



Bachelor of Commerce [B. Com.]
(Three-Year, Semester Based, Full Time Program)

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Bachelor of Commerce (Hons.) [B. Com. (Hons.)]
(Four-Year, Semester Based, Full Time Program)

Programme Mission:

“Excellence in Commerce with application and innovation”

Programme Objectives (PO's)

- PO1: Academic Excellence:** Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects. To provide advanced knowledge in Commerce with the specialization in specific areas for higher education such as MBA, M.Com, CA, CS, ICWA and other professional courses.
- PO2: Professional Excellence:** The University motivates and prepares the students for positions of leadership in business organizations which augment the scope of employment opportunities in the field of Finance, Banking, Insurance, Accounting, Taxation and Research.
- PO3: Personality Development:** The University is focused on the all-round development of the students' personality through proper education and exposure to the vast treasