for-profit Organisation: Introduction, Preparation of Receipts and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and Payments account and Income and Expenditure Account, Peculiar items used in the Accounts of Non-Trading Concerns.	06	01	01
	Depreciation Accounting: The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	04	01	01
IV Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting (15 Marks)	Hire Purchase and Instalment System: Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Instalment Purchase System.	06	01	01
	Introduction to Corporate Accounting: Meaning and Importance of Corporate accounting. Books of Accounts; legal provisions relating to books of accounts, legal provisions relating to financial statements. Report of Director's or Board's Report, audit of company accounts. (As per Company's Act, 2013). Book-Building process of allotment of shares	07	01	01
	TOTAL	49	08	06

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Assignment

**10 marks each
10 x 2= 20 marks**

Suggested Readings:

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

Note: Latest edition of the text books should be used.

SEMESTER-II
Title of the Course: COST ACCOUNTING
Course Code: MINCOM2
Nature of the Course: Minor Course
Credit: 04 credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Objective:

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Course Outcome and Learning Outcome:

CO1: Demonstrating the knowledge of ascertaining different costs and Cost accounting.

LO1.1: Explain the differences between Cost accounting and Financial Accounting, Installation of Costing system and Role of cost accountant in an Organization.

LO1.2: Explain the process of preparation of Cost sheet.

CO2: Application of different elements of costs; Material and Labour.

LO2.1: Discuss the Material/ Inventory control techniques, Methods of pricing of material issues and Treatment of Material losses.

LO2.2: Discuss the Labour control techniques, Methods of wage payments and Incentive scheme.

CO3: Demonstrating the knowledge of elements of costs; Overheads

LO3.1: Explain the classification allocation, apportionment, and absorption of overheads. LO3.2: Discussing the treatment of certain items in costing.

CO4: Application of Costing Methods.

LO4: Illustration of different costing methods such as Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), and Service costing.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2, CO3	CO1				
Conceptual knowledge	CO2, CO3	CO1	CO2,CO4			
Procedural knowledge			CO2, CO4		CO4	
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I (15 Marks)	Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation; Preparation of Cost Sheet.	12	02	02
II (15 Marks)	Elements of Cost: Material and Labour: Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	12	02	02
III (15 Marks)	Elements of Cost: Overheads : Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.	12	02	02
IV (15 Marks)	Methods of Costing: Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing.	12	02	02
	TOTAL	48	08	08

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other **10 x 2= 20 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

SEMESTER-II

Title of the Course: BASICS OF INCOME TAX

Course Code: GEC-2A

Nature of the Course: Generic Elective

Course (GEC) Course Credit: 03credit

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVES: -

- To provide the basic information on taxation polices in regard to different heads of income of an individual.
- To give the basic idea on computation of total income and tax liabilities as per the Income Tax Act, 1961.

Course Outcomes: -

CO1: Understand the basic concept of direct tax and its related terms like assessee, assessment year, previous year, residential status and tax incidents.

- LO1.1: Explain the process of determining the residential status and tax incidence.
- LO1.2: explain which incidents are exempted from tax and idea to identify them.

CO2: Understand various heads of income on which income tax will be imposed.

- LO2.1: Explain the concept of salary, perquisites, allowances, house property, and unrealized rent, income from business & profession and income from other sources.
- LO2.2: Explain the steps involved for calculation of income under various heads with practical examples and numerical.
- LO2.3: explain about those incomes which come under income from other sources when they are not treated by other heads.

CO3: Understand the concept of income from capital gain and their tax incidents.

- LO3.1: Explain the difference between short term and long term capital gain provisions for calculating both.

CO4: Create income tax return by applying the concept of tax deducted at source, advance tax, setoff and carry forwards.

- LO4.1: Explain the steps and formalities that should be keep in mind when we will deal with advance tax, TDS, set off and carry forward.

CO5: Apply the concept of gross total income, slabs of income or taxation along with various deduction schemes offered by Income tax act 1961.

- LO5.1: Explain the steps of calculating gross total income.
- LO5.2: Explain the conditions and limits offered under various deduction schemes.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1,CO2	CO1,CO2				
Conceptual knowledge	CO1,CO2	CO1,CO2 CO3.CO4, CO5	CO1,CO2 CO3.CO4, CO5			CO4
Procedural knowledge			CO1,CO2 CO3.CO4, CO5			CO4
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	M	S	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M

Unit	Contents	L	T	P
1 (15 Marks)	Basic Concepts and Terms:- Types of Tax; Basic Terms- Person, Assessee, Assessment Year, Previous Year, Income; Residential Status and tax incidence; Income exempted from tax; Structure to compute tax liability.	06	-	-
2 (15 Marks)	Heads of Income:-Computation of income from salary, various allowances and perquisites; house property (self-occupied and let out property); unrealised rent; computation of income from profits and gains of business or profession.	10	02	02
3 (15 Marks)	Income Under the capital gain and income from other sources:- Meaning of capital assets, long term and short term capital gains; computation of capital gains. Computation of taxable income from other sources.	10	02	02

4 (15 Marks)	Computation of Total Income and Tax Liability of an Individual:-Tax Deducted at Source; Income tax authorities; advance payment of tax; clubbing of income; set off and carry forward of losses, permissible deductions under section 80C, 80CCC, 80CCB, 80CCA, 80D, 80DD, 80E, 80TTA, 80TTB, 80U; computation of taxable income and tax liability of an individual.	10	02	02
TOTAL		36	06	06

**** L =Lectures, T =Tutorials, P =Practical**

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
- Seminar Presentation on any of the relevant topics
- Illustrations of Case Study
- Assignments

Reference Books:-

1. Singhanian & Singhanian: Direct Tax and Practice. Taxmann. New Delhi
2. Gaur and Narang: Direct Tax Law. Kalyani Publishers. New Delhi
3. Mehrotra & Goyal: Income Tax Law & Accounts. Sahitya Bhawan Publications. Agra

SEMESTER-II
Title of the Course: EVENT MANAGEMENT
Course Code: SEC-2
Nature of the Course: Skill Enhancement Course (SEC)
Course Credit: 03 credit
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVES:

- To understand the various concepts and technical nitty-gritties of the event management industry.

Course Outcome: After studying this course, the students should be able to identify the various prospects and operational mechanics of the event management industry.

- CO1: Demonstrate understanding of the basic characteristics of events and principles of event management.
 - ✓ LO1.1: Explain the historical and modern perspectives of event management.
 - ✓ LO1.2: Explain the scope of the events market and the role of the event manager.
- CO2: Demonstrate understating of the logistics and budgetary dimensions of event management.
 - ✓ LO2.1: Enlist and explain the workings of various constituents of the logistics framework of event management.
 - ✓ LO2.2: Draw focus to the budgetary considerations of managing events.
- CO3: Analyze the various aspects of event planning.
 - ✓ LO3.1: Examine and explain the interplay of event protocol, planning tools and staff management in event planning.
 - ✓ LO3.2: Explain the need and importance of work permits of varying types.
 - ✓ LO3.3: Describe different types of leadership abilities and skills required for managing employees as well as customers while managing events.
- CO4: Analyze various components of the event marketing function.
 - ✓ LO4.1: Demonstrate the application of marketing mix elements in event marketing.
 - ✓ LO4.2: Demonstrate the application of promotion mix elements in event marketing.
 - ✓ LO4.3: Explain the need for branding in event management.
- CO5: Analyze the role of communication and public relations in event marketing.
 - ✓ LO5.1: Explain the methods and techniques of employee communication in context to the industry.
 - ✓ LO5.2: Describe the challenges of effective communication in the context of employees and customers.
- CO6: Demonstrate knowledge about the risk elements associated with event management.
 - ✓ LO6.1: Describe the characteristics of different stakeholders and their share in associated risks.
 - ✓ LO6.2: Evaluate possible risks associated with event management and ways to handle the same.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2 CO3				
Conceptual knowledge		CO2,CO3,		CO4,CO5		
Procedural knowledge						
Meta-cognitive knowledge					CO6	

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	S	M	M	M	M
CO2	S	M	M	M	S	S	M	M	M	M
CO3	S	S	S	S	S	S	M	M	M	M
CO4	S	S	S	S	S	S	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	S
CO6	S	S	S	S	S	S	M	M	M	S

UNIT	CONTENTS	L	T	P
I. Principles of Event Management 20 marks	Historical perspective, Introduction to Event Management, Characteristics of events, Scope of Events Market, Requirements of Events Manager	07		
	Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path	05		02
II. Event Planning and Marketing 20 Marks	Preparing event protocol, use of planning tools, dress code, staging, staffing, leadership skill and management, guest demographics, work permits	06	02	02

	Process of event marketing, marketing mix, sponsorship, advertising, event publicity, image and branding, use of other non-conventional mode for event marketing	06	02	
III. Communication, Public Relations and Risk Handling	Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee communications, Lobbying, Community Relations,	07	02	
	Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, Crisis Communications	04		
	TOTAL	35	06	04

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
- Seminar Presentation on any of the relevant topics
- Field Visit
- Assignment

References:

Abson, E., Kennell, J., Wilde, N., Bladen, C. (2017). Events Management: An Introduction. United Kingdom: Taylor & Francis.

Genadinik, A. (2015). Event Planning: Management & Marketing for Successful Events. United States: CreateSpace Independent Publishing Platform.

Quinn, B. (2013). Key Concepts in Event Management. United Kingdom: SAGE

Publications. The Business of Events Management. (2014). United Kingdom: Pearson

Education.

Shone, A., Parry, B. (2013). Successful Event Management: A Practical Handbook. United Kingdom: Cengage Learning.

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP) IN COMMERCE
(FINANCE) DETAILED SYLLABUS OF 3rd SEMESTER**

SEMESTER III

Title of the Course: BUSINESS ECONOMICS

Course Code: C-3

Nature of the Course: CORE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objectives:

To gain understanding of the various economic concepts and theories that influence business operations and decisions and that determine the market forces and overall business environment.

Course Outcome: The student should be able to consider and interpret the primary economic factors that influence business operations and thereby, be able to take more calculated business decisions.

- CO1: Demonstrate basic understanding of the nature and scope of business economics.
 - ✓ LO1.1: Explain the salient features of business economics.
 - ✓ LO1.2: Discuss the application of economic concepts in taking different types of business decisions.
- CO2: Demonstrate the understating of differences between micro and macro economics.
 - ✓ LO2.1: Describe the features of micro and macro economics.
 - ✓ LO2.2: Describe the features of static and dynamic economy.
- CO3: Apply the knowledge of demand and supply in interpreting economic theories in the context of business decisions.
 - ✓ LO3.1: Explain the theory of demand and its prime variables.
 - ✓ LO3.2: Explain the law of supply and the exceptions to the law.
 - ✓ LO3.3: Explain the factors influencing demand and supply.
 - ✓ LO3.4: Cite examples to relate the laws of demand and supply to actual business decision making.
- CO4: Apply the theories costs in calculation and management of business costs.
 - ✓ LO4.1: Draw the interface between costs, prices and profits.
 - ✓ LO4.2: Explain the treatment of different types of costs in business.
 - ✓ LO4.3: Apply understanding of costs to design different methods of pricing.
 - ✓ LO4.4: Describe the applicability of various profit theories in actual business context.
- CO5: Analyze the consumption theories and relate them to business decisions in respect of demand, supply, procurement, production and others.
 - ✓ LO5.1: Compare and contrast between production function and production possibility.
 - ✓ LO5.2: Explain the application of different consumption theories to draw opinions about production possibility.
- CO6: Demonstrate understanding of different types of market structure.
 - ✓ LO6.1: Explain the characteristics of different types of markets.
 - ✓ LO6.2: Explain price-output determination under each of the market situations.

- CO7: Apply the knowledge about factors of production in interpreting production decisions.
 - ✓ LO7.1: Explain the characteristics of the four primary factors of production.
 - ✓ LO7.2: Describe the salient considerations of factor pricing.
 - ✓ LO7.3: Demonstrate knowledge of factors of production in the context of national and international trade.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge		CO1,CO2 CO6	CO3,CO4, CO7	CO5 ,CO6		CO7
Procedural knowledge			CO3,CO4, CO7			CO7
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	S	S	S
CO7	M	M	M	M	S	S	M	S	S	S

Course Contents:

UNIT	Contents	L	T	P
I (15 Marks)	Nature and Scope of Business Economics; Role and Responsibility of a Business Economist	06	-	-
	Micro and Macro Economics – features, scope, merits and demerits; Static and Dynamic Analysis	06	02	-
II (15 Marks)	Demand – Law of Demand, Determinants of Demand, Need and Types of Demand Analysis	06	02	-
	Supply – Law of Supply, Exceptions to the Law, Determinants of Supply; Market Equilibrium – Concept and Determinants	06	-	-
III (15 Marks)	Theory of Consumption; Theory of Production – Production Function, Production Possibility	07	02	-
	Cost Theories, Types of Costs; Price and Pricing – Features, Types and Process; Profit – Features, Theories of Profit	06	02	-
IV (15 Marks)	Market Structure, Types of Market Competition – Monopoly, Duopoly, Oligopoly, Monopolistic	08	02	-

UNIT	Contents	L	T	P
	Factors of Production, Factor Pricing; Trade Cycles; National Income and International Trade – Features and Types	07	-	-
	TOTAL	52	08	-

L= Lectures, T= Tutorials, P= Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Recommended Books:

- C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India)
- Aryasri and Murthy, Business Economics, Tata McGraw Hill
- Mithani, Fundamentals of Business Economics, Himalaya Publishing House
- V.C. Sinha, Business Economics (According to Minimum Uniform Syllabus prescribed by National Education Policy 2020), Sahitya Bhawan

SEMESTER-III
Title of the Course: Entrepreneurship
Course Code: C-4
Nature of the Course: CORE
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objective: This paper shall help students to understand some important concepts and practices of entrepreneurship and induce them to undertake entrepreneurship as a career.

COURSE OUTCOME:

- **CO 1:** Explore the fundamental concepts of entrepreneurship:
 - ✓ LO 1.1: Identify important concepts and terms related to entrepreneurship.
 - ✓ LO 1.2: Explain the behavioural patterns of entrepreneurs and how they differ from managers.
- **CO 2:** Analyze competing theories of entrepreneurship:
 - ✓ LO 2.1: Identify key theories of entrepreneurship, such as those advanced by Schumpeter, Walker, and Drucker.
 - ✓ LO 2.2: Apply the theory of transaction cost to analyze entrepreneurial decisions.
- **CO 3:** Evaluate the relationship between entrepreneurship and economic development:
 - ✓ LO 3.1: Explore the opportunities, challenges, and solutions for entrepreneurial development, particularly in the Northeast region.
 - ✓ LO 3.2: Assess the impact of entrepreneurial development on economic growth and recommend solutions to regional entrepreneurial issues.
- **CO 4:** Study the Behavioural Patterns of Entrepreneurs
 - ✓ LO 4.1: Explore how psychological and social factors influence entrepreneurial activity.
 - ✓ LO 4.2: Consider their personal behavioral tendencies and how they connect or differ from successful entrepreneurial traits.
- **CO 5:** Analyze Industrial Policies and Their Impact on Entrepreneurship.
 - ✓ LO 5.1: Develop recommendations for policy changes to more effectively encourage entrepreneurship.
 - ✓ LO 5.2: Consider the effectiveness of governmental policies in promoting entrepreneurial growth and development.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2		CO2		
Conceptual knowledge				CO4	CO3	
Procedural knowledge			CO5	CO4,CO5	CO5	CO5
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
1 (15 Marks)	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, behavioural pattern of entrepreneurs.	09	-	-
2 (15 Marks)	Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptional model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurship, The theory of invisible cost or the theory of transaction cost.	13	02	02
3 (15 Marks)	Entrepreneurship and Economic Development: Factors impeding the growth of entrepreneurship, how to encourage entrepreneurship; Prospects, problems and solutions for entrepreneurial development (with special reference to North East). Industrial Policies of the state of Assam	16	02	-
4 (15 Marks)	Entrepreneurial Development Programmes in India: entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes.	12	03	04
	TOTAL	50	07	06

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Suggested readings:

1. Khanka S S: "Entrepreneurial Development" S Chand; Reprint Edn. 2006 edition (December 1, 2007)
2. Dr P T Vijayashree& M Alagamma: "Entrepreneurial Development and Small Business Management" Margham Publications; 2016th edition (1 January 2010)
3. Vasant Desai: "Entrepreneurial Development" Himalaya Publishing House (1 September 2014)

SEMESTER-III
Title of the Course: INTRODUCTION TO STOCK MARKET
Course Code: Minor 3
Course Credit: 4 Credits
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objective:

To make the students understand the concept of the stock market and acquaint them with the different terminologies, and strategies, related to investment in the stock market.

Course Outcome:

CO1: Understand the role and importance of Indian Stock market and SEBI.

LO1.1: Explain how stock market operates and SEBI regulations for Stock market.

LO1.2: Explain the role and Function of stock Market and SEBI.

CO2: Analyse various Stock market Terminologies

LO2.1: Explain major stock exchanges of India.

LO2.2: Describe various types of stock market (Bull & Bear), long and short trading options, Brokerage house.

CO3: Application of different method of Online Transaction in the stock Market.

LO3.1: Explain the process of Investment and how to select suitable investment proposal.

LO3.2: Discuss suitable methods for online investing in stock Market.

CO4: Explain the role of Different types of investors, Depositories, and the concept of Dematerialisation.

LO4.1: Explain different types of investors in stock market i.e. Speculator, hedger, and arbitragers.

LO4.2: Creation of DEMAT Account and understand the process of Dematerialisation.

LO4.3: Creation of Portfolios and analysing the role of Depositories

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,			
Procedural knowledge			CO3,CO4,		CO4	CO4
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	M
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	M	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I Introduction (15 Marks)	Introduction to Stock Exchange:- Stock Market Operation, SEBI regulations for stock exchanges, role and function of SEBI.	05	02	02
II Stock Market Terminologies (15 Marks)	Stock Market Terminologies:- Description of major stock exchanges in India; Limit order, bull market, bear and delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Brokerage houses.	07	02	02
III Trading In Stock Market (15 Marks)	Methods of Online Transactions in the Stock Market:- Volume of money to invest in the stock market; Investing in Equities; Investing in Bonds; Investing in Mutual Funds; Investment in Initial Public Offers; How to check on what to buy	12	02	02
IV Dematerialisation Of Securities (15 Marks)	Types of Investors in Stock Market:- Speculator, hedger and arbitragers; Dematerialisation of securities and the process; Role of Depositories; Formation of portfolios; Major stock indices in India.	12	-	-
TOTAL		36	06	06

***L= Lecture, T= Tutorial, P= Practical**

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Suggested Reading:

1. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
Bhole: Indian Financial System: Himalaya Publishers, Mumbai.
2. Madura: International Corporate Finance: Thomsons, USA

SEMESTER-III
Title of the Course: PERSONAL FINANCE
Course Code: GEC-3A
Nature of the Course: GEC
Course Credit: 03 Credits
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

COURSE OBJECTIVES

1. This course integrates economics and concepts of personal finance to help the students of PG programmes (Non-Commerce) to understand the implications of economic events and enable them to make informed financial decision.
2. They will also learn about investment and savings vehicles available in the market along with their risk and return levels.

COURSE OUTCOME:

CO1: Understand various concepts, terminology like savings, investment, inflation, simple and compound interest etc.

LO1.1: Cite examples of the various investment vehicles with its suitability and availability.

CO2: Demonstrate the understating of time value of money, opportunity cost, present value and future value etc. and its applicability in personal finance.

LO2.1: Explain how to apply the concepts for growth of quantum of investment for wealth maximization.

CO3: Computation of income tax and filing of income tax return. .

LO3.1: Explain the process of calculation of gross total income, total income and income tax payable.

CO4: Understand the credit building capacity

LO4.1: Evaluate terms and conditions related with various lending

institutions. CO5: Understand risk and return of various investment vehicles.

LO5.1: Discuss the concept of risk management

LO5.2: Evaluate various types of investment alternatives.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge	CO1	CO1,CO2	CO3,CO4, CO5		CO4,CO5	
Procedural knowledge			CO3,CO4, CO5		CO4, CO5	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M
CO6	S	S	S	S	M	S	S	S	S	S

UNIT	Contents	L	T	P
I Financial Planning (15 Marks)	Personal Finance: Basics of Personal Finance, Scope, objectives. Spend Less to Save and Invest More Financial Success and Happiness.	02	02	-
	Personal Financial Success and the Economy: The Concept of Business Cycle; Inflation-advantages and disadvantages Concept of Simple Interest and Compound Interest Opportunity Costs.	03	01	-
	Time Value of Money: Calculating Future Values, Calculating Present Values	04	02	-
II. Financial Statements Budgets (15 Marks)	Financial Goals: Setting Financial Goals long term and short term Preparation of Budget, Evaluation of budget for control.	03	01	-
	Concepts Financial Statements: The Balance Sheet as a Snapshot of Financial Status. Concept of Net Worth	02	01	-
III. Managing Income Taxes (15 Marks)	Basic concepts: Concept of Heads of income, Gross total income, Taxable Income, Assessment Year, Previous year, Income exempted from tax.	03	01	-
	Deductions, Computation of Tax: Deductions in computing income- Standarddeduction and General deductions. Determination of Tax liability, Tax Deducted at Source, Advance Tax,	03	01	-

	Filing IT return : Filing of Income Tax Return. Tax avoidance and Tax evasion.	02	01	-
IV. Management of Credit and Fundamentals of Investment (15 Marks)	Conceptual framework for credit: Good and evils of Credit Obtaining Credit and Building a Good Credit Reputation Credit Approval Process of the Financial Institutions Selection of lenders, criterion to be considered for selection.	03	01	-
	Concept of risk and investment: Concept of Risk, The Risk Management for investment. Basics of Insurance products. Investment for tax savings- risk free or less risky investment- NSC, PF, PPF, Bank deposits.	03	02	-
	Investments and Market Risks: Investments linked to market risk- Mutual fund investment-types-features-return-risks. Investment in corporate securities-Bonds, shares	02	02	-
	. TOTAL	30	15	-

***L= Lecture, T= Tutorial, P= Practical**

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Reference Books:

1. Khan & Jain; Financial Management-Text, Problems and Cases. Tata McGraw Hill Education (India) Private Limited. New Delhi.
2. Pandey, IM; Financial Management; Vikas Publishing House Pvt Ltd. New Delhi-110014.
3. Robert T. Kiyosaka; Rich Dad Poor Dad. Cashflow Technology. Inc. USA. **Text Books :**
 1. Walker and Walker: Personal Finance Building your Future; McGraw Hill Education (India) Private Limited. Chennai. (2017)
 2. Jeff Madura; Personal Finance; Pearson Education. Pearson Education. 14 Local Shopping Centre, Panchsheel Park, New Delhi. (2017)
 3. Vishal Thakur; Finance for Non-Finance; Amazon. com. (2015)
 4. Manish Chouhan: Personal Finance Principles Every Investor Should Know. Network 18 Publication Private Ltd. New Delhi-08.

SEMESTER-III

Title of the Course: Introduction to Investing and Trading

Course Code: SEC-3A

Nature of the Course: Skill

Enhancement Course

Course Credit: 03 Credits

Distribution of Marks:60 (End Sem) + 40 (In- Sem)

COURSEOBJECTIVES:

- The students will be able to understand the basics of Investing and Trading
- They will understand the avenues of investment and also analyse the Risk and return associated with it.
- They will learn the process of trading and Investment which can be carried out through demat account.

Course Outcomes

CO1: Demonstrating understanding of investing and trading.

LO1.1: Explain the avenues of investment in stock market.

LO1.2: Discuss the concept of time value of money to beat the inflationary effect

CO2: Analyze the structure of capital market of India

LO2.1: Define the concept of primary and secondary market

LO2.2: Discuss regulations of Indian FINANCIAL MARKET

CO3: Demonstrate Understanding of major stock exchange of India

LO3.1: Explain different types of market indices

LO3.2: Discuss depositories and their role.

CO4: Investing and trading in stock market by opening DEMAT account

LO4.1: Explain process and documentation to open a DEMAT account and its application.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO3	CO1,CO2				
Conceptual knowledge		CO1,CO2	CO4	CO2		
Procedural knowledge			CO4			
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNITS	CONTENTS	L	T	P
I (15Marks)	Introduction: Meaning of Investing and Trading, Difference between Savings and Investment, Risk and Return, TimevalueofMoney.InvestmentOpportunities:Savings Bank Deposits, Fixed Deposits, Post office Deposits-its Schemes, Recurring Deposits,RealEstate, Gold,Mutual Funds, Stocks ,ETF,Crypto Currencies	9	1	1
II(15 Marks)	Capital Market: Structure of capital market of India, Meaning of Primary and Secondary Markets, Instruments ofPrimary and Secondary Markets,Regulatorsregulating Indian Financial Markets.	9	1	1
III(15 Marks)	ShareMarket: Introduction to BSEandNSE,Introduction to Market Indices, Depositories and their Role, Methodsof Analyzing the Share Market, Credit Rating,andits Role.	9	1	2
IV(15 Marks)	RoleofDemat Account Trading and InvestinginShare Market, Process, and documentation to open a demat account, Introduction toMobileApplication based trading and investing.	9	1	4
	TOTAL	36	4	8

Here,L=Lecture,T=Tutorial,P=Practical.

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Suggested Readings

- Pathak.B, 'IndianFinancialSystem', PearsonIndia Pvt.Ltd, 5thEdition, 2018.
- KhanM. Y., IndianFinancialSystem, TataMcGrawHillCompany, 10thEdition 2017.
- Bhole: IndianFinancialSystem: HimalayaPublishers, Mumbai.
- Madura: InternationalCorporateFinance: Thomsons, USA

SEMESTER-III
Title of the Course: Hospitality Management
Course Code: SEC-3B
Nature of the Course: Skill Enhancement Course (SEC)
Course Credit: 03 Credits
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course objective:

This paper shall introduce students to some of the basic but significant aspects of the Hospitality Industry.

Course Outcome

CO1: Demonstrate understanding of the concept and dimensions of hospitality.

LO1.1: Cite examples of different types of hospitality

products.

LO1.2: Explain the various components of the

hospitality industry.

CO2: Demonstrate understanding of hospitality management in the context of economic development.

LO2.1: Explain the influence of internal and external factors in the operation of hospitality establishments.

LO2.2: Explain the influence of controllable and uncontrollable factors in the operation of hospitality establishments.

CO3: Apply the understanding of basic types of hospitality sector to differentiate their functioning and management.

LO3.1: Differentiate between commercial and non-commercial establishments.

LO3.2: Distinctively explain the operations and management treatment of commercial and non-commercial establishments.

CO4: Analyze the marketing and legal aspects of hospitality management.

LO4.1: Discuss the various specifications and laws relating to hotel grading, amenities and management.

LO4.2: Explain the distinctive challenges and practices in respect of communication in the hospitality sector.

CO5: Analyze the functioning of key departments and services in hospitality

establishments. LO5.1: Explain the operations of various key departments of

hospitality establishments. LO5.2: Explain the significance and role of services

in the hospitality sector.

CO6: Analyze the management of finance and tracking mechanisms in hospitality.

LO6.1: Discuss the critical considerations in managing finance in hospitality establishments.

LO6.2: Cite examples to explain the significance and role of proper tracking mechanism inhospitality

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,	CO5,CO6		
Procedural knowledge			CO3,CO4,			
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
I. Concept and Types of Hospitality Industry	Definition of Hospitality management, meaning & significance of hospitality management, basic components of hospitality, history of hospitality industry, hospitality products, importance of hospitality management for the economic development of the country	06		-
	Hospitality Industry Services: Accommodation, Food & Beverages, Entertainment, Event Management, Recreation, Functions & Banquets, Business Centre Services, Security, Gaming- seminars, conferences, exhibitions & sales meet, Tourism, Aviation, Railway Catering, Cruise Line Services	07	02	02
II. Factors Influencing Operation of Establishment	Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations	08	02	-
	Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry	06	02	02
III. Key Department and Service	Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions	06		02
	TOTAL	33	06	06

**** L =Lectures, T =Tutorials, P =Practicals**

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Suggested Readings:

1. Wood, R. C. (2015). Hospitality Management: A Brief Introduction. United Kingdom: SAGE Publications.
2. Reynolds, D. R., Rahman, I., Barrows, C. W. (2021). Introduction to Hospitality Management. United Kingdom: Wiley.
3. Pont, L. (2014). Hospitality Management: People Skills and Manners on and Off the Job. United States: Universe.
4. Key Concepts in Hospitality Management. (2013). India: SAGE Publications.
5. Manohar, G. (2009). Hospitality Management. India: Laxmi Publications Pvt Limited.
6. Tesone, D. (2017). Principles of Management for the Hospitality Industry. United Kingdom: Taylor & Francis Group.

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP)
IN COMMERCE (FINANCE)**

**DETAILED SYLLABUS OF 4th SEMESTER
4th Semester**

Title of the course: Business Environment

Course Code: C-5

Nature of the Course: CORE

Course Credit: 4

Distribution of Marks: 60 (End Sem) +40 (In Sem)

Course Objective:

To impart knowledge about business and the external forces that influence business.

Course Outcome:

- CO1: Understand the concept of Business environment.
 - LO1.1: Cite examples of different factors that affect a business establishment.
- CO2: Demonstrate the factors of Business environment and their impact on business.
 - LO2.1: Identify the various factors and how they affect in business policy decisions and its implementation.
 - CO3: Analyse the ethical issues in business, Environmental Scanning.
 - LO3.1: Explain the ethical business issues and scanning of the same to judge the impact
- CO4: Identify various internal and external factors that affect a business. Apply the theories of motivation
 - LO4.1: Explain and differentiate contemporary theories of motivation.
- CO5: Analyze the impact of various such factors and how it play role in business performance.
 - LO5.1: Explain various environmental factors and can identify the positive and negative factors that contribute to business environment.
 - LO5.2: Implement suitable strategies to deal with different factors of business environment.

- CO6: Apply the concepts of Business process outsourcing (BPO), KPO in the business on experimental basis.
 - LO6.1: Explain the ways how to take advantage of BPO, KPO, digital economy, E-Commerce platform.
- CO7: Identify the legal provision relating to protection under the cyber law, analyse the impact of information technology and its impact on business environment.
 - LO7.1: Use the advantage of cyber laws for protecting from financial scam under the provisions of IT Laws.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO4, CO7	CO1		CO5		
Conceptual knowledge		CO1	CO4	CO2, CO3, CO5, CO7	CO2	
Procedural knowledge		CO7		CO3, CO5		
Metacognitive knowledge			CO6			

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	M	M	M	M	M
CO2	S	S	M	S	M	M	M	M	M	M
CO3	S	S	M	S	M	S	S	S	M	M
CO4	S	S	M	S	M	S	S	S	M	S
CO5	S	S	S	S	S	S	S	S	S	S
CO6	S	S	S	S	S	S	S	S	S	S
CO7	S	S	S	M	M	M	S	S	M	M

Unit	Contents	L	T	P
Unit 1 Marks 15	Meaning- Scope and Characteristics of Business Environment—Factors affecting micro and macro environment, Significance for economic policies and decisions in organizations. Environmental Scanning. Economic Environment, Cultural Environment. Characteristics of the Indian Economy, factors affecting the economy, economic resources (natural, industrial and technological) impact of liberalization, privatization, globalization and digitization on Indian business.	12	1	1
Unit 2 Marks 15	Environment- Internal to the Enterprise---(Micro) -Value System, Management Structure and Nature, Human Resource, Company Image and Brand Value, Physical Assets, Facilities, Research & Development, Value creation of Intangibles, Competitive Advantage. External to the Enterprise (Macro) Suppliers, Customers, Market Intermediaries; Macro Demography, Natural, Legal & Political, Technological, Economy, Competition, Socio-cultural and International;	14	1	1

Unit 3 Marks 15	Emerging Trends in Business Concepts, Advantages and Limitations- Franchising, Aggregators, Business Process Outsourcing (BPO) & Knowledge Process Outsourcing (KPO); E-Commerce, Digital Economy.	12	2	2
Unit 4 Marks 15	Elements of Information Technology Act Cyberspace; Cyber laws; Scope of Cyber Laws; Classification of Cyber Crime; Information Technology Act 2000 (with latest amendments); Regulation of Certifying Authorities; Adjudication. Financial scam and its impact on business environment.	12	2	2
Total		50	6	6

L= Lectures, T= Tutorials and P= Practical

Total class = 56 (L=50, T= 6/2, P=6/2)

Modes of Semester Assessment	40 Marks
<ul style="list-style-type: none"> • Two sessional examination each • Others (any one of the following) each <ul style="list-style-type: none"> ✚ Seminar presentation on any of the relevant topics ✚ Study (by visiting) one select organisation. <ol style="list-style-type: none"> 1. ✚ Assignment from a real-life situation of an organisation. 	10 marks 10 marks

REFERENCES:

1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House Pvt. Ltd, Ninth Edition 2007.
2. Rosy Joshi, Sangam Kapoor, Business Environment, Kalyani Publishers, Third Revised edition 2011.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House, Himalaya Publishing House Pvt. Ltd., 22nd Edition 2013.
4. M.Adhikari- Business Environment. Sultan Chand & Sons. Delhi
5. Misra and Pun- Business Environment
6. Dutta R. and Sundaram, K.P.S - Business Environment
7. Chidambara K- Business Environment, Vikas Publishing House

4th Semester
Course Title: Advanced Marketing Management
Course Code: C-6
Nature of the Course: Core
Course Credit: 4 credits
Marks: 60 (End Sem) + 40(In Sem)

Course Objectives: The objective of the course is to help the students understand:

- The concepts of marketing.
- The knowledge of consumer behavior.
- The process of market segmentation.
- The concept of marketing mix.
- The significance of marketing research.

Course Outcome:

- **CO 1:** Grasp the Components of the Marketing Mix:
 - **LO 1.1:** Discuss how the various aspects of the marketing mix interact to achieve marketing objectives.
 - **LO 1.2:** Develop a detailed marketing strategy for different product or service.
- **CO 2:** Analyze Consumer Behavior and Product Strategies
 - **LO 2.1:** Explain product characteristics, classifications, planning and development, product mix, and product life cycle.
 - **LO 2.2:** Assess the influence of customer behavior understanding on product strategy design.
- **CO 3:** Explore Promotion Strategies and Service Marketing
 - **LO 3.1:** Discuss the unique challenges and strategies of service marketing.
 - **LO 3.2:** Develop a promotion strategy incorporating various elements of the promotion mix.
- **CO 4:** Have a firm Grasp the concepts and importance of branding and packaging.
 - **LO 4.1:** Outline different types of brands and packaging features and types.
 - **LO 4.2:** Assess the value of excellent branding and packaging in establishing a strong market presence.
- **CO 5:** Develop and Apply Marketing Research:
 - **LO 5.1:** Identify the objectives, importance, and methods of marketing research.
 - **LO 5.2:** Analyze marketing research data to gain meaningful insights and guide marketing initiatives.
- **CO 6:** Get acquainted with emerging marketing concepts and trends.
 - **LO 6.1:** Identify key emerging marketing concepts such as service marketing, social marketing, and online marketing.
 - **LO 6.2:** Apply emerging marketing concepts to develop innovative marketing strategies.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge		CO4				
Conceptual knowledge		CO1, CO4	CO5	CO2, CO3	CO2, CO3, CO4, CO6	CO3
Procedural knowledge			CO1	CO5, CO6		
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	M	S	M	M	M	M
CO2	S	S	S	M	S	S	M	M	M	S
CO3	S	S	S	S	S	S	S	S	M	M
CO4	S	S	S	S	M	S	S	M	M	S
CO5	S	S	S	S	S	S	S	M	M	M
CO6	S	S	S	S	S	S	M	M	M	M

UNIT	CONTENTS	L	T	P
I (15 Marks)	Meaning, Definition and Classification of Market; Marketing: Concepts, Features, Objectives, Importance; Marketing Functions, Marketing Environment; Market Segmentation: Bases and Criteria; Marketing Mix: The 4 + 3 Ps of Marketing.	12	2	2
II (15 Marks)	Consumer Behavior: Need and Importance, Buying Motives, Consumer Decision Making Process, Types of Consumer Behaviour. Product: Features, Classification, Product Planning and Development, Product Mix, Product Life Cycle. Brand: Brand vs Branding, Types of Brand, Need for Branding, Process of Branding. Brand: Brand vs Branding, Types of Brand, Need for Branding, Process of Branding.	12	2	2
III (15 Marks)	Price: Importance of Price. Pricing: Objectives, Determinants, and Methods Promotion: Need, Importance and Objectives, Promotion Mix. Ps of Service Marketing.	12	2	2

IV (15 Marks)	Place: Channels of Distribution: Types, Functions, Choice of Distribution Channels, Physical Distribution, Packaging: Features and Types. Marketing Research: Objectives, Importance and Methods. Some Important Marketing Concepts: Service Marketing, Social Marketing, Online Marketing, Direct Marketing	12	2	2
	TOTAL	48	8	8

L= Lectures, T=Tutorials, P=Practical
Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of In-Semester Assessment:

(40 Marks)

- One Sessional Examination 10 Marks each
- Other (Any One) 10 Marks
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

Reference Books:

1. Principles of Marketing: A Global Perspective by Philip Kotler et al, Pearson Publication Text Books:
2. Marketing Management by RSN Pillai and V Bhagavathi, S. Chand, 1st Edition, 2010
3. Marketing Management: Concepts, Cases, Challenges and Trends by Govindarajan Madabusi, PHI Publication
4. Marketing Management by Amit Kumar and Jagdish Rao, Sahitya Bhawan Publications, 3rd Revised Edition, 2017

4th Semester
Course Title: Advanced Financial Management
Course Code: C-7
Nature of the Course: CORE
Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective: To familiarize with the concepts of advanced financial management and the role of financial Accountant in Financing decision making.

Course Outcome:

CO1: Demonstrate the overview of Financial Management

LO1.1: Explain the concept and objective of Financial Management

CO2: Application of Theories of Capital Structure.

LO2.1: Explain the concept, determinants, and theories of capital structure by showing examples.

LO2.2: Discuss the Operating and Financial Leverage

CO3: Analyze the concept of Cost of Capital and its practical application

LO3.1: Discuss the methods of Cost of Capital

LO3.2: Examine the use of cost of capital in investment decision making

CO4: Demonstrate understanding of different theories of Dividend

LO4.1: Explain the concept and determinants of Dividend decisions.

LO4.2: Discuss MM Model and Walters Model of Dividend decisions

CO5: Apply the techniques of working capital management in Investment Decision making.

LO5.1: Explain each component of working capital.

LO5.2: Examine methods of Inventory and receivables management.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge		CO1				
Conceptual knowledge		CO2, CO4	CO5	CO3		
Procedural knowledge			CO2, CO3, CO5		CO5	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	M	M	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	M	S	S	S

CO5	S	M	S	S	S	S	S	S	S	M
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Unit	Contents	L	T	P
I (15 Marks)	Financial Management: Concept and Objective of Financial Management Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage.	12	2	2
II (15 Marks)	Cost of Capital- Meaning, Definition and 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) (Theory and Numerical). Capital Investment Decisions with Risk Analysis	12	2	2
III (15 Marks)	Dividend Decisions: Types & determinants of dividend decisions, Dividend models- relevance theory-Walters Model; Irrelevance theory-MM Model, corporate dividend practices in India.	12	2	2
IV (15 Marks)	Working Capital Management: Concept, Objective, Need. Sources of Working Capital, Estimation of working capital; Management of Inventories, techniques of inventory management- EOQ, Stock levels, maintaining stock levels, Management of Receivables, policies for managing receivables.	12	2	2
		48	8	8

**L =Lectures, T =Tutorials, P =Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- Two sessional Examination - 10 Marks each
- Others (Any two) - 10 Marks each
 - Seminar Presentation on any of the relevant topics
 - Assignment
 - Field Survey

Suggested Readings:

1. Khan, Y. M., & Jain, K. P. (2018) Financial Management (text, problems and cases). Chennai: Tata McGraw Hill Publication.
2. Sharma, R. K., & Gupta, K. S. (2011). Financial Management. New Delhi: Kalyani Publication.
3. Pandey, I.M. (2011).Financial Management. New Delhi: Vikas Publication.
4. Gupta, P., & Arora, A. K. (2013). Financial Management. New Delhi: Vayu

Note: Advised to refer latest edition of text book

4th Semester
Course Title: Business Statistics
Course Code: C-8
Nature of the Course: CORE
Course Credit: 04

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective: To familiarize students with the basic concepts of statistical tools used for managerial decision-making in the face of uncertainty.

Course Outcome:

CO1: Understand the meaning of central tendency and various methods of measures of central tendency.

LO1.1: Explain the process of measuring various central values for different kinds of data.

LO1.2: Explain the importance of skewness and kurtosis in statistics and elaborate how they are measured.

LO1.3: Explain the concept of population and sample in statistics.

CO2: Understand various methods of data analysis and their working mechanism.

LO2.1: Explain various how correlation and regression is performed and elaborate how their results can be analyzed and applied in real life situations.

CO3: Understand the concept of probability and various theories under probability.

LO3.1: Explain how probability differently theories are performed numerically and how they can be applied in real life situations.

CO4: Understand the concept of index numbers and its types.

LO4.1: Explain how index numbers can be generated and justify their significance in economic transactions.

LO4.2: Explain what are time series data and its relevance in statistics

LO4.3: Explain what is forecasting and different methods of forecasting.

**Cognitive Map of Course Outcomes with
Bloom's Taxonomy**

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge		CO1				
Conceptual knowledge		CO1,CO2, CO3,CO4				
Procedural knowledge		CO1		CO4		
Metacognitive knowledge		CO2				

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	M	M	S	M	S
CO2	S	M	S	S	S	M	M	S	M	S
CO3	S	M	S	S	S	M	M	S	M	S
CO4	S	M	S	S	S	M	M	S	M	S

UNIT	CONTENTS	L	T	P
I (15 Marks)	Descriptive Statistics: Measures of Central Tendency; Measures of Dispersion; Concept of Skewness and Kurtosis. Concept of Sampling: Population and Sample, Parameter and Statistic; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling).	12	2	2
II (15 Marks)	Simple Correlation and Regression Analysis: Meaning of Correlation and its different types, Scatter diagram, Pearson's co-efficient of correlation; Rank Correlation. Concept of Regression, Regression equations and estimation; Properties of regression coefficients.	12	2	2
III (15 Marks)	Fundamentals of Probability and Probability Distributions: Definitions of Probability, Addition and multiplication laws of probability, Conditional probability and Bayes' Theorem. Mathematical Expectation and variance of a random variable. Standard probability distributions: Binomial, Poisson and Normal.	12	2	2
IV (15 Marks)	Index Number: Meaning, types and uses, Methods of constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain base index numbers; Base shifting, Splicing and deflating, Problems in constructing index numbers, Consumer price index and Important share price indices. Time Series Analysis: Components of time series; Additive and multiplicative models; Moving averages; Determination of Trend: Fitting of trend line (only linear trend). Seasonal variations: Measurement of Seasonal effects using Simple averages and Ratio-to-trend method.	12	2	2
Total		48	8	8

L = Lectures, T = Tutorials, P = Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- Two Sessional Examinations - 10 marks each
- Other (any two) 10 marks each
 - Group Discussion
 - Assignment
 - Seminar Presentation on any topic from the syllabus contents.

Suggested Readings:

1. Sharma, J.K., Business Statistics, Pearson India.
2. Gupta, S.C. and Kapoor, V.K., Fundamentals of Mathematical Statistics, Sultan Chand and Sons, New Delhi.
3. Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons, New Delhi.
4. Hazarika, P., A Textbook of Business Statistics, S Chand & Company.
5. Vohra N. D., Business Statistics, McGraw Hill Education.
6. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.

4th Semester
Course Title: Cybercrime and Security in Banks
Course Code: Minor
Nature of the Course: CORE
Course Credit: 04
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

- To make students understand the importance of cyber security in banks
- To familiarize students about the various kinds of cyber-crime with reference to banks

Course Outcome:

CO1: Demonstrate understanding of Cyber Crime

LO1.1: Explain different tactics of Cyber Crime.

CO2: Understanding the channels of Cyber Security

LO2.1: Explain the importance and need of awareness regarding cyber security in banks

LO2.2 Examine the AI driven and other policies and procedures for Cyber security in banks.

CO3: Apply the cyber security mechanism in Financial Transactions

LO3.1: Explain Hardware and Software based cyber-Security mechanism

CO4: Demonstrate the understanding of Regulatory Framework of Cyber Security in Banks

LO4.1: Discuss RBI guidelines on Digital Payment Transactions

LO4.2: Explain grievance redressal mechanism

LO4.3: Discuss case studies.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge		CO1				
Conceptual knowledge	CO2, CO4	CO2, CO4				
Procedural knowledge			CO3	CO4		
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	S	S	S	S	S	S	S
CO2	M	M	M	S	S	S	M	S	S	S
CO3	M	M	M	S	S	S	S	S	S	S
CO4	M	M	M	S	S	S	M	M	S	S

Units	Contents	L	T	P
Unit-1 (15 Marks)	Introduction to Cyber Crime: Definition, Types; Channels of Cyber Crime: Stalking, Cyber Squatting, Cyber Extortion, Cyber Cheating; Common frauds in digital payments: Card skimming, identity theft, account takeover; Techniques and tactics: Phishing, Hacking, Spoofing, Software piracy; Threats to computer security: Internet Crime, Internet Fraud.	12	02	02
Unit-2 (15 Marks)	Introduction to Cyber Security: Definition and importance of cyber security in banks, Principles of Cyber security, Customer data protection, Third-party risk management, Vulnerability in banks: Cyber-security awareness and training, Cyber security governance: Roles and responsibilities within organizations, establishing cyber security policies and procedures, Emerging technologies and trends in cyber security: AI- driven security solutions.	12	02	02
Unit-3 (15 Marks)	Ensuring Secure Financial Transactions: Preventive measures - Two- factor authentication, Encryption, Secure payment gateways; Introduction to Cyber Security: Importance, Layers of security; Implementing security measures: Hardware-based security (biometrics, tokens), Software-based firewalls, Intrusion Detection Systems; Security Standards and Best Practices: ISO 27001, NIST Cyber security Framework; Control mechanisms: Preventive, Detective and Corrective measures, Collaboration and information sharing	12	02	02
Unit-4 (15 Marks)	Regulatory Framework and Guidelines: RBI guidelines on digital payments: Customer protection, dispute resolution, Rights and duties of the System Provider: Responsibilities of banks and financial institutions; Settlement of disputes: Banking Ombudsman Scheme, Consumer grievance redressal; Legal framework: Main provisions of Information Technology Act, 2000 relating to cyber-crime in banks.	12	02	02
	TOTAL	48	08	08

L= Lectures, T= Tutorials, P= Practicals
Total class = 56 (L=48, T= 8/2, P=8/2)

MODES OF IN-SEMESTER ASSESSMENT: 40 marks

- Two Sessional Examination 10 marks each
- Other (any one) 10 marks each
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Reading

1. IIBF Taxmann Digital Banking
2. Verma Amita, Cyber Crimes and Law, Central Law Publications, Allahabad
3. IIBF, Banking Technology, Indian Institute of Bankers Publication
4. Dasgupta M. Cyber Crimes In India – A Comparative Study, Eastern Law House, Kolkata

CO4	S	S	S	S	M	S	S	S	S	S
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Unit	Contents	L	T	P
Unit I Marks 15	Definition of Cost accounting; essentials of a good Cost Accounting System; Cost Classification; Cost centre and cost units. Control of material cost; purchase, storage and issue of materials. Various stock levels, Economic Order Quantity. Normal and Abnormal loss of materials.	12	2	2
Unit II Marks 15	Labour cost; recording of labour cost, payment of wages, direct and indirect labour cost. Overhead Cost—Functional and behavioural classification; Allocation, apportionment and absorption of overhead costs. Preparation of cost sheet. Concept of process costing, contract costing, job costing	12	2	2
Unit III Marks 15	Management Accounting: Meaning, nature, scope, and functions of Management accounting in decision making; Tools and Techniques of Management accounting. Absorption & Marginal Costing: Marginal & differential costing as a tool for decision making –make or buy; change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.	12	2	2
Unit IV Marks 15	Budgeting for profit Planning and Control: Meaning of budget and budgetary control; Objectives; Types of budgets; Fixed and flexible budgeting, Functional budgeting; Zero based budgeting. Standard costing and variance analysis- concept, advantages and disadvantages of standard costing and variance analysis. Calculation of material variances and labour variances.	12	2	2
Total		48	8	8

L= Lectures, T= Tutorials and P= Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

- Modes of Semester Assessment **40 Marks**
- Two sessional examination 10 marks each
- Others (any two of the following) 10 Marks each
 - Seminar presentation on any of the relevant topics
 - Study (by visiting) one select organisation.
 - Assignment based on field survey

Text and references:

1. Arora M.N.: Cost Accounting-Principles and Practices; Vikas, New Delhi.
2. Jain S.P. & Narang K.L: Cost Accounting; Kalyani, New Delhi
3. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Forest and Datar et al: Cost Accounting- A Managerial Emphasis; Prentice Hall, New Delhi.
5. Sriram: Management Accounting and Financial Analysis, New Central Book Agency, Hyderabad.
6. Paul: Practical Cost and Management Accounting, New Central Book Agency, Hyderabad

5th Semester
Course Title: Business Law
Course Code: C-9
Course Credit: 4
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objective:

To impart basic knowledge and understand some important concept and practices of Business Law. To be acquainted with the essential provisions relating to Business Law.

COURSE OUTCOMES:

CO1: Analysing various concepts of contracts and understand the requisites of valid contract and sale:

LO1.1: Explain the different types of contracts and essentials of a valid contract

LO1.2: Understanding the process of discharge of a contract and its breach.

CO2: Understanding the rules as to a contract of sale:

LO2.1: Analysing the essentials of a contract of sale

LO2.2: Explain the rights exercised by an unpaid seller and the concepts of Conditions and Warranties

CO3: Demonstrating the knowledge of Negotiable Instruments Act, 1881:

LO3.1: Discuss the features and types of negotiable instruments

LO3.2: Analysing the rules as to cheque, bill of exchange and promissory note

CO4: Demonstrating the knowledge of Consumer Protection Act, 2019:

LO4.1: Learning the rules regarding the Consumer Protection Act, 2019

LO4.2: Explain the various machineries for grievance redressal

CO5: Demonstrating the provisions of Partnership Act, 1932 and LLP Act, 2008:

LO5.1: Analysing the provisions of the Partnership Act and understanding the rights and duties of partners

LO5.2: Explain the need of LLP and differences between Partnership and LLP

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO5	CO1, CO2, CO3, CO4		CO1, CO5		
Conceptual knowledge		CO3, CO4	CO4	CO2, CO3	CO3, CO5	
Procedural knowledge		CO1, CO4				
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	M	M	M	M
CO2	S	S	M	S	S	S	M	M	M	M

CO3	S	S	M	S	S	S	M	M	S	S
CO4	S	S	M	S	S	S	M	M	S	S
CO5	S	S	M	S	S	S	M	M	S	S

UNIT	CONTENTS	L	T	P
I (Marks 15)	Indian contract Act, 1872 <ul style="list-style-type: none"> • Definition of contract, Nature and essentials elements of contract, Classifications of contracts, Consideration, Essentials of valid Consideration. • Modes of Discharge and remedies for Breach 	12	2	2
II (Marks 15)	Sales of Goods Act, 1930 <ul style="list-style-type: none"> • Definition of sale as per contract, Essentials elements of contract of sale • Caveat Emptor, Exemptions of Caveat Emptor • Unpaid Seller, Rights of an Unpaid seller against the goods and the buyer • Conditions and Warranties Negotiable Instruments Act, 1881 <ul style="list-style-type: none"> • Definition, Features and Types of Negotiable Instruments • Bills of Exchange, Promissory Note and Cheque • Endorsement – Meaning, Types of Endorsement, Discharge of Parties Holder and Holder in Due Course 	12	2	2
III (Marks 15)	Consumer Protection Act, 2019 <ul style="list-style-type: none"> • Concept of Consumer, Types of Consumers, need for consumer protection, methods of consumer protection • Measures of Consumer Protection in India, Basic Provision of Consumer protection Act, 2019, Oraganisational set up: National and State Consumer Protection Council, District Forum, State Commission and National Commission, Their Functions, Powers and jurisdiction. 	12	2	2
IV (Marks 15)	Partnership Laws <ul style="list-style-type: none"> • The Partnership Act, 1932 – Definition, Characteristics, Partnership Deed, Types, Rights and Duties of Partners. • LLP Act, 2008 – Definitions, Salient features of LLP, Advantages and Disadvantages of LLP, Incorporation of LLP, Conversion of LLP, Difference between LLP/Partnership/Company 	12	2	2
	TOTAL	48	8	8

L =Lecturers, T= Tutorials, P=Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of In-Semester Assessment

40 Marks

Two Sessional Examination 10 Marks each

Other (Any One) 10 marks each

Assignment

Seminar Presentation on any of the relevant topics

Case Studies

Suggested Readings:

1. N. D. Kapoor – elements of business Law – S. Chand & Sons

2. P. R. Chadha – Business Law – Galgotia Publishing Company
3. Dr. P. K. Pradey – Business Law – Mahaveer Publications

5th Semester
Course Title: Advanced Financial Accounting
Course Code: C 11
Nature of the Course: Core
Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective: The basic aim of this paper is to acquaint the students with advanced topics in financial accounting.

Course Outcomes:

CO1: Analysing Financial Statements to assess the financial health and performance of a company:

LO1.1: Preparing Income Statement and Balance Sheet as per Companies Act, 2013.

LO1.2: Explain the process of valuation of shares and goodwill.

CO2: Understanding the provisions of Amalgamation of Companies:

LO2.1: Analysing the accounting treatment of Amalgamation of Companies.

LO2.2: Discuss the need for Internal Reconstruction.

CO3: Creating accounts of Holding Companies and preparing Consolidated Financial Statements:

LO3.1: Discuss the accounting concepts of Holding Companies.

LO3.2: Preparation of Consolidated Financial Statements.

CO4: Creating accounts of Banking Companies and Insurance Companies:

LO4.1: Preparation of Financial Statements of Banking Companies.

LO4.2: Explain the elements of Insurance Contract and preparation of Financial Statements of Insurance Companies.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge		CO2				
Conceptual knowledge		CO1, CO2	CO3, CO4	CO2, CO3		CO3, CO4
Procedural knowledge		CO1, CO2	CO3, CO4			CO3, CO4
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I (15 Marks)	Final Accounts of Companies: Preparation Income Statement and balance sheet of corporate entities, Valuation of Goodwill & shares: Concept and Calculation	12	2	2
II (15 Marks)	Amalgamation of companies Concepts and accounting treatment as per Ind-AS 14 (excluding intercompany holdings), Internal Reconstruction: Concepts and accounting treatment excluding scheme of reconstruction.	12	2	2
III (15 Marks)	Accounting of Holding Companies/Parent Companies Legal definition of holding and Subsidiary Companies; Basic rules for preparing Consolidated Balance Sheet, Preparation of Consolidated balance sheet with one subsidiary company, Relevant provisions of Ind-AS 21	12	2	2
IV (15 Marks)	Accounting for Banks and Life Insurance Companies: Accounts of Banking Companies; Classification of assets and provisions to be made on assets, Preparation of Profit and Loss a/c and Balance Sheet Definition and elements of Insurance contract, meaning terminologies used in Insurance Accounting- Premium, Whole life policy, Endowment Policy, Surrender Value, Sum assured, Reinsurance, Annuity, Claim settlement ratio. Books of accounts maintained by Life Insurance Companies, Ascertainment of profit in life Insurance Business, Preparation of Revenue Account, Balance sheet and valuation Balance sheet of life Insurance companies.	12	2	2
	TOTAL	48	8	8

** L =Lectures, T =Tutorials, P =Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

- Two sessional Examination - 10 Marks each
- Others (Any Two) - 10 Marks each
 - Seminar Presentation on any of the relevant topics
 - Assignment
 - Project Report

Suggested Readings:

1. Gupta R. L. Advanced Financial Accounting – S. Chand & Sons
2. Kumar, Anil S - Advanced Financial Accounting –Himalaya Publication House
3. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd., New Delhi)
4. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul : Accountancy, Valume- I and II (new Central Book Agency, Kolkata)

Note: Latest edition of text books may be used

5th Semester
Course Title: Public Financial Administration
Course Code: Minor 5
Course Credit: 4
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

The course aims to understand management of public expenditure, public debt and budgetary techniques and practices.

The course aims at imparting knowledge about the Government Finance Administration.

To make the students aware about the financing mechanism and how it is governed by the concern ministries at state and central levels.

The course aims to understand taxation policy, management of public expenditure and budgetary techniques and practices.

Course Outcome:

CO1: Demonstrate the understanding of concepts of Public Finance

LO1.1 Explain the Public goods, private goods, merit goods etc.

LO1.2: Discuss the theories of Public Expenditure and Public Revenue.

LO1.3 Discuss major taxes in India

CO2: Demonstrate understanding of Public Debt and Budget

LO2.1: Discuss the concept and theories of Public Debt

LO2.2: Explain various types of Budgets

CO3: Evaluate the current budget.

LO3.1: Discuss different components of the latest budget.

CO4: Demonstrate the understanding of principles of Federalism

LO4.1: Explain the Latest Finance Commission and Financing of the Plan with Reference to the Latest Five-Year Plan

LO4.2: Define GDP, GNP, Per Capita Income, Poverty and Poverty Alleviation

CO5: Understanding Fiscal Policy and its significance in the economy

LO5.1: Discuss Fiscal Policy, Fiscal Reforms in India with Fiscal Trends in India for economic Growth and Stability

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1	CO1, CO2				
Conceptual knowledge	CO1	CO1, CO2 CO4, CO5		CO3	CO3	
Procedural knowledge				CO3	CO3	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	S	S	S	S	M
CO2	S	M	S	S	S	M	S	S	S	S
CO3	S	M	S	S	S	M	S	S	S	M
CO4	S	M	S	S	S	S	S	S	S	S
CO5	S	M	S	S	S	M	S	S	S	M

UNITS	CONTENTS	L	T	P
Unit I: Introduction (15 Marks)	Nature and Scope of Public Finance (Only conceptual understanding of Scope, Public Goods, Private Goods, Merit Goods etc. Law of Maximum Advantages Public Expenditure----Meaning, Importance, Canon's Effects and Theories Public Revenue--Meaning, Sources, Classification and Canon of Tax, Ability to Pay, Incidence and Shifting Effects of Tax Burden. Major Taxes in India: Value Added and Concept of GST	12	2	2
Unit II: Public Debt and Budget (15 Marks)	Public Debt--Meaning, Types, Theories, Sources, Economic Effects and Redemption. Budget--Meaning, Types, Revenue & Capital Budget, Revenue & Capital Expenditure Deficit--Concept, Revenue Deficit, Fiscal Deficit, Monetized Deficit, Primary Deficit, Surplus, Balance Budget and Budgetary Control Latest Budget of the Union of India: Critical Appraisal of the Latest Budget	12	2	2
Unit III: Federal Finance and National Income (15 Marks)	Federal Finance--Concept, Principles of Federalism, Role of Finance Commission, Local Finance. Recommendations of the Latest Finance Commission Planning, Objectives, Strategies, Financial Aspects of the Plan and Financing of the Plan with Reference to the Latest Five Year Plan National Income Concepts and Poverty---GDP, GNP, Per Capita Income, Poverty and Poverty Alleviation	12	2	2
Unit IV Fiscal Policy, Macroeconomic Environment (15 Marks)	Basic Concepts--Fiscal Function, Fiscal Policy, Public Sector and Concept of Equity Fiscal Reforms in India Fiscal Trends in India Growth and Economic Stability	12	2	2
	TOTAL	48	8	8

L= Lectures, T= Tutorials and P= Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of Semester Assessment 40 Marks

- Two sessional examination 10 marks each
- Other Any Two of the following: 10 marks each
Assignment on Annual Union and State Budget.
The students may make one presentation on the annual budget.
Budget discussion may also be arranged among the students.

Text and Reference Books:

Tyagi, B.P; Public Finance

Houghton, E. W. (Ed.) (1988), Public Finance, Penguin, Baltimore.

Jha, R. (1998), Modern Public Economics, Routledge, London.

Mithani, D. M. (1998), Modern Public Finance, Himalaya Publishing House. Mumbai.

Musgrave, R. A. and P. B. Musgrave (1976), Public Finance in Theory and Practice, McGraw Hill, Kogakusha, Tokyo.

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP)
IN COMMERCE (FINANCE)
DETAILED SYLLABUS OF 6th SEMESTER**

6th Semester

Course Title: Indian Financial System

Course Code: C - 12

Course Credit: 4

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course objectives:

On successful completion of the course, the Students will be able to

- Understand the financial system, Institutions, financial markets and services.
- Analyse the concepts relevant to Indian financial market and relevance.
- Understand concept of financial services, types and functions.
- Understand the types of financial Instruments.
- Demonstrate an understanding the functioning of stock markets

Course Outcomes:

CO1: Demonstrate an understanding on the structure of Financial System in India:

LO1.1: Explain the constituents of Financial System.

LO1.2: Discuss overview of Financial System in India.

CO2: Understanding the functioning of Financial Institutions:

LO2.1: Discuss the working mechanism of various types of financial institutions in India

CO3: Demonstrating the knowledge of Financial Services and Mechanism of Stock Exchange in India:

LO3.1: Discuss the various types of financial services provided in India.

LO3.2: Explain the functioning of the stock market and gaining knowledge on trading of securities in the stock exchange

CO4: Demonstrating the constituents of Financial Market:

LO4.1: Explain the constituents of financial markets and their working mechanism.

LO4.2: Discuss the various instruments traded in financial markets.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1	CO4				
Conceptual knowledge	CO1	CO2, CO4		CO3		
Procedural knowledge			CO3, CO4			
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S

UNITS	CONTENTS	L	T	P
Unit I (15 Marks)	Overview of financial system:- Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.	12	2	2
Unit II (15 Marks)	Financial Institutions:- Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.	12	2	2
Unit III (15 Marks)	Financial Services:- Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating; Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE	12	2	2
Unit IV (15 Marks)	Financial markets and instruments:- Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.	12	2	2
	TOTAL	48	8	8

L= Lectures, T= Tutorials and P= Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of Semester Assessment 40 marks

Two sessional examination 10 marks each

Others (any one of the following) 10 marks each

Visit any financial institution and prepare a report regarding its structure, functions and performance.

Presenting the report in a class room seminar.

Reference Books

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill
- Khan, M.Y, Indian Financial System, McGraw Hill

- Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
- Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
- Guruswamy, S., Financial Services and System, McGraw Hill
- Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
- Khan. M.Y, Indian Financial System, Vikas Pub. House
- H.R Machiraju, Indian Financial System, Vikas Pub. House
- E. Gordon & K. Nataraj, Financial Markets and Services, HPH

Note: Latest edition of text books may be used

6th Semester
Course Title: INVESTMENT MANAGEMENT AND SECURITY ANALYSIS
Course Code: C-13
Nature of the Course: Core
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

This course aims at providing students with an understanding of economy- industry-company analysis and various inter linkages that influence the securities market. It enables them to establish the valuable linkage between modern theories of finance and the analytical techniques used by investors for valuing securities.

Course Outcomes:

CO1: Analysing the basics of Investment:

LO1.1: Explain the concepts of Investment, Speculation and Gambling

LO1.2: Discuss the investment process and linkage between Security Analysis and Portfolio Management

CO2: Understanding the working of Securities Market and concept of Risk and Return:

LO2.1: Describe the process of listing and dematerialization of securities.

LO2.2: Explain the components of risk and return

CO3: Apply tools and techniques of Security analysis:

LO3.1: Discuss the concept of Fundamental Analysis and its constituents.

LO3.2: Discuss various tools and techniques of Technical Analysis

CO4: Evaluate the rationale of Efficient Market Hypothesis

LO4.1: Explain the hypothesis behind market efficiency

LO4.2: Discuss the process of valuation and calculation of stock returns.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO2	CO2			CO2	
Conceptual knowledge	CO1		CO3		CO4	
Procedural knowledge			CO3		CO4	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	M	S	M	S	S
CO2	S	S	S	S	S	M	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I (15 Marks)	Introduction to Investment: <ul style="list-style-type: none"> • Introduction • Investment vs. Speculation, Investment vs. Gambling • Investment Objectives, Investment Attributes • Investment Process • Security Analysis vs. Portfolio Management 	12	1	1
II (15 Marks)	Securities Markets: Development of Stock Market in India. Dematerialization of Shares- Listing of Securities. Risk and Return - Total Risk and its Factors- Concept and Components of Total Risk, Systematic and Unsystematic Risk.	13	2	2
III (15 Marks)	Security Analysis: <ul style="list-style-type: none"> • Fundamental Analysis: <ul style="list-style-type: none"> ○ Economic, Industry and Company Analysis, Forecasting of earnings. • Technical Analysis: <ul style="list-style-type: none"> ○ Charting Tools, Market Indicators, Dow Theory, Random Walk Theory 	13	2	2
IV (15 Marks)	<ul style="list-style-type: none"> • Efficient Market Hypothesis, Different Forms of EMH and their Empirical Tests • Stock return and Valuation: Anticipated Return, Present Value of Return, Multiple year holding period 	12	1	1
	TOTAL	50	6	6

** L =Lectures, T =Tutorials, P =Practical

Total class = 56 (L=50, T= 6/2, P=6/2)

MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

- Two sessional Examination - 10 Marks each
- Others (Any One) - 10 Marks each
 - Seminar Presentation on any of the relevant topics
 - Assignment
 - Group Discussion

Suggested Readings:

1. Donald E.Fischer & Ronald J.Jordan, 'Security Analysis & Portfolio Management', Prentice Hall

of India Private Ltd., New Delhi 2000.

2. V.A.Avadhani – ‘Securities Analysis and Portfolio Management’, Himalaya Publishing House, 1997.

3. V.K.Bhalla, ‘Investment Management’, S.Chand & Company Ltd., Seventh Edition, 2000.

4. Punithavathy Pandian, ‘Security Analysis & Portfolio Management’ – Vikas Publishing House Pvt., Ltd., 2001.

Note: Latest edition of text books may be used.

6th Semester
Course Title – Financial Statement Analysis
Course Code –C 14
Nature of Course –Core
Course Credit –4
Distribution of marks – 60 (End Sem) + 40 (In-Sem)

Course Objectives:

The course is design to familiarize the students with the concepts and meaning of financial statements and its tools and techniques that require to measures the performance of the company. The course will make them understand about the importance of cash flow and also about the financial reporting prepared by the company.

Course Outcomes and Learning Outcomes:

CO1: Analysing the need of financial statements and the various tools for analysing such statements:

LO1.1: Explain the basics of Financial Statements

LO1.2: Discuss the tools and techniques used to analyse and interpret financial statements of a company

CO2: Demonstrate understanding of the significance of Accounting Ratios:

LO2.1: Discuss the various types of accounting ratios and interpreting the financial performance of companies using such ratios.

CO3: Preparing Cash Flow Statement:

LO3.1: Discuss the significance of preparing a cash flow statement.

LO3.2: Discuss the various activities covered under cash flow statement

CO4: Understanding the way of reporting financial performance as per Accounting Standards, IFRS and GAAP:

LO4.1: Explain the concept of Accounting Standards, IFRS & GAAP.

LO4.2: Discuss the rationale behind CSR Reporting and practices.

Cognitive Map of Course Outcomes with Bloom’s Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge						
Conceptual knowledge	CO2	CO3		CO1		
Procedural knowledge	CO2	CO3, CO4	CO3, CO4			CO4
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I (Marks 15)	Introduction <ul style="list-style-type: none"> • Financial statements – Meaning, Nature, Objectives, Types, Importance, Limitations • Tools and Techniques of Financial Statements Analysis – Comparative Statements, Common Size Statements, Trend Analysis. 	12	02	2
II (Marks 15)	Ratio Analysis <ul style="list-style-type: none"> • Meaning, Nature, Objectives, Significance, Classifications of Ratios, Merits and Demerits of Ratio Analysis • Calculation of Profitability Ratios, Solvency Ratios, Liquidity Ratios, Turnover Ratios. Market Test Ratios with interpretation. 	12	02	2
III (Marks 15)	Cash Flow Statement <ul style="list-style-type: none"> • Meaning, Use, Significance and Classification of Cash Flow Statements. Cash Flow From –Operating, Investing and Financing Activities 	12	02	2
IV (Marks 15)	Financial Reporting <ul style="list-style-type: none"> • Concept of Financial Reporting, Accounting Standards, IFRS and GAAP • Issues and Problems of Financial Reporting with special reference to manipulation of accounts. 	12	02	2
	Totals	48	08	8

L =Lecturers, T= Tutorials, P=Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of In-Semester Assessment

40Marks

- Two Sessional Examination marks each 10
- Other (Any Two) marks each 10
 - Assignment
 - Seminar Presentation on any of the relevant topics
 - Group Discussion

Suggested Readings:

1. Sharma RK & Shashi K, Gupta – Management Accounting, Kalyani Publishers.
2. Gokul Sinha, Financial Statement Analysis – eastern Economy edition, PHI Learning Private Limited.
3. John J. Wild, K.R. Subramanyam & Robert F. Halsey, Financial Statement Analysis, Tata Mc Graw Hill

6th Semester
Course Title: Income Tax Law and Practice
Course Code: C-15
Nature of Course: Core Course credit-4
Distribution of marks – 60 (End Sem) + 40 (In-Sem)

Course Objective:

This course provides a clear understanding about income tax and its calculation along with practical applicability of all sections and guidelines.

Course outcomes:

- CO1: Understand the basic concept of direct tax and its related terms like assessee, assessment year, previous year, residential status and tax incidents.
 LO1.1: Explain the process of determining the residential status and tax incidence.
 LO1.2: Explain which incidents are exempted from tax and idea to identify them.
 LO1.3: Explain the exemptions under section 10 of Income tax act 1962.
- CO2: Understand various heads of income on which income tax will be imposed.
 LO2.1: Explain the concept of salary, perquisites, allowances, house property, and unrealized rent, income from business & profession and income from other sources.
 LO2.2: Explain the steps involved for calculation of income under various heads with practical examples and numerical.
 LO2.3: explain about those incomes which come under income from other sources when they are not treated by other heads.
- CO3: Understand the concept of income from capital gain and their tax incidents.
 LO3.1: Explain the difference between short term and long term capital gain provisions for calculating both.
- CO4: Understand the concept of tax deducted at source, advance tax , set off and carry forwards.
 LO4.1: Explain the steps and formalities that should be keep in mind when we will deal with advance tax, TDS, set off and carry forward.
- CO5: Understand the concept of gross total income, slabs of income or taxation along with various deduction schemes offered by Income tax act 1961.
 LO5.1: Explain the steps of calculating gross total income.
 LO5.2: Explain the conditions and limits offered under various deduction schemes..

Cognitive Map of Course Outcomes with Bloom’s Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1	CO1				
Conceptual knowledge	CO1	CO1				
Procedural knowledge	CO4	CO2, CO3 CO4, CO5	CO2, CO3 CO4, CO5	CO4, CO5	CO4, CO5	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	M	S	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M

UNIT	CONTENTS	L	T	P
Unit I: 15 marks	A. Introduction Basic concepts: Income, person, assessee, assessment year, previous year, heads of income, gross total income, total income, Residential status; Scope of total income on the basis of residential status. B. Exempted income under section 10. C. Computation of Income under the head---Income from Salaries; meaning of perquisites, taxable and exempted perquisites, Valuation of perquisites- residential accommodation, obligations of the employee paid by employer.	12	2	2
Unit II: 15 marks	A. Computation of Income from house property: Basis of charge, Meaning of GAV, NAV and their valuation, Computation of income from Self-occupied House, Let-out property and deemed to be let-out property, loss due to vacancy, unrealised rent. B. Computation of income from Profits and Gains of Business or Profession. Basis of charge, provisions Under Sections, 29,30,31,32,33,34, 35, 36 and 37(1) of the Income Tax Act, 1961. Deductibility of business expenses and losses.	12	2	2
Unit III: 15 marks	A. Income from Capital Gain- Concept of Capital Assets, Transfer of capital assets, Computation of Income from Long Term Capital Gain and Short-Term Capital Gain. Exempted Capital Gain U/S 54. B. Income from Other sources- computation of Income, allowable deductions. C. Permissible deductions from GTI Under Sections-80C, 80CCA, 80CCB, 80D, 80DD, 80E, 80G, 80TTA, 80TTB.	12	2	2
Unit IV: 15 marks	A. Concept of Set off and carry forward of losses, Business Loss both speculation and non-speculation, loss from house property. B. Advance tax, Deduction of tax at source on Salary, dividend income and interest income. C. Computation of tax liability in the hands of Individual Assesses. D. E –Filing	12	2	2
	TOTAL	48	8	8

L= Lectures, T= Tutorials and P= Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of Semester Assessment

- Two sessional examination marks each 10
- Others (any one of the following) Marks each. 10
 - ❖ Seminar presentation on any of the relevant topics
 - ❖ Visit to tax consultant office and prepare a field visit report mentioning practical experience.

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. Journals:
 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
 3. Current Tax Reporter. Current Tax Reporter, Jodhpur

CO4	S	S	S	S	M	S	S	M	M	S
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UNIT	CONTENTS	L	T	P
I Marks 15	Introduction to Insurance Marketing: Importance of marketing in insurance, Types of insurance products, Definition of marketing, Definition and classification of services, 7P's of Marketing Mix, the service Marketing mix, marketing of insurance products, the Life Cycle of Insurance Products,	12	02	02
II Marks 15	Understanding Customer Needs: Market segmentation and targeting, Consumer behaviour in insurance, Identifying customer needs and preferences Customer relationship management in insurance, Market research techniques, promotion of insurance products, branding of insurance products, Fundamental of insurance pricing, pricing objectives, life Vs non-life insurance pricing, distribution channels, marketing strategies of Indian insurance products	12	02	02
III Marks 15	Designing Insurance Products: Product development process, Types of insurance policies (life, health, property, etc.), Pricing strategies in insurance, Pricing strategies: striking a balance between affordability and profitability, Customization and personalization: tailoring products to meet consumer needs, Innovation in insurance product design by using technology	12	02	02
IV Marks 15	Promotional Strategies and Distribution Channels: Distribution channels in insurance - agents, brokers, online platforms, etc., Role of intermediaries in insurance marketing, Salesforce Management Direct vs. indirect distribution, Promotional strategies for insurance products, Digital marketing techniques in insurance, Social Media Marketing, Regulatory aspects of insurance advertising, Data Analytics: Utilizing data-driven insights in insurance marketing, Challenges in Insurance marketing in the digital age, Insurance marketing scenario in India	12	02	02
TOTAL		48	8	8

L= Lectures, T= Tutorials, P= Practicals

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes Of In-Semester Assessment:

(40 Marks)

- Two Sessional Examination 10 Marks each
- Other (any one) 10 marks each
 - Group Discussion
 - Assignment

- Seminar Presentation on any of the relevant topics

Recommended Books:

- Chetana MR, Darshan C, Girish S.: Marketing of Insurance Products; Himalayan Publishing House
- Vipul: Marketing in Banking and Insurance; Vipul prakashan
- Dr. Sandeep Sharma: Insurance Marketing

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP)
IN COMMERCE (FINANCE)
DETAILED SYLLABUS OF 7th SEMESTER**

7th Semester

Course Title: Business Analytics

Course Code: C-16

Nature of the Course: CORE

Course Credit: 4 Credits

Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Objective: The objective in this course is to

- Help students grasp the fundamental concepts of business analytics.
- Equip students with the skills to apply business analytics in real-world scenarios.
- Develop students' ability to analyze and interpret data to make informed business decisions.

Course Outcome:

CO1: Understand the fundamental concepts and scope of business analytics.

- LO1.1: Explain the key components of business analytics including descriptive, predictive, and prescriptive analytics.
- LO1.2: Illustrate the application of business analytics in various business scenarios.

CO2: Grasp the importance of ethical data collection, management, and use.

- LO2.1: Identify ethical issues related to data privacy, security, and responsible data handling.
- LO2.2: Demonstrate knowledge of ethical practices in data analytics.

CO3: Comprehend the concept of Big Data and its five characteristics (the 5 Vs).

- LO3.1: Define Big Data and describe its five key characteristics: Volume, Velocity, Variety, Veracity, and Value.
- LO3.2: Discuss the various sources and methods of Big Data collection.

CO4: Explore the challenges associated with Big Data storage, processing, integration, and security.

- LO4.1: Analyze the storage, processing, and integration challenges in managing Big Data.
- LO4.2: Evaluate the security concerns and skills gap in handling Big Data.

CO5: Apply business analytics tools in marketing and finance for informed decision-making.

- LO5.1: Use data analytics to understand consumer behavior and market opportunities in marketing.
- LO5.2: Employ analytics to make strategic, investment, and operational financial decisions.

CO6: Utilize tools for business data analysis and visualization effectively.

- LO6.1: Create data visualizations using Google Spreadsheet and Power BI.
- LO6.2: Design comprehensive reports using sample datasets in Power BI.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1, CO3	CO1				CO6
Conceptual knowledge		CO1, CO2	CO5	CO2, CO5, CO4	CO5	
Procedural knowledge		CO3	CO5		CO4	CO6
Meta-cognitive knowledge				CO5		CO6

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	S	M	M	M
CO2	S	S	S	M	S	M	S	M	M	M
CO3	S	S	S	S	S	M	S	M	M	M
CO4	S	S	S	M	S	M	S	S	M	M
CO5	S	S	M	S	S	M	S	S	S	M
CO6	S	S	S	S	S	M	S	S	M	M

UNITS	COURSE CONTENTS	L	T	P
I: Introduction to Business Analytics and Data Ethics (15 Marks)	Business Analytics: Concept, scope and key components: (Descriptive, Predictive, and Prescriptive analytics) Data Ethics: Ethical data collection, management, and use, Data privacy, security, and responsible data handling.	12	02	-
II: Big Data (15 Marks)	Big Data: Concept, The 5 Vs (Volume, Velocity, Variety, Veracity, and Value). Data Sources and Collection: Structured vs Unstructured data, Data collection techniques (Surveys, Interviews, Transaction data, Social Media Monitoring, IoT Devices and Sensors, Web Scraping) and tools (SurveyMonkey, Tableau, Google Forms, Google Analytics) Challenges: Storage, processing, integration, security, and skills gap.	14	02	-

<p>III: Application of Business Analytics in Marketing and Finance (15 Marks)</p>	<p>Data Analytics in Marketing: Role of data in analysing consumer behaviour and marketing activities, Application, Overview of Data collection methods, tools and software (Google Search Console, HubSpot, Active Campaigns, Qualtrics)</p> <p>Data Analytics in Finance: Role of analytics in financial decisions (strategic, investment, operational), Applications, Overview of Data collection methods, tools and software (Bloomberg, SQL Databases, Reuters Eikon), Data Analytics in HR: Role of data in HR decision making, types of HR data, Application, Overview of Data collection methods, tools and software (HRIS, SPSS, R Statistics)</p>	14	02	-
<p>IV: Tools for Business Data Analysis and Visualization (15 Marks)</p>	<p>Google Spreadsheets: Creating bar charts, pie charts, line charts.</p> <p>Power BI Desktop: Creating simple visualizations (charts, graphs, maps), and designing reports in Power BI using sample datasets (e.g., sales data, market trends).</p>	06	02	12
TOTAL		46	08	12

Where, *L=Lectures, T=Tutorials, P=Practical*

Total class = 56 (L=46, T= 8/2, P=12/2)

MODES OF IN-SEMESTER ASSESSMENT:

(40Marks)

- Sessional Examination (Two)- **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group Discussion
 - Assignment/ Project Work
 - Seminar Presentation on any of the relevant topics
 - Hands-on-learning

Suggested Readings:

1. Békés, G., & Kézdi, G. (2021). *Data Analysis for Business, Economics, And Policy*. Cambridge University Press.
2. Kumar, U. D. (2021). *Business analytics: The science of data-driven decision making* (2nd ed.). Wiley India Pvt. Ltd
3. Paczkowski, W. R. (2021). *Business analytics: Data science for business problems* (1st ed.). Springer International Publishing AG
4. Prasad, R. N., & Acharya, S. (2016). *Fundamentals of business analytics* (2nd ed.). Wiley India Pvt. Ltd

Note: Latest edition of text books may be used.

SEMESTER-VII
Title of the Course: Corporate Financial Reporting
Course Code: C-17
Nature of the Course: CORE
Course Credit: 04 credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

- To enable the students to acquire the basic knowledge of the corporate reporting
- To learn the techniques of reading the financial statements.

Course Outcome:

CO1: Understand the concept and analyze the corporate reports

LO 1.1: Explain the role of valuation in corporate reporting.

LO 1.2: Understand and analyse the books of accounts under the Companies Act 2013

CO2: Describe the structure of financial reporting.

LO 2.1: Understand and describe the structure of schedule III under the companies act 2013

LO 2.2: Explain the classification of equity and liabilities, current assets and non-current assets.

CO3: Understanding and analyzing the annual reports of companies.

LO 3.1: Explain the financial statements of companies.

LO 3.2: Analyze and evaluate the different reports and notes on accounts forming part of the annual reports.

LO3.3: Applying knowledge to read the financial reports

CO4: Analyze and evaluate the different types of non-accounting reports.

LO 4.1: Analyse and evaluate the different non-accounting reports.

LO 4.2: Exposure to new trends in corporate reporting.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1				
Conceptual knowledge			CO3	CO1, CO4	CO3	
Procedural knowledge				CO3		
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	S	S	S	S
CO2	M	S	S	M	M	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	M	M	S	M	M	M	M	M	M	S

UNIT	CONTENTS	L	T	P
I: Corporate Reporting Framework (15 Marks)	Corporate reporting - Overview, need and importance. Role of Valuation in Accounting Allocation in Accounting Financial and Physical Capital Maintenance Books of Account under the Companies Act, 2013	14	02	-
II: Financial Reporting Structure & Terminologies (15 Marks)	Structure under Section 129 read with Schedule-III of the Companies Act, 2013 Classification of Equity and Liabilities Reserves and Surplus Non-current Liabilities Non-current Assets Current Assets	12	02	-
III: Financial Reporting (15 Marks)	Presentation of Standalone and Consolidated Financial Statements Independent Auditor's Report Notes on Accounts annexed to and forming part of the Financial Statements (This block should be instructed giving reference to Annual Reports of Large Companies)	14	02	-
IV: Financial Reporting (Non-Accounting Reports) (15 Marks)	Director's Report, Management Discussion and Analysis, Sustainability Reporting, Tripple Bottom Line Reporting, Corporate Social Responsibility Reporting and Challenges, Fair Value Measurement, Integrated Reporting, Business Responsibility Reporting.	12	02	-
	TOTAL	52	08	-

** L =Lectures, T =Tutorials, P =Practical

Total class = 56 (L=52, T= 8/2,)

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

❖ Two Sessional Examination -

10 x 2= 20 marks

❖ Other

10 x 2= 20 marks

▪ Assignment

▪ Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Horngren, Sundem and Elliott: Financial Accounting: Pearson Education, New Delhi.
2. Annual Reports of Large Companies. (Listed in Bombay Sensex or NIFTY)
3. Bhattacharyya: Financial Accounting for Managers; Prentice Hall of India, New Delhi.
4. Gupta A: Financial Accounting for Managers: Pearson Education, New Delhi.
5. Tulsian: Financial Accounting for Management: Tata McGraw Hill Education, New Delhi.

Note: Latest edition of text books may be used.

CO1	S	S	S	M	M	M	S	S	M	M
CO2	M	M	S	S	S	M	S	M	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	M	M	S	M	M	S	S	M	S	S

UNIT	CONTENTS	L	T	P
I: Audit & Audit Process (15 Marks)	Audit- Meaning, Importance, Objectives. Various Classes of audit. Audit Process - Internal control; Internal audit and Internal check; Planning the audit: Audit Programme; Evidence; Audit Procedures to obtain audit evidence. Audit sampling. Audit Trail. NFRA-Role	14	02	-
II: Audit of limited Companies (15 Marks)	Qualification and appointment of company auditor, their powers, duties and liabilities; Overview of Management Audit, Cost Audit and tax Audit. Audit of share capital and debentures, Managerial remuneration; Depreciation and reserves; Divisible profits and dividends.	12	02	-
III: Reporting and Ethics in Audit (15 Marks)	Independent Auditor's Report- Standard and Qualified Report. Need For Professional Ethics in Audit, Fundamental Principles of Professional Ethics, Independence of Auditors, Threats to Independence, Professional Skepticism	14	02	-
IV: Recent Trends in Auditing (15 Marks)	Forensic Audit- Meaning, Need and Importance. Social Audit meaning, need and importance. Relevant Auditing and Assurance Standards (AASs); Use of Artificial Intelligence in Auditing- Conceptual Framework.	12	02	-
	TOTAL	52	8	-

** L =Lectures, T =Tutorials, P =Practical

Total class = 56 (L=52, T= 8/2,)

MODES OF IN-SEMESTER ASSESSMENT:

- ❖ Two Sessional Examination -
- ❖ Other

(40 Marks)

10 x 2= 20 marks

10 x 2= 20 marks

- Assignment
- Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Gupta Kamal: Contemporary Auditing: Tata McGraw-Hill; New Delhi.
2. Tandon B.N: Principles of Auditing; S. Chand & Co., New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing; Sultan Chand, New Delhi.
4. Basu: Fundamentals of Auditing, Pearson, New Delhi.
5. ICAI/ ICSI Study Material.

Note: Latest edition of text books may be used.

SEMESTER- VII
Title of the Course: Retail Banking
Course Code: Minor- 7A
Nature of the Course: Minor
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

- To introduce students with the Basics of Retail Banking.
- To understand about different types of retail products and the product development Process.
- To expose students to the different technologies adopted in the area of retail banking and services offered by banking institutions in India.

Course Outcomes & Learning Outcomes:

CO1: Understand the fundamental concepts, features, advantages, and distinctions of retail banking operations.

LO1.1: Understand the meaning, features, and advantages of retail banking operations.

LO1.2: Identify the constraints in retail banking operations.

LO1.3: Distinguish between retail and corporate/wholesale banking.

CO2: Gain comprehensive knowledge of various retail banking products, customer requirements, and product development processes.

LO2.1: Describe various retail banking products and customer requirements.

LO2.2: Explain the product development process: Different types of products, New product development, Constraints in new product development, Credit scoring, CIBIL

LO2.3: Analyse important retail products: Home loans, Auto/vehicle loans, Educational loans, Personal loans, Credit/debit cards

CO3: Explore bank marketing principles, marketing mix, delivery channels, and the role of technology in retail banking services.

LO3.1: Define bank marketing and the marketing mix in retail banking.

LO3.2: Describe delivery channels: Branches, Extension counters, ATMs, POS, Internet banking, Mobile banking.

LO3.3: Understand customer relationship management: Meaning and need, Implementation stages

LO3.4: Identify the need and issues in technology processes in retail banking.

LO3.5: Explain the technology process model adopted by banks.

CO4: Examine new developments in retail banking, loan recovery processes, and the role of regulations and recovery agents.

LO4.1: Discuss new developments in retail banking: Insurance, Mutual funds, Demat services, Online/phone banking, Property services, Investment advisory/wealth management

LO4.2: Understand the recovery process of retail loans: Defaults, Rescheduling, Recovery processes

LO4.3: Explain the SARAFESI Act, DRT Act, and the use of Lok Adalat Forum.

LO4.4: Understand the role of recovery agents as per RBI guidelines.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge Decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual Knowledge	CO1, CO2	CO3, CO4		CO4		
Conceptual Knowledge	CO3	CO1, CO2, CO3, CO4	CO3	CO1, CO2, CO3		

Procedural Knowledge			CO4	CO2	CO2	
Metacognitive Knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	M	M	M	M
CO2	S	S	S	S	S	M	M	M	M	M
CO3	S	S	S	S	S	S	M	M	M	S
CO4	S	M	S	S	S	M	S	M	S	S

UNIT	CONTENTS	L	T	P
I: Introduction (15 Marks)	Meaning, Features and Advantages of Retail Banking Operations Constraints in Retail Banking Operations, Distinction between Retail and Corporate/ Wholesale Banking	10		02
II: Retail Banking Products (15 Marks)	Retail Products Overview – Customer Requirements. Products Development Process: Different types of Products, New Product Development, Constraints in New Product Development, Credit Scoring, CIBIL. Important Retail Products: Home Loans, Auto/ Vehicle Loans, Educational Loans, Personal Loans: Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment Issues, Repayments/ Collection, EMI. Credit/ Debit Cards- Credit v/s Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points.	12	02	02
III: Marketing and Technology in Retail Banking (15 Marks)	Meaning of Bank Marketing, Marketing Mix in Retail Banking. Delivery Channels- Branch, Extension Counters, ATMs, POS, Internet Banking, M- Banking, Delivery Models. Customer Relationship Management: Meaning and Need of Customer Relationship Management, Implementation stages in Customer Relationship Management Process. Technology in Retail Banking: Need and Issues in Technology processes, Technology Process Model adopted by Banks.	12	03	02

IV: Other Issues related to Retail Banking (15 Marks)	New Developments in Retail Banking- New products like- Insurance, Mutual Funds, Demat Services, Online/ Phone Banking, Property Services, Investment Advisory/ Wealth Management.	14	03	02
	Recovery of Retail Loans- Defaults, Rescheduling, Recovery Process. SARAFESI Act, DRT Act, Use of Lok Adalat Forum, Recovery Agents- RBI guidelines.			
TOTAL		48	08	08

Notes: L: Lectures, T: Tutorials, P = Practicals

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of In-semester Assessment:

(40 Marks)

- Two Sessional Examination 10 x 2= 20
- Other (any two) 10 x 2= 20
 - ✓ Case studies Presentation
 - ✓ Group Discussion
 - ✓ Seminar Presentation
 - ✓ Assignment

Suggested Readings:

1. Gautam Gan, Sre Yashi Gan, Udayan Gan Chowdhury, Retail- The Lifestyle Banking, Zorba Books.
2. Suresh Samudrala, Retail Banking Technology: The Smart Way to Serve Customers, Jaico Publishing House.
3. Anna Omarini, Retail Banking: Business Transformation and Competitive Strategies for the Future, Palgrave MacMillan, MacMillan Publishers.
4. Hugh Croxford, Frank Abramson, Alex Jablonowski, The Art of Better Retail Banking, Wiley Publishers.
5. 'Bank Quest '-Journalof IIBF, MonthlyJournals.

Note: Latest edition of text books may be used.

SEMESTER- VII

Title of the Course: Research Methodology and Ethics

Course Code:

Nature of the Course:CORE

Course Credit: 04 credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Objective:

- To understand research concepts, formulate research problems, identify variables, and design hypotheses.
- To write research proposals, collect data using primary and secondary methods, and consider ethical issues in research.

Course Outcome:

CO 1: Understand the concepts, characteristics, and types of research, and develop skills for formulating research problems, identifying variables, and designing hypotheses.

- LO 1.1: Define and describe the various types of research and their characteristics.
- LO 1.2: Formulate a research problem, identify relevant variables, and develop suitable hypotheses.

CO 2: Develop the ability to write a research proposal and apply various methods of data collection, considering ethical issues.

- LO 2.1: Understand the components and purpose of a research proposal.
- LO 2.2: Use primary and secondary data collection methods while considering ethical issues in research.

CO 3: Understand the steps in data processing and analysis, and develop the ability to write a comprehensive research report.

- LO 3.1: Perform data processing steps and analyze data using statistical software.
- LO 3.2: Write and draft a research report with appropriate structure and content.

CO 4: Understand the ethical principles in research and their application in ensuring integrity in research work.

- LO 4.1: Recognize and apply ethical principles and decision-making in research.

- LO 4.2: Identify and address issues such as plagiarism, data fabrication, and publication ethics in research.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1	CO1			CO4	
Conceptual knowledge		CO1, CO2	CO2, CO3, CO4	CO3	CO4	
Procedural knowledge		CO2	CO3	CO4		CO4
Meta-cognitive knowledge			CO3		CO4	

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO 1	M	M	M	S	M	M	M	M	M	S
CO 2	M	M	M	M	S	S	M	S	M	M
CO 3	M	M	M	M	S	S	M	S	M	S
CO 4	M	M	M	M	M	M	S	M	S	M

UNITS	COURSE CONTENTS	L	T	P
I: Introduction (15 Marks)	Research: Concept, Characteristics, Types, Research Process	14	01	01
	Formulating a Research Problem, Steps in Formulation			
	Identifying Variables: Definition and Types, Difference between Concept and Variable, Scaling Techniques			
	Hypothesis: Definition, Characteristics, and Types			
	Research Design: Definition and Functions			

<p align="center">II: Writing a Research Proposal and Data Collection (15 Marks)</p>	<p>The Research Proposal: Meaning and Concept, Contents of a Research Proposal</p> <p>Method of Data Collection: Using Primary Sources (Observation, Interview, Questionnaire) Using Secondary Sources, designing the research instrument.</p> <p>Sampling: Concept, Principles & Types.</p>	12	01	01
<p align="center">III: Processing, Analysis of Data and writing Research Report (15 Marks)</p>	<p>Steps in Data Processing, Editing Data Collected through Structured Inquiries and Unstructured Interviewing</p> <p>Analysis of Data: Procedure – Analysis of Data Using Statistical Software</p> <p>Research Report: Types and Contents, Steps in Drafting Report</p>	12	01	01
<p align="center">IV: Research Ethics (15 Marks)</p>	<p>Ethics in Research; Ethical principles – other ethical consideration: Ethical Issues in Data Collection, ethical decision making.</p> <p>Plagiarism, Para phrasing, Data Fabrication and Falsification, Misrepresentation of results, Selective reporting</p> <p>Publication ethics- Authorship and Contributorship, Predatory Journal Publishers</p>	14	01	01
	TOTAL	52	04	04

Where, *L=Lectures, T=Tutorials, P=Practical*
Total class = 56 (L=52, T= 4/2, P=4/2)

MODES OF FIN-SEMESTER ASSESSMENT:

(40Marks)

- Sessional Examination (Two)- **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group Discussion
 - Assignment/ Project Work
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Dangi H.K. and Dewen S., “Business Research Methods”, Cengage India Private Ltd.

2. Anderson Jonathan and Poole Millicent, “Assignment and Thesis Writing”, Wiley India Pvt Ltd.
3. S.S. Vinod Chandra and S. Anand Harrendran, “Research Methodology”, Pearson publication.
4. Alan Bryman, “Social Research Methods”, OXFORD University Press.
5. Kumar Ranjit, “Research Methodology” , Pearson Education, New Delhi.
6. Kothari C.R., “Research Methodology: Methods and Techniques”, New Age International, New Delhi.

Note: Latest edition of textbooks may be used.

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP)
IN COMMERCE (FINANCE)
DETAILED SYLLABUS OF 8th SEMESTER**

SEMESTER- VIII

Title of the Course: Company Law

Course Code: C- 19

Nature of the Course: CORE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

To acquire knowledge regarding Formation of Company and develop understanding of the regulatory framework of Companies with reference to various Provisions of Companies Act.

Course Outcomes:

CO1: Understand the processes and legal requirements involved in the formation and incorporation of companies, along with the importance and procedures for drafting and altering the Memorandum and Articles of Association.

LO1.1: Understand the incorporation and formation of a company.

LO1.2: Explain the purpose and contents of the Memorandum and Articles of Association.

LO1.3: Describe the procedures for altering the Memorandum and Articles of Association.

CO2: Gain knowledge about the legal rules, contents, and importance of prospectus in the allotment of securities, and understand the consequences of misstatements in prospectus.

LO2.1: Understand the legal rules relating to the issue of prospectus and allotment of securities.

LO2.2: Identify the essential contents of a prospectus and its importance.

LO2.3: Recognize the liabilities for misstatements in a prospectus.

CO3: Develop an understanding of the various aspects of company management and administration, including membership, meetings, resolutions, and returns.

LO3.1: Describe the modes of acquiring membership and the rights of members.

LO3.2: Explain procedures for annual returns and general meetings.

LO3.3: Distinguish between ordinary and special resolutions.

CO4: Understand the rules and procedures for the declaration and payment of dividends, and the consequences of non-compliance.

LO4.1: Explain rules regarding the payment of dividends.

LO4.2: Understand the purpose of the Investor Education and Protection Fund.

LO4.3: Identify penalties for failure to distribute dividends.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge Decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual Knowledge	CO1, CO2	CO1, CO2, CO3, CO4				
Conceptual Knowledge		CO1, CO2, CO3, CO4	CO3	CO3, CO4		
Procedural Knowledge	CO4		CO3	CO1, CO2		
Metacognitive Knowledge				CO2	CO3	

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	M	M	M	M	M
CO2	S	S	S	S	S	S	M	M	M	M
CO3	S	S	S	M	S	S	S	M	S	S
CO4	M	M	S	M	S	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I: Formation of Company (15 Marks)	Incorporation of Company, Formation of Company, Memorandum and Articles of Association, Alteration of Memorandum and Articles of Association, Various kinds of Companies Case Study	10		02
II: Prospectus (15 Marks)	Prospectus and allotment of Securities: Legal Rules relating to the Issue of Prospectus, Contents of Prospectus, Golden Rules to the Framing of Prospectus. Advertisement of Prospectus, Criminal liability for mis-statement in prospectus and Civil liability for mis-statement in prospectus. Conditions for Rescission of Contract, Types of Prospectus, Remedies for misleading Prospectus. Case study	12	02	02
III: Management and Administration of Company (15 Marks)	Modes of Acquiring Membership; Rights of Members, Register of Members, Power to clear register of members or debenture holder or other security holders. Annual Return, Annual General Meeting, Calling of Extraordinary General Meeting, Notice of meeting, Quorum for meetings, Chairman of meetings, Proxies, Voting rights and means, Representation of President and Governors in meeting. Ordinary & Special resolutions, Inspection of Minute Books, Report on Annual General Meeting.	12	03	02
IV: Payment and Distribution of Dividends (15 Marks)	Declaration and payment of dividend: Rules regarding the Payment of Dividend, Unpaid Dividend Account. Investor Education and Protection Fund. Punishment for Failure to distribute dividends. Case Study.	14	03	02
	TOTAL	48	08	08

Notes: L: Lectures, T: Tutorials, P = Practicals
Total class = 56 (L=48, T= 8/2, P=8/2)

Cases to be Discussed:

1. Salomon v. Salomon & Co.Ltd. (1897)AC 22.
2. Lee v Lee's Air Farming Ltd.,(1961), AC12.
3. Nashv Lynde, (1929) AC 158.

Modes of In-semester Assessment:

(40 Marks)

- Two Sessional Examination 10 x 2= 20
- Other (any two) 10 x 2= 20
 - ✓ Group Discussion
 - ✓ Seminar Presentation
 - ✓ Assignment
 - ✓ Case studies

Text Book:

1. Singh Avatar, Company Law, Eastern Book Company, 2016.
2. Companies Act, 2013 with Rules; Taxman Publications(P) Ltd.
3. The Companies Act,2013; ICSI, 1stEdition, 2013.

Reference Books:

1. Kapoor G.K. and Dhamija Sanjay, Company Law and Practice, 2013; Taxman Publications (P) Ltd.
2. CompaniesAct, 2013 with Rules and Forms; Taxman Publications(P) Ltd.

Note: Latest edition of text books may be used.

SEMESTER-VIII
Title of the Course: Business Ethics
Course Code: C-20
Nature of the Course: Core
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

1. To acquaint the students with the meaning of ethics, values, norms, and belief.
2. To make the students familiar with Business Ethics, social responsibility, and ethical thoughts of eminent Indian thinkers.

Course Outcome:

- CO1: Understand the concept, nature, and importance of ethics and business ethics, identify their sources and types, and analyse factors influencing ethical decision-making.
 LO1- Developing a comprehensive understanding of ethics and business ethics, recognizing their significance in corporate decision-making, and assessing the impact of factors on ethical business practices.
- CO2: Analyse the meaning and role of values, norms, and beliefs in ethical decision-making, examine moral standards and dilemmas, and apply ethical theories.
 LO1- Understanding the significance of values, norms, and beliefs in shaping ethical decision-making, critically evaluating moral standards and dilemmas, and applying ethical theories through case studies.
- CO3: Evaluate the objectives and practices of ethical management, ethics compliance, and company codes, and analyse managerial dilemmas and ethics training.
 LO1- evaluating the objectives and practices of ethical management, assessing the role of ethics compliance, and analyzing managerial dilemmas and the impact of ethics training through practical case studies.
- CO4: Analyse the concept and objectives of social responsibility in business, examine broader ethical issues like corruption and corporate crime, evaluate CSR practices in India, and explore ethical perspectives from Gandhi, Vivekananda, and JRD Tata.
 LO1-analyzing the concept and objectives of social responsibility in business, critically examining broader ethical issues, evaluating CSR practices in India, and exploring the ethical perspectives of Gandhi, Vivekananda, and JRD Tata through case studies.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO4,	CO1				
Conceptual knowledge		CO1	CO4	CO1, CO2,CO3, CO4	CO2,CO3	
Procedural knowledge			CO2	CO3		
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	M	M	M	M	M
CO2	S	S	M	S	M	M	M	M	M	M
CO3	S	S	M	S	M	S	S	S	M	M
CO4	S	S	M	S	M	S	S	S	M	S

Block	Contents	L	T	P
1 (15Marks)	Meaning Ethics- definition of ethics and Business Ethics	3		
	Objectives, nature, and sources of ethics- Types of ethics-Need for business ethics-importance of business ethics	5		
	Factors influencing business ethics-business and ethical responsibility. (Practical – Case Studies)	2		2
2 (15Marks)	Values, Norms & Beliefs- meaning of values – a comprehensive view of values	4		
	Morality-moral standards-moral dilemma Beliefs and their role	4		
	Ethical codes- theories of ethics-ethical reasoning (Practical – Case Studies)	6		2
3 (15Marks)	Ethical Management- objectives of management ethics – Ethical activities	4		
	Ethics compliance management – company codes	4		
	Codes of ethics- Managerial Dilemma- Ethics Training (Practical – Case Studies)	6		2
4 (15Marks)	Social Responsibility of Business-Objective, social responsibility concept. Broader ethical issues in Society – Corruption, Bribery, Blackmarketing, Corporate Crime.	6		
	Corporate Social Responsibility CSR in India	4		
	Ethical thoughts of Gandhi, Vivekananda and JRD Tata. (Practical – Case Studies)	4		2
	TOTAL	52		08

*L= Lecture, T= Tutorial, P= Practical

Total class = 56 (L=52, P=8/2)

Suggested Readings:

Reference Books :

- Oswald A.J. Mascarenhas, Doris D'Souza, E. Abraham, J.R.D. Tata: ORATIONS ON BUSINESS ETHICS, Rupa Publications India
- Institute Of Directors India , Directors Handbook on Business Ethics, Institute of Directors, India
- Br. Prasanna Swaroopa;T. D. Chandrasekhar , Good Values, Great Business, SAGE Publications India Pvt Ltd

SEMESTER-VIII
Title of the Course: Investment Banking
Course Code: Minor- 8A
Nature of the Course: Minor
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

To provide students with the necessary theoretical and conceptual tools used in investment banking.

Course Outcome:

CO1: Understand investment banking activities.

LO 1.1: Understand the evolution of Investment banking

LO 1.2: Describe the service portfolio of Indian Investment banks

CO2: Perform a valuation of companies

LO 2.1: Evaluate the business valuation drivers for value creation.

LO 2.2: Application of forecasting techniques for future valuation

CO3: Describing and understanding IPO analysis

LO 3.1: Understand the Domestic Issue Management.

LO 3.2: Analyze IPO of companies

CO4: Evaluating Corporate restructuring such as mergers and acquisitions.

LO 4.1: Analyzing merger and acquisition

LO 4.2: Evaluating the strategic takeovers and buyouts

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	Create
Factual knowledge						
Conceptual knowledge		CO1	CO1, CO2	CO3		
Procedural knowledge		CO3			CO2, CO4	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	M	M	M	M	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	M	S	S	S	S	M	S	S	M	M
CO4	S	M	S	S	S	M	S	S	S	S

UNIT	CONTENTS	L	T	P
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I: Introduction to Investment Banking (15 Marks)	The evolution of Investment banking – Concept and Definition– Merchant Banking, Major players. Nature of Contemporary investment banking. Service portfolio of Indian Investment banks – Introduction to Allied business – Asset Management, Mutual funds, Hedge fund, and Private Equity funds.	10		02
II: Investment Banking and Business Valuation (15 Marks)	Value and Valuation – Corporate Value vs Investment Value – Business Valuation - Drivers for Value Creation – Asset based valuation model – Financial forecasting – Determinants of financial forecasting.	12	02	02
III: Core Investment Banking Services (15 Marks)	Domestic Issue Management – Types of Issues requiring issue management, Stages in an IPO, Role of Investment banker as Issue manager Underwriting – Underwriting commission and Underwriting services	12	03	02
IV: Overview of Corporate Restructuring (15 Marks)	Corporate Re-organization – Rationale for Corporate Re-organization--Mergers and Amalgamations – Types of Mergers, Structure of an Amalgamation, Investment banking role in Merger and Amalgamations. Introduction to Acquisitions, Takeover and Buyout – Strategic Acquisitions	14	03	02
TOTAL		48	08	08

** L =Lectures, T =Tutorials, P =Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

❖ Two Sessional Examination -

10 x 2= 20 marks

❖ Other

10 x 2= 20 marks

▪ Assignment

▪ Seminar Presentation on any of the relevant topics

Suggested Text Books and References:

1. Bradstreet, d. (2009). Wealth management
2. Castillo, J. J., & Mcaniff, P. J. (2007). The practitioner's guide to investment banking, mergers & acquisitions, corporate finance. Circinus Business Press.
3. Gupta, S. N. (n.d.). Dishonour of Cheques: Liability-Civil & Criminal. Universal Law Publishing.
4. H.R. Machiraju. (2010). Indian Financial System, 4th Edition. Vikas Publishing House.
5. Hay, I., & Beaverstock, J. V. (2016). Handbook on Wealth and the Super-Rich. Edward Elgar Publishing.
6. Khan, M. Y. (1997). Financial Services. Tata McGraw Hill Ltd, New Delhi
7. Sharma, C. (2021). Financial Markets, Institutions and Services - SBPD Publications.
8. Thakor, A. V., & Boot, A. (2008). Handbook of Financial Intermediation and Banking. Elsevier.

Note: Latest edition of text books may be used.

SEMESTER-VIII

Title of the Course: Fundamentals of Sustainable Finance

Course Code:

Nature of the Course: DSE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

- To enable the students to acquire basic knowledge about sustainable finance
- To discuss the importance of sustainable finance in the present time.

Course Outcomes & Learning Outcomes:

CO1: Understand the concept of Sustainable Finance

LO 1.1: Explain the need and importance of sustainable finance.

LO 1.2: Analyze the key Regulatory initiatives in sustainable reporting.

CO2: Evaluate the sustainability reporting in India

LO 2.1: Understand the importance and importance of Environment, Social Governance (ESG) reporting.

LO 2.2: Evaluating the growth of Nifty ESG indices.

CO3: Understand the different types of sustainable financial products

LO 3.1: Explain the meaning and importance of Green Bonds particularly in Indian context.

LO 3.2: Analyzing the different type of sustainable financial products

Lo 3.3: Understand the concept of impact investing.

CO4: Describe the concept of social stock exchange and its relevance.

LO 4.1: Explain and understand the eligibility of entities considered as social enterprise.

LO 4.2: Understand the importance of listing NPOs and FPEs in SSE.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge Decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual Knowledge						
Conceptual Knowledge		CO1, CO4		CO3	CO1, CO2	
Procedural Knowledge				CO4		
Metacognitive Knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	M	S	M	M	M	S
CO2	S	M	S	S	S	S	M	M	M	S
CO3	M	S	S	S	M	S	M	M	M	S
CO4	S	S	S	S	M	S	M	M	M	S

Units	Contents	L	T	P
Unit I: Introduction to Sustainable Finance	Meaning, Need and Importance. Overview of Climate Finance in India. Regulatory initiatives in India- Business Responsibility & Sustainability Report (BRSR),	14	2	

(15 Marks)	Green Deposit Policy.			
Unit II: Sustainability and Integrated Reporting (15 Marks)	Introduction to Environment, Social Governance (ESG) reporting. SEBI guidelines, mandatory disclosures, ESG ratings in India. Nifty ESG indices and their implications for investors. Global Reporting Initiative (GRI) framework	12	2	
Unit III: Sustainable Financial Products (15 Marks)	Green Bonds- Overview, Importance of Green Bonds in India's Financial Landscape. Green Loans; Green Energy Mutual Funds Impact Investing, Social and sustainable bonds, Crowd-funding for social projects.	14	2	
Unit IV: Social Stock Exchange (SSE) (15 Marks)	Introduction to Social Stock Exchange. Eligibility conditions for being identified as a Social Enterprise Entities not recognized as Social Enterprises (SEs) for the purpose of SSE For-profit social enterprises (FPEs) and not-for-profit organizations (NPOs) on SSE. Zero Coupon Zero Principal Instruments (ZCZP). Benefits of listing in SSE: Case Study in context to listed Indian FPE and NPOs	12	2	
Total		52	08	

Notes: L: Lectures, T: Tutorials, P = Practicals

Total class = 56 (L=52, T= 8/2)

Modes of In-semester Assessment:

(40 Marks)

- Two Sessional Examination 10 x 2= 20
- Other (any two) 10 x 2= 20
 - ✓ Seminar Presentation
 - ✓ Assignment

Suggested Readings:

1. Principles of Sustainable Finance, Dirk Schoenmaker and Willem Schramade, Oxford Publication.
2. Sustainable Finance in India, Deepak Nayyar, Oxford University Press
3. ESG Investing and Sustainable Finance in Emerging Markets, Rajesh Chakrabarti and Utpal Bhattacharya, Sage Publications India
4. Sustainable Finance in India: Regulatory and Market Perspectives, SEBI and FICCI
5. India's Green Finance Market, Reserve Bank of India (RBI)
6. Guide on Social Stock Exchange. The Institute of Cost Accountants of India

Note: Latest edition of text and reports books may be used.

8th Semester
Course Title - Project Management
Course Code –
Nature of Course – DSE
Course Credit – 4
Distribution of Marks – 60 (End Sem) + 40 (In-Sem)

Objective: The objective of this course is to enable students learn the process and issues relating to planning, preparation, appraisal and review of projects.

CO1:

Understand the fundamentals of project management, including project attributes, life cycle, planning, monitoring, and investment opportunity identification.

LO:

Learning the key concepts of project management, the role of a project manager, and how to plan, monitor, and assess investment projects.

CO2:

Develop the ability to conduct market and demand analysis, assess technical aspects of projects, and make informed decisions on production technology, plant location, and equipment selection.

LO:

Learn how to gather market information, forecast demand, and evaluate technical requirements such as production methods, plant location, and equipment selection.

CO3:

Understand the major cost components of a project, explore various financing options, and analyze capital structure planning and financing schemes offered by financial institutions.

LO:

Identify project costs, evaluate financing options, and understand how to plan an effective capital structure.

CO4:

Analyze project risks, quality management, and performance measurement, and understand the process of project evaluation, reporting, closure, and audit.

LO:

Identify and assess project risks, evaluate performance, and understand the steps involved in project closure and audit.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge	remember	Understand	apply	analyze	evaluate	create
decision						
Factual knowledge	CO4,	CO1				
Conceptual knowledge		CO1	CO4	CO1, CO2, CO3, CO4	CO2, CO3, CO4	
Procedural knowledge				CO3		
Metacognitive knowledge						

Unit	Contents	L	T	P
I (15 Marks)	Introduction: Concept and attributes of Project, Project Management Process and Principles, Role of Project Manager, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study.	12	1	1
II (15 Marks)	Project Preparation: Market and Demand Analysis: Information required for market and demand analysis; Sources of information- primary and secondary; Demand forecasting; Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment.	13	2	2

III (15 Marks)	Cost of Project and Financing: Major cost components; means of financing; planning capital structure; Various financing schemes of financial institutions.	12	1	1
IV (15 Marks)	Project Risk and Performance Assessment: Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.	13	2	2
	TOTAL	50	06	06

Where, L=Lectures, T=Tutorials, P=Practical

Total class = 56 (L=50, T= 6/2, P=6/2)

MODES OF IN-SEMESTER ASSESMENT: (40 MARKS)

- Two Sessional Examinations of 10 Marks each.
- Others (Any Two) 10 Marks each-
 - Seminar Presentation on any of the relevant topics
 - Assignment
 - Group Discussion

Suggested Readings:

1. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi.
2. Pitale, R.L; Project Appraisal Techniques, Oxford and IBH.
3. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi.
4. Khatua,S.(2011).ProjectManagement andAppraisal.Oxford:OxfordPress University.

Latest edition of textbooks should be used.

Title of the Course: Forensic Accounting and Fraud Examination

Course Code:

Nature of the Course: DSE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

- To develop a foundational understanding of forensic accounting, auditing.
- To understand different types of corporate fraud and fraud management practices.
- To understand different case studies of corporate frauds from India and around the world.

Course Outcomes & Learning Outcomes:

CO1: Understand the fundamental concepts of forensic accounting, accounting, and auditing.

LO1.1: Define forensic accounting and auditing, distinguish them from traditional accounting and financial auditing, and identify their key applications and characteristics.

LO1.2: Explain the critical skills and attributes needed for forensic accountants and auditors and assess their role in detecting and preventing fraud.

CO2: Describe the types, reason for commitment, and parties to frauds.

LO2.1: Explain the concept of fraud, the fraud triangle, the parties committing fraud, and the reason behind it.

LO2.2: Explain the concept of fraud in a corporate context.

CO3: Demonstrate various types of corporate fraud.

LO3.1: Explain various types of corporate fraud, such as bribery, corruption, and financial statement manipulation.

LO3.2: Explain banking & insurance frauds and capital market frauds, with the help of case studies from India and abroad.

CO4: Discuss strategies for fraud detection, investigation, and management.

LO4.1: Explain the procedure for fraud management.

LO4.2: Explain the consequences and legal follow-up of corporate fraud.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge Decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual Knowledge	CO1	CO1, CO2		CO3		
Conceptual Knowledge	CO1, CO2	CO1, CO2, CO3	CO3	CO2, CO3	CO3	
Procedural Knowledge	CO4			CO4	CO4	
Metacognitive Knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	S	S	M	M

CO2	M	S	S	M	M	M	M	M	M	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	M	M	S	S	S	M	S	M	S	S

Units	Contents	L	T	P
Unit I: Introduction to Forensic Accounting (15 Marks)	Meaning and Definition, Key Characteristics, Types, Traditional Accounting and Forensic Accounting, Role of Forensic Accounting, Functions of Forensic Accounting, Need, Techniques, Development of Forensic Accounting in India. <i>Forensic Accountant: Role, Characteristics and Qualities, Skills.</i>	14	2	
Unit II: Fraud Taxonomy (15 Marks)	Meaning of fraud, Types of fraud, Fraud Triangle, Ingredients of fraud, Reasons and Parties for Committing Fraud. Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, Frauds for and against a company, Victims of fraud.	12	2	
Unit III: Types of Corporate Frauds (15 Marks)	Misappropriation of Assets, Manipulation of financial statements using loopholes of accounting standards, Procedure-related frauds, Corporate espionage. Banking & Insurance Frauds, Capital Market Frauds. Case studies – Enron, Satyam, PNB, Harshad Mehta	14	2	
Unit IV: Fraud management (15 Marks)	Fraud Detection- Symptoms of fraud; Fraud Investigation, Process, Fraud reports; Management of Fraud- Culmination, Fraud Prevention Strategies, Consequences of Corporate frauds; Resolution of Fraud- Legal follow up.	12	2	
Total		52	08	

Notes: L: Lectures, T: Tutorials, P = Practicals

Total class = 56 (L=52, T= 8/2)

Modes of In-semester Assessment:

- Two Sessional Examination
- Other (any two)
 - ✓ Case studies Presentation
 - ✓ Group Discussion
 - ✓ Seminar Presentation
 - ✓ Assignment

(40 Marks)

10 x 2= 20

10 x 2= 20

Suggested Readings:

1. Albrecht, W. S., Albrecht, C. C., Albrecht, C. O., & Zimbelman, M. (2009). Forensic Accounting and Fraud Examination (Indian Edition ed.). Cengage Learning India Private Limited.
2. Zimbelman, Mark F. (2015). Forensic Accounting & Fraud Examination. Cengage Learning
3. Pedneault, S., Rudewicz, F., Sheetz, M., & Silverstone, H. (2012). Forensic Accounting and Fraud Investigation (CPE ed.). John Wiley & Sons.
4. Gupta, D. S. (2016). Corporate Frauds & their Regulation in India (First ed.). Bharat Law House Pvt. Ltd.

5. Michael A. Crain, William S. Hopwood, Carl Pacini & George R. Young; Essentials Forensic Accounting; John Wiley & Sons, New Jersey, 2016.
6. Thomas W. Golden, Steven L. Skalak, Mona M. Clayton & Jessica S. Pill; A Guide Forensic Accounting Investigation; John Wiley & Sons, New Jersey; Second Edition, 2011.
7. B. R. (2014). Bank Frauds. Universal Law Publishing, New Delhi.
8. Bremser, Wayne G. (1995). Forensic Accounting and Financial Fraud. American Management Association.

Note: Latest edition of text books may be used.

SEMESTER-VIII
Title of the Course: Corporate Auditing
Course Code:
Nature of the Course: DSE
Course Credit: 04 credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

To equip oneself with the fundamental concepts of Corporate Auditing.
 To develop understanding on Auditing and Assurance Standards Board and the procedures for Issuing Standards on Auditing.
 To understand the Audit of various items of Financial Statements
 To gain an insight on Audit of different institutions.

Course Outcome:

CO1: Understand the concept of fundamental concepts of Corporate Auditing
 LO 1.1: Explain the nature and significance of auditing.
 LO 1.2: Differentiate between Statutory Audit and Non- Statutory Audit.
 LO 1.3: Understanding and Analyzing the Audit Risk.
 CO: 2: Understanding the Auditing and Assurance Standards Board.
 LO 2.1: Evaluate the procedures for Issuing Standards on Auditing.
 LO 2.2: Analyse International Auditing and Assurance Standards Board
 LO 2.3: Understand the Role of Audit Committee and Secretarial Audit
 CO3: Analyze the Audit of various items of Financial Statements
 LO 3.1: Evaluate the Audit of Income Statement Items.
 LO 3.2: Audit of Balance Sheet Items
 LO 3.2: Differentiate between Audit Report and Audit Certificate
 LO 3.3: To gain a knowledge on National Financial Reporting Authority (NFRA)
 CO4: Understand the Auditing of different types of Undertakings
 LO 4.1: To understand Audit of Education Institutions
 LO 4.2: To describe the Audit of Healthcare Organizations
 LO 4.3: To analyze the Audit of Banks

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge		CO1				
Conceptual knowledge		CO2			CO1, CO3	
Procedural knowledge				CO3, CO4		
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	S	S	M	M
CO2	M	M	S	S	S	M	S	M	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	M	M	S	M	M	S	S	M	S	S

UNIT	CONTENTS	L	T	P
I (15Marks) Introduction	Auditing: Nature, Scope, Objectives and Significance. Accounting Vs Auditing; Auditing Vs Investigation, Principles Governing an Audit Statutory Audit and Non- Statutory Audit, Classification of Audit. Internal Check and Internal Audit,	14	02	-

	Audit sampling. Audit Trail, Audit Techniques. Audit Risk: Meaning, Types of Audit Risk			
II (15 Marks) Auditing and Assurance Standards Board	Auditing and Assurance Standards Board (AASB)- Objectives, importance and functions. Procedures for Issuing Standards on Auditing. International Auditing and Assurance Standards Board (IAASB) Statutory Audit: Auditor's Eligibility, Qualifications, Disqualifications, Appointment, Resignation, Rotation, Remuneration, Removal, Rights and Duties, Liabilities. Branch Audit and Joint Audit, Role of Audit Committee, Secretarial Audit	12	02	-
III (15 Marks) Audit of various items of Financial Statements	Audit of Income Statement Items. Audit of Balance Sheet Items. Audit of Some Special Transactions: Alteration of Share Capital, Issue of Bonus Shares, Issue of Debentures Audit Report and Audit Certificate, Essential Characteristics of a Good Audit Report, Reporting Requirements under Companies Act, National Financial Reporting Authority (NFRA): Functions and Duties of NFRA, NFRA's Role in Auditing	14	02	-
IV (15Marks) Supervising and Auditing of different types of Undertakings	National Financial Reporting Authority (NFRA): Functions and Duties of NFRA, NFRA's Role in Auditing Auditing of different types of Undertakings- Overview Audit of Banks Audit of Healthcare Organizations Audit of Organizations in Hospitality Sector Audit of Education Institutions Audit of Cooperative Societies Audit of Local Self Government	12	02	-
	TOTAL	52	08	-

Where, *L=Lectures, T=Tutorials, P=Practical*
Total class = 56 (L=52, T= 8/2,)

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other **10 x 2= 20 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

G.C. Rao: Corporate Accounting and Auditing, Commercial Law Publishers (India) Pvt. Ltd.

Jha, A and Bhatia A.: Auditing, Taxman Publication.

ICAI/ ICSI Study Material.

ICMAI Study Material

Welkins, S. Corporate Accounting and Auditing, Commercial Law Publishers (India) Pvt. Ltd.

Note: Latest edition of text books may be used.

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP) IN COMMERCE
(FINANCE) DETAILED SYLLABUS OF 9th SEMESTER**

Course Title: Methodological Framework for Business Research

Course Code: C-21

Nature of the Course: CORE

Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

- To provide students with a strong foundation in business research.
- To develop the ability to analyse and report research findings, using basic quantitative, qualitative, and mixed-method approaches systematically and ethically.

Course Outcome:

CO1: Students will be able to understand business research as a systematic knowledge system.

- ✓ LO1: Explain the meaning, nature, scope, objectives, and importance of business research in managerial decision-making.
- ✓ LO2: Differentiate between ontology, epistemology, and major research paradigms relevant to business research.

CO2: Students will be able to design a basic business research study by formulating research problems, hypotheses, variables, and selecting appropriate research designs.

- ✓ LO1: Formulate business research problems and hypotheses based on literature review and managerial issues.
- ✓ LO2: Identify and select appropriate research designs (exploratory, descriptive, explanatory, case study, comparative, and longitudinal) for business research.

CO3: Students will be able to apply measurement and sampling techniques suitable for conducting quantitative and qualitative business research.

- ✓ LO1: Explain measurement concepts, scaling techniques, reliability, and validity used in business research.
- ✓ LO2: Compare probability and non-probability sampling methods and understand issues related to sample size and sampling errors.

CO4: Students will be able to select appropriate data collection methods for conducting quantitative, qualitative, and mixed-method business research.

- ✓ LO1: Identify suitable quantitative and qualitative data collection techniques for different business research objectives.
- ✓ LO2: Understand the application of mixed-methods research in business and management studies.

CO5: Students will be able to analyse business research data and report findings in a structured and meaningful manner.

- ✓ LO1: Perform basic data preparation and quantitative/qualitative analysis for business research.
- ✓ LO2: Prepare and present business research reports with clear interpretation and managerial implications.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	understand	apply	analyse	evaluate	create
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Factual knowledge	CO1	CO1				
Conceptual knowledge		CO1	CO2	CO2		
Procedural knowledge			CO3	CO3	CO4	CO5
Metacognitive knowledge				CO4	CO4	CO5

Mapping of Course Outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	M	M	M	M	M	M
CO2	M	S	S	M	M	M	M	M	M	M
CO3	M	M	M	S	S	M	M	M	M	M
CO4	M	S	M	S	M	M	M	M	M	M
CO5	M	M	S	M	M	S	M	M	M	M

UNIT	Contents	L	T	P
I (15 Marks)	Foundations of Business Research	06		
	Business Research as a Knowledge System: Meaning, nature, scope, objectives, and importance of business research. Philosophical Foundations: Ontology, epistemology, and research paradigms.	06	02	
II (15 Marks)	Research Design and Conceptual Frameworks	06	02	
	Research Process-Steps in research: idea to report, Conceptualisation and operationalisation, defining variables.			
	Formulating Research Problems and Hypotheses: From literature review to hypothesis development.	04	01	01
	Types of Research Designs: Exploratory, descriptive, explanatory, case study, comparative, longitudinal.	03		
III (15 Marks)	Measurement in Business Research: Levels of measurement, scales, reliability and validity.	04		
	Sampling Techniques: Probability vs non-probability sampling, Sample size determination, sampling errors, Quantitative vs	04		01
	Qualitative logic in sampling determination.	03		

IV (15 Marks)	Quantitative Data Collection: Surveys, questionnaires, structured interviews.	03	02	01
	Qualitative Data Collection: Participant/ non-participant observation, semi-structured interviews, focus groups.	03		01
	Introduction to Mixed Methods	02		
	Data Analysis and Reporting: Data Preparation, Basic Quantitative Analysis, Qualitative Analysis, Reporting Research Findings	05	02	02
TOTAL		49	08	06

L= Lectures, T= Tutorials, P=Practical

L= 49, T= 08/2 P= 06/2

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examinations 10 x 2= 20 Marks
- ❖ Other (any two) 10 x 2= 20 Marks
 - Group Discussions
 - Assignment
 - Seminar Presentation on any of the relevant topics

SUGGESTED READINGS

1. William G. Zikmund: Business Research Methods, 2011-12
2. Cooper and Schindler: Business Research Methods, Tata Mc Graw-Hill, 2011
3. Mark Saunders: Research Methods for Business: Pearson Education, 2010
4. Cooper and Schindler: Business Research Methods, 10th edition, New Delhi
5. C.R. Kothari, (2004): Research Methodology – Methods, 2nd edition. New Age Publications.
6. Anil K. Mishra (2012). A Hand-Book of Research in SPSS, 1st edition. Himalayan Publishing, House, Mumbai
7. Field, A. (2013). Discovering Statistics Using IBM SPSS. 4th edition, Sage Publications London.

SEMESTER – IX

Title of the Course: Digital Tools in Business Research

Course Code: C-22

Nature of the Course: Core

Course Credit: 04 credits

Distribution of Marks: 60 (End-Sem) + 40 (In-Sem)

COURSE OBJECTIVE

The objectives of this course are to:

- Familiarise students with free and open-source / freemium tools used at every stage of business research.
- Enable students to formulate research ideas, especially in commerce and management studies, using AI tools such as Perplexity.
- Equip students to use digital tools for literature review, conceptual framework building, sample-size determination, data analysis and visualisation, and referencing and reporting.
- Prepare students for industry analytics roles and future M.Phil./PhD research through intensive hands-on practice.

COURSE OUTCOME

CO1: Understand the role of digital tools across the business research process.

- **LO1.1:** Explain how tools support idea generation, design, analysis and reporting.
- **LO1.2:** Identify appropriate tools for marketing, finance and operations research tasks.

CO2: Use AI and online platforms to generate and refine research ideas.

- **LO2.1:** Employ **Perplexity** to explore topics, variables and preliminary questions.
- **LO2.2:** Validate AI-generated ideas using scholarly search tools.

CO3: Conduct systematic literature reviews with digital tools.

- **LO3.1:** Search, filter and organise literature using Google Scholar/Semantic Scholar and mapping tools.
- **LO3.2:** Manage references and citations using **Zotero/Mendeley**.

CO4: Design conceptual frameworks and sampling plans using specialised tools.

- **LO4.1:** Develop visual conceptual models using diagramming/mind-mapping software.
- **LO4.2:** Determine sample size using online calculators and G*Power/OpenEpi.

CO5: Analyse and interpret data with open-source analytics tools.

- **LO5.1:** Use Excel/Google Sheets and **jamovi/JASP/R** for descriptive and basic inferential statistics.
- **LO5.2:** Build simple dashboards using **Power BI Desktop/Tableau Public**.

CO6: Prepare well-referenced research reports and presentations.

- **LO6.1:** Generate citations and bibliographies automatically via reference managers.
- **LO6.2:** Create research reports and slide decks using Word/Google Docs and PowerPoint/Canva, adhering to ethical and plagiarism norms.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge dimension	Remember	Understand	Apply	Analyse	Evaluate	Create
Factual knowledge	CO1	CO1				
Conceptual knowledge	CO1	CO1, CO2, CO3	CO4	CO4, CO5	CO5, CO6	CO2, CO4, CO6
Procedural knowledge		CO3, CO4	CO2, CO3, CO4, CO5	CO5	CO5, CO6	CO4, CO5, CO6
Meta-cognitive knowledge				CO6	CO6	CO6

Mapping of Course Outcomes to Programme Outcomes

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	S	M	M	M
CO2	S	S	S	S	S	M	S	M	M	M
CO3	S	S	S	S	S	M	S	S	M	M
CO4	S	S	S	S	S	M	S	S	M	M
CO5	S	S	S	S	S	M	S	S	M	M

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO6	S	S	M	S	S	S	S	S	M	M

(S = Strong, M = Moderate)

UNITS – COURSE CONTENTS

UNITS	COURSE CONTENTS	L	T	P
I (15 Marks)	<p>Digital Tools for Research Ideas and Literature Review</p> <ul style="list-style-type: none"> • Business research Workflow and digital tools. • Using AI tools for research idea formulation: creating accounts; crafting prompts; generating topic lists, variables, and preliminary research questions; refining and narrowing topics; critical use and cross verification with scholarly sources. • Scholarly search tools: Google Scholar, Semantic Scholar, DOAJ; search operators; using “cited by” and “related articles”; setting alerts for marketing and finance topics. • Literature visualisation tools: Litmaps, Elicit, Research Rabbit; identifying seminal and recent work; mapping clusters. • Introduction to reference managers: installation and basic use of Mendeley—capturing references from browsers, attaching PDFs, tagging and folders. 	1 2	0 2	0
II (15 Marks)	<p>Digital Tools for Conceptual Frameworks and Sample Size Determination</p> <ul style="list-style-type: none"> • From literature to conceptual framework: identifying key constructs, independent/dependent/mediating/moderating variables. • Diagramming & mind mapping tools: Napkin AI, diagrams.net (draw.io), Free Mind/XMind, yEd—creating causal diagrams, path models and simple conceptual frameworks. • Tools for sample size determination: online calculators (Raosoft, Survey Monkey/Qualtrics calculators), G*Power and OpenEpi; population, confidence level, margin of error, effect size; saving and reporting calculations. • Basics of survey design tools: Digital Forms for Data collection; question types, Likert scales, branching, exporting data to Sheets/Excel. 	1 4	0 2	0 2
III (15 Marks)	<p>Digital Tools for Data Analysis and Interpretation</p> <ul style="list-style-type: none"> • Data management using Excel/Google Sheets: importing data (from CSV/Forms), data cleaning (missing values, coding), sorting and filtering, pivot tables. • Introduction to open-source statistical tools: JASP (GUI frontends for R) and brief orientation to R + RStudio; data import and saving projects. • Digital tools for Descriptive statistics: frequencies, mean, median, mode, standard deviation; cross-tabulations; graphical representation (bar, pie, line, histogram, boxplot) using JASP and Sheets; applications to customer satisfaction and financial-return datasets. • Digital tools for inferential analysis: correlation and simple linear regression; independent-samples t-test / one-way ANOVA; chi-square test for association—interpreting outputs in business language. • Introduction to data visualisation/dashboards: Power BI Desktop or Tableau Public; connecting to Excel/CSV; creating simple marketing/finance dashboards. 	1 2	0 2	0
IV (15 Marks)	<p>Digital Tools for Referencing, Reporting and Presentation</p> <ul style="list-style-type: none"> • Advanced use of Mendeley: citation styles (APA, Harvard), integrating with MS Word/LibreOffice/Google Docs; generating and updating bibliographies; managing groups and shared libraries. • Digital writing tools: templates and styles in Word/Docs; inserting tables/figures from jamovi/JASP/Power BI; basic introduction to Overleaf for students interested in scholarly publishing. • Plagiarism checking and ethical AI use: Application and uses of AI and plagiarism check; using Perplexity/other AI responsibly for outlining and language support; institutional rules on disclosure and citation of AI assistance. • Report structure and formatting: title page, abstract, introduction, literature review, methodology, results, discussion, conclusions, references and 	1 0	0 2	0 2

UNITS	COURSE CONTENTS	L	T	P
	appendices; exporting to PDF. • Presentation and collaboration tools: PowerPoint, Google Slides, Gamma, Canva; designing concise slide decks; using Google Drive/OneDrive for team collaboration; brief on ORCID and Google Scholar profile creation.			
	TOTAL	4 8	0 8	0 8

L= Lectures, T= Tutorials, P=Practical

L= 48 T= 08/2 P= 08/2

MODES OF IN-SEMESTER ASSESSMENT (40 Marks)

- **Sessional Examinations (Two)**
 - (Short theory + interpretation questions; tool concepts)
 - $10 \times 2 = 20$ marks
- **Other (any two) – $10 \times 2 = 20$ marks**
 - **Tool-based Lab Test** (Perplexity + search + Zotero or jamovi/JASP practical).
 - **Assignment / Mini-Project:** end-to-end digital research workflow for a marketing/finance topic (idea → framework → sample size → analysis → dashboard → report).
 - **Seminar Presentation** using digital tools on any relevant research-methods topic.
 - **Hands-on Learning Portfolio:** screenshots and short reflections for each major tool used.

(Department may choose any two of the above as per resources.)

End-Semester Examination (60 Marks)

- **Part A – Theory & Interpretation:** 20 marks
 - Four short-answer/application questions (5 marks each) on concepts and tool outputs.
- **Part B – Practical Examination:** 40 marks
 - On-system tasks such as:
 - refine a topic using Perplexity and locate articles in Google Scholar;
 - modify a conceptual framework in diagrams.net;
 - compute sample size using an online calculator;
 - run basic analysis in Jamovi/JASP and interpret;
 - insert citations using Zotero in a short Word document.

SUGGESTED READINGS

- Saunders, M., Lewis, P., & Thornhill, A. (latest ed.). **Research Methods for Business Students**. Pearson.
- Kothari, C. R., & Garg, G. (latest ed.). **Research Methodology: Methods and Techniques**. New Age International.
- Wickham, H., & Grolemund, G. (2017). **R for Data Science** (online, free). O'Reilly.
- Official documentation/tutorials (online, free) for: **Perplexity, Google Scholar, Zotero, jamovi/JASP, G*Power, Power BI Desktop/Tableau Public, Google Forms**.

SEMESTER – IX
Title of the Course: Intellectual Property Rights
Course Code: C-23
Nature of the Course: Core
Course Credit: 04 credits
Distribution of Marks: 60 (End-Sem) + 40 (In-Sem)

COURSE OBJECTIVE

- To provide a clear understanding of Intellectual Property Rights (IPR) and why they matter for businesses.
- To familiarise students with the main Indian IPR Acts relevant to commerce.
- To explain the core rules and business implications of Patents, Trademarks, Geographical Indications and Copyright.
- To enable students to identify and manage IP issues in marketing, branding, product development and digital content.

COURSE OUTCOMES.

On completion of this course, students will be able to:

- **CO1:** Explain the basic concepts, scope and types of IPR and their role in business strategy.
 - ❖ **LO1.1:** Explain the importance and need for IPR in modern business environments.
 - ❖ **LO1.2:** Illustrate how IPR can be used as a strategic business asset with examples.
 - ❖ **LO1.3:** Assess the role of IPR in enhancing competitive advantage and innovation.
- **CO2:** Identify the main Indian IP Acts and their relevance to commerce.
 - ❖ **LO2.1:** List major Indian IP laws (Patents Act, Trademarks Act, Copyright Act, GI Act, Designs Act).
 - ❖ **LO2.2:** Relate different IP laws to specific business situations.
 - ❖ **LO2.3:** Compare the applicability of various IP Acts in commercial contexts.
 - ❖ **LO2.4:** Examine the effectiveness of Indian IP laws in protecting business interests.
- **CO3:** Demonstrate an understanding of key concepts and procedures related to Patents and their use in innovation and technology-driven businesses.
 - ❖ **LO3.1:** Explain the patenting process in India.
 - ❖ **LO3.2:** Assess the business value of patents in innovation-driven industries.
 - ❖ **LO3.3:** Develop a basic outline of a patent application idea for a business concept.
- **CO4:** Demonstrate clarity on how Trademarks, Branding and Geographical Indications support brand equity and regional products.
 - ❖ **LO4.1:** Demonstrate how trademarks contribute to brand positioning and recognition.
 - ❖ **LO4.2:** Critically evaluate the role of GI in promoting regional products and economic development.
 - ❖ **LO4.3:** Design a basic branding strategy incorporating trademarks and GI elements.
- **CO5:** Elaborate on Copyright protection and common issues in digital and content-driven businesses.
 - ❖ **LO5.1:** Explain rights of copyright owners and the concept of fair dealing.
 - ❖ **LO5.2:** Analyze issues related to digital piracy and content misuse.
 - ❖ **LO5.3:** Formulate guidelines for ethical and legal use of digital content in business.

UNITS	COURSE CONTENTS	L	T	P
I (15 Marks)	General Introduction to IPR & Legal Framework • Intellectual Property: Meaning, Need for IPR, Types-patent, trademark, copyright, design, GI, trade secret; IP as a business asset. • Overview of Global frameworks: WIPO, TRIPS, WTO • Role of Indian IP Office (Controller General of Patents, Designs & Trademarks). • Consequences of violation of IPRs.	1 0	0 2	0 2
II (15 Marks)	Patents and Related Protection • Patent: concept, business relevance, scope (What can/cannot be patented.) Patents Act, Designs Act. • Basic conditions of patentability: novelty, inventive step, industrial applicability • Overview of patent process in India: filing → examination → publish → grant. • Case studies	1 0	0 2	0 2
III	Trademarks, Branding and Geographical Indications (GI)	1	0	0

UNITS	COURSE CONTENTS	L	T	P
(15 Marks)	<ul style="list-style-type: none"> • Trademarks: meaning and functions, Trademarks Act • Types of marks (word, logo, label) and idea of distinctiveness vs generic terms. • Simple outline of registration and protection; infringement / passing off. • Trademarks and branding: role in brand equity, brand extension; issues of counterfeiting. • Geographical Indications: concept, GI Act, GI tagged products of North East India, case studies related to GI tagged product; link to regional branding and marketing. <ul style="list-style-type: none"> • Case studies 	4	2	2
IV (15 Marks)	<p>Copyright and Digital IPR</p> <ul style="list-style-type: none"> • Copyright: meaning, works protected, Copyright Act 1957 (Amendment). • Basic rights of owners and simple idea of fair dealing (education, research, private use). • Digital IPR: online piracy (software, movies, music), copying of images/text in websites and social media; risks for marketers and content creators. • Do's and don'ts for using third-party content (images, logos, music, videos) in business and digital marketing. <ul style="list-style-type: none"> • Case studies 	1 4	0 2	0 2
	TOTAL	4 8	0 8	0 8

L= Lectures, T= Tutorials, P=Practical

L= 48, T= 08/2 P= 08/2

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examinations 10 x 2= 20 Marks
- ❖ Other (any two) 10 x 2= 20 Marks
 - Group Discussions
 - Assignment
 - Seminar Presentation on any of the relevant topics
 -

SUGGESTED READINGS

Core Texts

- Ganguli, P. (2001). **Intellectual Property Rights: Unleashing the Knowledge Economy**. Tata McGraw-Hill.
- N.S. Gopalakrishnan & T.G. Agitha. **Principles of Intellectual Property**. Eastern Book Company.
- Cornish, W., Llewelyn, D., & Aplin, T. (latest ed.). **Intellectual Property: Patents, Copyright, Trade Marks and Allied Rights**. Sweet & Maxwell.

Supplementary / Indian Context

- B.L. Wadehra. **Law Relating to Intellectual Property**. Universal Law Publishing.
- V.K. Ahuja. **Law Relating to Intellectual Property Rights**. LexisNexis.
- World Intellectual Property Organization (WIPO) – **WIPO Intellectual Property Handbook** (free PDF).
- Government of India, **National IPR Policy** (DPIIT).

SEMESTER IX
Course Title: Behavioral Finance
Course Code: Min9A
Nature of the Course: Minor
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

To enable learners to understand psychological influences on financial decision-making by integrating behavioural theories with traditional finance concepts and applying behavioural models and investor biases in financial market analysis and research.

CO1: Students will be able to explain the nature, scope and foundations of Behavioural Finance.

- LO1.1: Describe the objectives, significance and branches of behavioural finance.)
 LO1.2: Distinguish between traditional finance and behavioural finance approaches.)

CO2: Students will be able to analyse expected utility theory and decision-making under risk and uncertainty.

- LO2.1: Explain) Expected Utility Theory and rational decision-making under risk.
 LO2.2: Examine risk attitudes, types of risk preferences and market anomalies.)

CO3: Students will be able to identify and evaluate behavioural biases influencing investors.

- LO3.1: Classify cognitive and emotional biases such as overconfidence, anchoring, availability and mental accounting.)
 LO3.2: Analyse the impact of biases like loss aversion, regret aversion, disposition effect and optimism in investment decisions.)

CO4: Students will be able to interpret major behavioural finance theories.

- LO4.1: Explain) Prospect Theory and loss aversion theory.
 LO4.2: Apply prospect theory and mental accounting concepts to investor behaviour and market outcomes.)

CO5: Students will be able to apply behavioural finance theories and biases in financial market research.

- LO5.1: Examine the role of heuristics, emotions, fear and greed in financial markets.)
 LO5.2: Use behavioural finance concepts in empirical research and market strategy formulation.)

Bloom's Taxonomy Table

Knowledge Dimension	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual Knowledge	CO1	CO1	–	–	–	–
Conceptual Knowledge	–	CO2	CO2	CO3	–	–
Procedural Knowledge	–	–	CO3	CO4	CO4	CO5
Metacognitive Knowledge	–	–	–	CO4	CO5	CO5

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	M	S	M	S	–	M	M	–	M	–	S
CO2	S	S	S	S	M	M	M	M	M	–	S
CO3	S	S	S	S	S	M	S	S	M	S	S
CO4	M	S	S	S	M	M	M	S	M	S	S
CO5	S	S	S	S	S	S	S	S	M		

Unit	Content	L	T	P
INTRODUCTION TO BEHAVIOURAL FINANCE	Nature, scope, objectives and significance of behavioral finance. Branches of behavioral finance. Behavioral finance and market strategies. Traditional Finance vs Behavioural Finance.	10	2	2

UTILITY / PREFERENCE FUNCTIONS AND RATIONAL DECISION-MAKING	Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency. Expected utility as a basis for decision-making - The evolution of theories based on expected utility concept, Risk Attitude, Types of Risk Attitude, Anomalies of Financial Market.	12	4	2
BEHAVIOURAL BIASES OF INVESTORS	Cognitive Biases and Emotional Biases: Overconfidence, Representative, Anchoring and Adjustment, Cognitive Dissonance, Availability, self-attribution, Illusion of Control, Conservatism, Ambiguity, Aversion and familiarity, Mental Accounting, Confirmation, Hindsight, Recency, Disposition, Endowment, Self Control, Optimism, Loss aversion, Regret aversion, Status Quo. Prospect Theory. Loss aversion theory under Prospect Theory & mental accounting— investors Disposition effect	12	2	2
EXTERNAL FACTORS AND INVESTOR BEHAVIOUR	Heuristics and Biases; Overconfidence, Fear and Greed in Financial Markets. Emotions and Financial Markets, Application of biases and theories of behavioural finance in research.	12	4	2
		46	12	8

L – Lectures, T – Tutorials, P – Practicals

L=46 T=12/2 P= 08/2

MODES OF IN-SEMESTER ASSESSMENT (40 Marks)

- Sessional Examination (Two) – $10 \times 2 = 20$ Marks
- Other (Any Two) – $10 \times 2 = 20$ Marks
 - Assignment
 - Case Study
 - Seminar Presentation
 - Group Discussion

References:

1. Behavioral Finance and Wealth Management – Michael M. Pompian.
2. Advances in Behavioral Finance – Richard H. Thaler (Ed.).
3. Thinking, Fast and Slow – Daniel Kahneman.
4. Irrational Exuberance – Robert J. Shiller.
5. Shefrin, H. (Behavioral Corporate Finance).
6. Barberis, N., & Thaler, R. (A Survey of Behavioral Finance).
7. Statman, M. (Behavioral Finance: The Second Generation).

SEMESTER-IX
Title of the Course: Wealth and Estate Management
Course Code: DSE
Nature of the Course: DSE
Course Credit: 04 credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)
COURSE OBJECTIVES

The course aims to:

1. Provide a comprehensive understanding of wealth management concepts and financial life cycle planning.
2. Develop analytical skills in risk profiling, asset allocation and portfolio rebalancing.
3. Familiarise students with taxation aspects of investment products and tax-efficient planning.
4. Introduce estate planning tools and their role in systematic wealth transfer.
5. Strengthen ethical and professional competencies required in wealth advisory services.

CO1: Explain the concepts, scope and importance of wealth management across different stages of the financial life cycle.

- **LO1.1:** Describe wealth creation, net worth assessment and goal-based wealth management.
- **LO1.2:** Explain the role and ethical responsibilities of wealth managers and financial advisors.

CO2: Apply risk profiling techniques and asset allocation strategies in wealth management.

- **LO2.1:** Assess risk tolerance and risk capacity of individuals.
- **LO2.2:** Develop appropriate strategic and tactical asset allocation strategies including portfolio rebalancing.

CO3: Analyse taxation aspects of investment products for effective wealth planning.

- **LO3.1:** Examine tax implications of dividends, mutual funds, STT and fixed deposits.
- **LO3.2:** Differentiate between tax planning and tax diversion in wealth management.

CO4: Explain and apply estate planning tools for effective wealth transfer.

- **LO4.1:** Identify assets and liabilities for estate planning purposes.
- **LO4.2:** Explain the importance of nomination and different types of wills in wealth transfer.

UNIT	CONTENTS	L	T	P
Unit I: Introduction (15 Marks)	Wealth Management- Meaning, need, and importance, scope of wealth management, Wealth vs income, converting income to wealth, Net-worth and assessment, Financial life cycle of individuals-early stage, mid stage, and retirement stage, Goal-based Wealth Management, Role of wealth managers and financial advisors, Ethical responsibilities of wealth managers	10	02	02
Unit II: Risk Assessment and Wealth Management (15 Marks)	Meaning and types of risk in wealth management, Risk profiling of individuals, Risk tolerance and risk capacity, Asset allocation: concept and importance, Types of asset allocation: Strategic asset allocation and Tactical asset allocation, Annual portfolio re-balancing-Need and Importance and Steps, Relationship between risk assessment and wealth management	14	02	02
Unit III: Taxation of Investment Products (15 Marks)	Concept of wealth tax and its relevance, Importance of tax planning in wealth management, Tax efficiency in investment planning, Taxation of investment income-Dividend taxation, Tax on income distributed by mutual funds, Securities Transaction Tax (STT), Taxation of fixed deposits, Tax Planning Vs Tax Diversion in Wealth Management.	14	02	02
Unit IV: Estate Planning (15 Marks)	Meaning and background of estate planning, Identification of assets and liabilities, Nomination: Will: Meaning, types, and Importance, Role of will in wealth transfer.	10	02	02
	TOTAL	48	08	08

L= Lectures, T= Tutorials, P=Practical

L= 48, T= 08/2 P= 08/2

MODES OF IN-SEMESTER ASSESSMENT (40 Marks)

• **Sessional Examination (Two) – $10 \times 2 = 20$ Marks**

• **Other (Any Two) – $10 \times 2 = 20$ Marks**

(Department may select any two of the following)

▪ **Case Study Analysis**

Analysis of real-life wealth planning cases involving portfolio allocation, tax efficiency, or estate distribution strategies.

▪ **Assignment / Project Work**

Preparation of a model financial plan including risk profiling, asset allocation and tax considerations for a hypothetical client.

▪ **Seminar Presentation**

Presentation on topics such as goal-based wealth management, taxation of investment products, portfolio rebalancing, or estate planning tools.

▪ **Portfolio Design Exercise**

Development of a sample diversified investment portfolio with justification based on risk tolerance and financial life cycle stage.

REFERENCES

1. Bodie, Z., Kane, A., & Marcus, A. J. *Investments*. McGraw-Hill Education.
2. Prasanna Chandra. *Investment Analysis and Portfolio Management*. McGraw-Hill Education.
3. Sinha, M. *Financial Planning and Wealth Management*. McGraw-Hill Education.
4. Pandey, I. M. *Financial Management*. Vikas Publishing House.
5. Singhanian, V. K. *Direct Taxes Law and Practice*. Taxmann Publications.

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP) IN COMMERCE
(FINANCE) DETAILED SYLLABUS OF 10th SEMESTER**

SEMESTER- X

Course Title: Research and Publication Ethics

Course Code: C 24

Nature of the course: CORE

Course Credit: 04 credits

Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objective : To enable learners to practice ethical research and publication in commerce and management by applying principles of integrity, responsible conduct, and scholarly communication using appropriate tools, databases, and research metrics.

CO1: Students will be able to explain the basic concepts of philosophy, ethics, and values in academic and business research.

- ✓ LO1.1: Define the nature, scope, and branches of philosophy and ethics.
- ✓ LO1.2: Explain moral judgments and ethical values in academic and professional life.

CO2: Students will be able to apply ethical standards and integrity in commerce and management research.

- ✓ LO2.1: Identify ethical responsibilities of researchers in business and management studies.
- ✓ LO2.2: Apply principles of research integrity in academic research work.

CO3: Students will be able to distinguish between different forms of research and publication misconduct.

- ✓ LO3.1: Differentiate falsification, fabrication, and plagiarism (FFP).
- ✓ LO3.2: Identify issues related to redundant publication, salami slicing, and data misrepresentation.

CO4: Students will be able to follow ethical practices and standards in scholarly publication.

- ✓ LO4.1: Describe publication ethics guidelines such as COPE, WAME, and ICMJE.
- ✓ LO4.2: Apply authorship criteria and manage conflicts of interest responsibly.

CO5: Students will be able to identify credible journals and avoid predatory publishers.

- ✓ LO5.1: Recognize features of predatory journals and unethical publishers.
- ✓ LO5.2: Use journal finder and evaluation tools to select appropriate journals for publication.

CO6: Students will be able to use plagiarism detection and open-access tools for ethical research practices.

- ✓ LO6.1: Use plagiarism detection software such as Turnitin, Urkund, and open-source tools.
- ✓ LO6.2: Apply SHERPA/RoMEO and open-access resources to ensure copyright compliance.

CO7: Students will be able to access research databases and evaluate research impact using metrics.

- ✓ LO7.1: Use indexing and citation databases such as Scopus and Web of Science for literature review.
- ✓ LO7.2: Evaluate journals and authors using research metrics like Impact Factor, h-index, CiteScore, and altmetrics.

Bloom's Taxonomy

Knowledge Dimension	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual Knowledge	CO1	CO1	–	–	–	–
Conceptual Knowledge	–	CO1	CO2	CO2	–	–
Procedural Knowledge	–	–	CO3	CO3	CO4	CO5
Metacognitive Knowledge	–	–	–	CO4	CO5	CO7

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	–	S	M	–	M	–
CO2	M	S	S	M	M	S	M	M	M	–
CO3	–	S	S	M	M	S	–	M	–	–
CO4	–	S	M	S	M	S	M	M	–	S
CO5	–	M	M	M	S	M	M	S	M	S

CO6	–	M	M	M	S	S	–	S	–	S
CO7	–	S	S	S	M	M	–	S	M	S

Contents

Unit	Content	L	T	P
I (15 Marks)	SCIENTIFIC CONDUCT IN COMMERCE & MANAGEMENT RESEARCH Ethics with respect to business and management research. Intellectual honesty and research integrity. Scientific misconducts: falsification, fabrication, and plagiarism (FFP). Redundant publications: duplicate and overlapping publications, salami slicing. Selective reporting and misrepresentation of data	10	2	2
II (15 Marks)	PUBLICATION ETHICS Publication ethics: definition, introduction and importance. Best practices/standards setting initiatives and guidelines: COPE, WAME, ICMJE. Conflicts of interest. Publication misconduct: concept, problems that lead to unethical behavior and vice versa, types. Violation of publication ethics, authorship and contributorship. Identification of publication misconduct, complaints and appeals. Predatory publishers and journals; Techniques to identify predatory journals; Ethics Reports	14	2	2
III (15 Marks)	OPEN ACCESS PUBLISHING & PUBLICATION MISCONDUCT Open access publications and initiatives. SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies. Journalfinder/journal suggestion tools Ethical issues in Commerce & Management, authorship. Conflicts of interest. Complaints and appeals: Case studies from India and abroad. Consequences of Ethics violation.	14	2	2
IV (15 Marks)	DATABASES AND RESEARCH METRICS Indexing databases. Citation databases: Web of Science, Scopus, etc. Impact Factor of journal as per Journal Citation Report, SNIP, SJR, IPP, and Cite Score. Metrics: h-index, g-index, i10 index, altmetrics	10	2	2
TOTAL		48	8	8

L= Lectures, T= Tutorials, P=Practical

L= 48, T= 08/2 P= 08/2

MODES OF IN-SEMESTER ASSESSMENT: (40Marks)

- Sessional Examination (Two)- 10 x 2= 20 marks
 - Other (any two) 10 x 2= 20 marks
 - Group Discussion
 - Assignment/ Project Work
 - Case Studies Presentation
- Seminar Presentation on any of the relevant topics

References:

- 1) Bird, A. (2006). Philosophy of Science, Routledge
- 2) MacIntyre & Alasdair (1967). A Short History of Rthics. London.
- 3) Chaddah, P. (2108). Ethics in Competitive Research: Do not Get Scoped; Do not get Plagiarized.
- 4) National Academy of Sciences, National Academy of Engineering and Institute of Medicine. (2009). On Being a Acientist: A Guide to Responsible Conduct in Research: Third Edition. National Academies Press. 5)
- Resnik, D. B. (2011). What is Ethics in Research & Why is it Important. National Institute of Environmental Health Sciences, 1-10, Retrieved from <https://www.niehs.nih.gov/research/resources/bioethics/whatis/index.cfm>
- 6) Beall, J. (2012). Predatory Publishers are Corrupting Open Access. Nature, 489(7415), 179
<https://doi.org/10.1038/489179a>
- 7) Indian National Science Academy (INSA), Ethics in Science Education, Research and Governance (2019). http://www. Insaindia.res.in/pdf/Ethics_Book.pdf

SEMESTER – X

Title of the Course: Emotional Intelligence and Creative Thinking

Course Code: C25

Nature of the Course: Core

Course Credit: 04 Credits

Distribution of Marks: 60 (End–Sem) + 40 (In–Sem)

COURSE OBJECTIVE

The objective of this course is to:

- Introduce the basic ideas of emotional intelligence (EI) and creative thinking.
- Help students understand and manage their own emotions and behaviour.
- Improve interpersonal skills for teamwork, leadership and customer interaction.
- Develop simple creative-thinking skills for solving business problems in marketing, finance and other commerce areas.

COURSE OUTCOME

CO1: Understand the basic concepts and components of emotional intelligence and creative thinking.

- **LO1.1:** Describe the meaning and importance of EI and creativity in personal and professional life.

CO2: Develop intrapersonal EI skills related to self-awareness and self-management.

- **LO2.1:** Identify personal emotional patterns, strengths and areas for improvement.

CO3: Apply interpersonal EI skills for communication, teamwork and handling conflict.

- **LO3.1:** Use empathy, active listening and constructive feedback in simple workplace situations.

CO4: Use basic creative-thinking tools to generate and evaluate ideas for business problems.

- **LO4.1:** Apply at least two structured techniques (e.g., brainstorming, SCAMPER, mind mapping) to propose practical solutions.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge dimension	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1	CO1				
Conceptual knowledge	CO1	CO1	CO2, CO3, CO4	CO3, CO4	CO4	CO4
Procedural knowledge		CO2, CO3	CO2, CO3, CO4	CO3, CO4	CO4	CO4
Meta-cognitive knowledge		CO2	CO2	CO2	CO2, CO4	CO4

Mapping of Course Outcomes to Programme Outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	M	M	M	M
CO2	M	S	S	S	M	M	M	M	S	M
CO3	M	S	S	S	M	M	S	S	S	M
CO4	S	S	S	S	S	S	S	S	S	S

(S = Strong, M = Moderate)

UNITS & COURSE CONTENTS

UNITS	COURSE CONTENTS	L	T	P
I (15 Marks)	Foundations of Emotional Intelligence and Creative Thinking <ul style="list-style-type: none"> • Emotional intelligence: Meaning; EQ vs IQ; relevance for commerce, marketing and finance careers. • Simple EI model: Self-awareness, self-management, social awareness, relationship management. • Creative thinking: meaning, Difference between creativity and innovation. 	1 2	0 2	–
II (15 Marks)	Intrapersonal EI: Self-awareness and Self Management <ul style="list-style-type: none"> • Self-awareness: recognising feelings, strengths, weaknesses and personal values; self-assessment and reflection. • Emotional self-management: basic techniques for managing anger, stress and anxiety; impulse control. • Motivation and mindset: growth mindset, optimism and resilience; setting small personal and academic goals. 	1 2	0 2	–
III (15 Marks)	Interpersonal EI, Communication and Teamwork <ul style="list-style-type: none"> • Empathy and perspective taking in everyday interactions. • Communication skills: active listening, clear expression, non-verbal signals, feedback. • Conflict management: common causes, simple win-win approach. • EI in teamwork and leadership: building trust and cooperation in small groups; application to customer service and sales situations. 	1 2	0 2	0 4
IV (15 Marks)	Creative Thinking Tools and Business Applications <ul style="list-style-type: none"> • Steps in simple problem solving: define the problem → generate ideas → choose ideas → plan basic action. • Divergent and convergent thinking; common blocks to creativity and ways to reduce them. • Selected tools (introductory level): brainstorming rules, SCAMPER checklist, mind mapping; Six Thinking Hats. 	1 0	0 2	0 8
Total		4 6	0 8	1 2

L= Lectures, T= Tutorials, P=Practical

L=46 T=08/2 P=12/2

MODES OF IN-SEMESTER ASSESSMENT (40 Marks)

- **Sessional Examinations (Two)** – $10 \times 2 = 20$ Marks
- **Other (Any Two)** – $10 \times 2 = 20$ Marks
 - Group Discussion / Role Play on EI or creative-thinking situations.
 - Assignment / Short Project (personal EI plan or simple creativity project for a business issue).
 - Seminar Presentation on a selected EI or creativity topic.
 - Hands-on learning (workshop, reflection journal, or team activity).

SUGGESTED READINGS

(Any recent editions; low-cost/Indian editions may be used)

- Goleman, D. *Emotional Intelligence*.
- Goleman, D. *Working with Emotional Intelligence*.
- Bradberry, T., & Greaves, J. *Emotional Intelligence 2.0*.
- Singh, D. *Emotional Intelligence at Work: A Professional Guide*.
- De Bono, E. *Six Thinking Hats* and/or *Lateral Thinking*.

SEMESTER- X

Course Title: Accounting and Audit in Banking and Insurance Institutions

Course Code: Minor 10A

Nature of the course: Minor

Course Credit: 04 credits

Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

COURSE OBJECTIVES

The course aims to:

1. Develop understanding of accounting procedures followed by banking and insurance companies.
2. Provide knowledge of preparation and presentation of financial statements of banks and insurance companies.
3. Familiarize students with regulatory norms such as Basel norms, RBI and IRDAI guidelines.
4. Equip students with practical knowledge of audit procedures applicable to banking and insurance institutions.
5. Strengthen analytical and reporting skills in financial sector auditing.

CO1: Explain accounting principles and regulatory norms applicable to banking companies.

- **LO1.1:** Describe banking terminology, classification of advances, and Basel norms.
- **LO1.2:** Compute rebate on bills discounted, NPAs and Capital Adequacy Ratio.
- **LO1.3:** Prepare financial statements of banking companies as per statutory requirements.

CO2: Prepare accounts and financial statements of life and general insurance companies.

- **LO2.1:** Explain insurance contract elements and accounting framework of life insurance business.
- **LO2.2:** Prepare Revenue Account and Balance Sheet of life and general insurance companies.

CO3: Examine audit procedures and regulatory framework applicable to banking companies.

- **LO3.1:** Explain objectives, appointment, powers and duties of bank auditors.
- **LO3.2:** Analyse audit of advances, NPAs, investments and provisioning as per RBI guidelines.

CO4: Evaluate audit procedures of insurance companies and distinguish them from bank audit.

- **LO4.1:** Explain audit of premium income, claims, investments and policy liabilities.
- **LO4.2:** Compare bank audit and insurance audit with reference to regulatory requirements.

BLOOM'S TAXONOMY – COGNITIVE MAP

Knowledge Dimension	Remember	Understand	Apply	Analyse	Evaluate	Create
Factual Knowledge	CO1	CO1, CO2				
Conceptual Knowledge		CO1, CO2	CO1, CO2	CO3, CO4	CO4	
Procedural Knowledge			CO1, CO2	CO3	CO4	
Metacognitive Knowledge				CO3	CO4	

PO MAPPING

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	M	S	M	S	M
CO2	S	S	M	S	S	M	S	M	S	M
CO3	S	M	S	S	S	M	S	M	S	M
CO4	S	M	S	S	S	M	S	M		

UNIT	CONTENTS	L	T	P
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Unit I: Accounts of Banking Companies (15 Marks)	Definition and meaning of banking terms, books to be maintained; classification of Advances, Basel Norms, Calculation-Rebate on Bills Discounted, NPAs, and Capital Adequacy Ratio; Preparation and presentation of Financial Statements of Banking Companies.	12	02	02
Unit II: Accounts of Insurance Companies (15 Marks)	Definition and elements of Insurance contract, meaning of various insurance terms, Books of accounts maintained under life Insurance Business, Ascertainment of profit in life Insurance Business, Preparation of Revenue Account and Balance sheet. Accounts of General Insurance Companies: Preparation of Revenue Account and Balance Sheet of General Insurance Companies.	14	02	02
Unit III: Audit of Banking Companies (15 Marks)	Meaning and objectives of bank audit, Appointment, powers and duties of bank auditor, Audit of bank advance, Verification and valuation of Cash and Bank balances, Investments, Loans and Advances, Audit of NPAs and Provisioning, RBI guidelines related to bank audit, Special features of bank audit	12	02	
Unit IV: Audit of Insurance Companies (15 Marks)	Meaning and objectives of insurance audit, Appointment and duties of insurance auditor, Audit of premium income, Audit of claims, Audit of investments, Verification of policy liabilities, Role of IRDAI in insurance audit Differences between bank audit and insurance audit	10	02	
	TOTAL	48	08	

L= Lectures, T= Tutorials, P=Practical

L= 48, T= 08/2 P= 08/2

MODES OF IN-SEMESTER ASSESSMENT (40 Marks)

- **Sessional Examination (Two) – $10 \times 2 = 20$ Marks**
- **Other (Any Two) – $10 \times 2 = 20$ Marks**

▪ **Practical Assignment**

Preparation of bank/insurance financial statements based on given data.

▪ **Case Study Analysis**

Analysis of bank audit or insurance claim audit case.

▪ **Seminar Presentation**

Topics such as Basel norms, RBI audit guidelines, IRDAI regulations.

▪ **Problem-Solving Exercise**

Computation-based exercises related to CAR, provisioning and insurance accounts.

Reference Books/materials

- **Mukhreejee and Hanif “Modern Accountancy” McGraw Hill Education**
- **ICAI Study Materials**
- **Shukla and Grewal, Advance Accounts, S. Chand and Company (P) Ltd**
- **Shrinivasan Anand, Company Accounting Standards, Taxman, New Delhi**

SEMESTER- X
Course Title: Corporate Social Responsibility

Course Code:
Nature of the course: DSE
Course Credit: 04 credits

Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objective:

To comprehensively understand Corporate Social Responsibility (CSR) in the Indian business context and different concepts, strategies, legal frameworks, and practical applications of CSR.

Course Outcomes:

CO1: Understand the fundamental concepts and scope of Corporate Social Responsibility (CSR).

LO1.1: Define CSR and explain its evolution in India.

LO1.2: Discuss the relevance and importance of CSR in contemporary society.

CO2: Analyze various models, areas, and drivers of CSR.

LO2.1: Describe different models of CSR, including Carroll's Model.

LO2.2: Identify the internal and external drivers of CSR.

LO2.3: Discuss the areas of CSR, such as environmental concerns, social equity, and community development.

CO3: Understand the legal framework for CSR in India.

LO3.1: Outline the key provisions of the Companies Act, 2013 related to CSR.

LO3.2: Discuss the compliance and reporting requirements for CSR activities in India.

CO4: Evaluate real-world CSR initiatives, theoretical frameworks, and case studies.

LO4.1: Analyze case studies of successful CSR initiatives in India.

LO4.2: Discuss theoretical perspectives on CSR, including Classical Economic Theory, Stakeholder Theory, and Triple Bottom Line Theory.

LO4.3: Identify future trends and emerging issues in CSR and discuss the strategic role of CSR in sustainable development and community engagement.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1, CO3	CO1, CO3				
Conceptual knowledge		CO1, CO2		CO2, CO4		
Procedural knowledge			CO3	CO4		
Meta-cognitive knowledge					CO4	

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	M	M	M	M	M	M
CO2	M	M	M	S	S	S	M	M	M	M
CO3	M	M	S	S	M	M	S	M	M	M
CO4	S	M	S	S	S	S	S	S	S	S

UNITS	COURSE CONTENTS	L	T	P
	Definition and Evolution of CSR in India Corporate Social Responsibility: Concept, Scope,	12	02	-

I: Introduction (15 Marks)	Relevance, and Importance of CSR in Contemporary Society CSR and Corporate Governance in India, Concept of Charity, Corporate Philanthropy, Corporate Citizenship, CSR: Overlapping Concepts Models of CSR in India; Carroll's Model; Initiatives in India; Emerging Ethical Issues in CSR			
II: Areas, Drivers of CSR and Global Initiatives (15 Marks)	Areas of CSR: Environmental Concerns, Social Equity, Community Development Drivers of CSR: Internal and External Drivers, Models for Implementation of CSR. International Framework for Corporate Social Responsibility: Millennium Development Goals, Sustainable Development Goals, Relationship between CSR, SDGs and MDGs United Nations (UN) Global Compact 2011; UN Guiding Principles on Business and Human Rights; OECD CSR Policy Tool.	12	02	-
III: Legal Framework for CSR in India (15 Marks)	Overview of Companies Act, 2013: Section 135, CSR Committee Formation, CSR Policy Development, Mandatory CSR Spending Schedule VII: Permissible CSR Activities in India, Compliance and Reporting Requirements in India Government Policies and Regulations on CSR in India, Public-Private Partnerships for CSR in India	16	02	03
IV: Theoretical Framework and Case Studies (15 Marks)	Theoretical Perspectives on CSR: Classical Economic Theory, Stakeholder Theory, Triple Bottom Line Theory, Carroll's Pyramid of CSR Case Studies of Successful CSR Initiatives of Indian companies: Tata, Oil India Ltd, Reliance Ltd. Future Trends in CSR in India; CSR as a Strategic Business Tool for Sustainable Development; Emerging CSR Issues; Role of Public Sector in CSR	10	02	03
TOTAL		50	06	06

L= Lectures, T= Tutorials, P=Practical

L= 50, T= 06/2 P= 06/2

MODES OF IN-SEMESTER ASSESSMENT:

(40Marks)

- Sessional Examination (Two)- **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group Discussion
 - Assignment/ Project Work
 - Case Studies Presentation
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Carroll, A. B., & Buchholtz, A. K. (2014). Business and Society: Ethics, Sustainability, and Stakeholder Management. Cengage Learning.
2. Blowfield, M., & Murray, A. (2019). Corporate Responsibility. Oxford University Press.
3. Kotler, P., & Lee, N. (2004). Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause. Wiley.
4. Visser, W. (2011). The Age of Responsibility: CSR 2.0 and the New DNA of Business. Wiley.
5. Moon, J. (2014). Corporate Social Responsibility: A Very Short Introduction. Oxford University Press.

6. Companies Act, 2013 and Corporate Social Responsibility Provisions (India), <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
7. Chatterji, M., & Listokin, D. (2020). India: CSR and Global Strategy. Routledge.
8. Blowfield, Michael and Alan Murray, Corporate Responsibility, Oxford University Press.
9. Philip Kotler and Nancy Lee, CSR: Doing the Most Good for Company and Your Cause, Wiley, 2005.
10. Joseph A. Petrick and John F. Quinn, Management Ethics: Integrity at Work, Sage Publication, 1997.
11. Francesco Perrini, Stefano and Antonio Tencati, Developing CSR: A European Perspective, Edward Elgar.
12. William B. Werther, Jr. and David Chandler, Strategic Corporate Social Responsibility: Stakeholders in a Global Environment, Sage Publication, 2009.
13. Elkington, J. (1998), Cannibals with Forks: The Triple Bottom Line of 21st Century Business, New Society Publishers.
14. Crane, A. et al., (2008), The Oxford Handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

Note: Latest edition of textbooks may be used. Moreover, published articles on corporate social responsibility can also be accessed from reputed journals to better understand CSR and its theoretical background.

SEMESTER-X**Title of the Course: Strategic Cost Accounting****Course Code:****Nature of the Course: DSE****Course Credit: 04 credits****Distribution of Marks: 60 (End Sem) + 40 (In-Sem)****Course Objective:**

To develop an understanding of key cost and management accounting tools—CVP analysis, Activity-Based Costing, relevant costing, and budgetary/standard costing—for effective planning, control, and managerial decision-making.

Course Outcome & Learning Outcomes:

CO1: Understand the fundamentals of cost and management accounting for planning and decision-making.

- LO1.1: Explain the meaning, scope, and role of cost and management accounting, including key cost concepts and classifications.
- LO1.2: Apply CVP and break-even analysis concepts for basic profit planning decisions.

CO2: Understand and apply Activity-Based Costing (ABC) for product/service costing.

- LO2.1: Explain the meaning, need, uses, and limitations of ABC and differentiate ABC from traditional costing.
- LO2.2: Compute product/service costs using ABC by identifying activities, cost pools, cost drivers, and driver rates.

CO3: Apply relevant costing techniques for short-term managerial decisions.

- LO3.1: Identify relevant costs and perform differential/incremental analysis for decision-making.
- LO3.2: Solve short-run decision problems (make/buy, add/drop, special order, shutdown, process further, product mix, and basic pricing).

CO4: Understand budgetary control and standard costing for cost control and performance measurement.

- LO4.1: Prepare and interpret basic budgets, including fixed and flexible budgets, for control purposes.
- LO4.2: Explain standard costing and compute basic variances (material, labour, overhead) and outline key modern costing tools (target, kaizen, life-cycle, quality cost, benchmarking).

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1, CO2, CO4	CO1, CO2, CO4				
Conceptual knowledge		CO1, CO2, CO3, CO4		CO2, CO3, CO4		
Procedural knowledge			CO2, CO2, CO3, CO4	CO2, CO3, CO4	CO3	
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	M	M	M	M	M
CO2	S	M	S	M	S	M	S	S	M	M
CO3	S	M	S	M	S	M	M	M	S	M
CO4	S	S	M	M	M	M	S	M	M	M

UNITS	COURSE CONTENTS	L	T	P
I: Introduction (15 Marks)	Meaning and scope of Cost Accounting; Role of Cost Accountant; Cost concepts and classification (fixed/variable, direct/indirect, relevant/irrelevant); Cost audit; Reconciliation of Cost and Financial Accounts; Integrated and	10	02	-

	Non-integrated accounts.			
II: Activity Based Costing (15 Marks)	Meaning and need of ABC; Traditional costing vs ABC; Cost pools and cost drivers; Steps in ABC (identify activities, assign costs, compute driver rates, product/service cost); Uses of ABC; Limitations of ABC; Product/service costing under ABC and comparison with traditional costing.	14	02	04
III: Process Costing (15 Marks)	Characteristics of Process costing; Process vs. Job Costing; Process costing procedure; Process losses and wastages; Normal and Abnormal Loss/gain; Valuation of Work-in-progress; Transfer pricing. Joint product; By-product; Distinction between joint and by-product; Accounting for Joint and By-products.	14	02	04
IV: Other Costing Methods (15 Marks)	Contract costing: Procedure; Profits on incomplete contracts; Cost-plus contracts. Service Costing: Transport costing; Costing for Hoteliers. Other costing tools (overview): Target costing, Kaizen costing, Life-cycle costing, Quality cost (TQM), Benchmarking.	10	02	-
	TOTAL	48	08	08

L= Lectures, T= Tutorials, P=Practical

L= 48, T= 08/2 P= 08/2

MODES OF FIN-SEMESTER ASSESSMENT:

(40 Marks)

- Sessional Examination (Two)-

10 x 2= 20 marks

- Other (any two) **10 x 2= 20 marks**

- Group Discussion
- Assignment/ Project Work
- Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Lal, Jawahar. (2016). *Strategic Cost Management*. Himalaya Publishing House.
2. Blocher, Edward J., Juras, Paul, and Smith, Steven. (2024). *Cost Management: A Strategic Emphasis* (10th ed.). McGraw Hill Education (India) Ltd.
3. Farmer, Karen C., Fredin, Amy, and Baag, Pankaj K. (2024). *Cost Accounting: With Integrated Data Analytics (An Indian Adaptation)*. John Wiley & Sons.
4. Hansen, Don R., Mowen, Maryanne M., and Heitger, Dan L. (2021). *Cost Management: Accounting and Control* (5th ed.). Cengage Learning (India) Ltd.
5. Drury, Colin. (2001). *Management and Cost Accounting*. Thomson Learning.
6. Eldenburg, Leslie G., and Wolcott, Susan K. (2011). *Cost Management: Measuring, Monitoring, and Motivating Performance* (2nd ed.). John Wiley & Sons.

Note: Latest edition of textbooks may be used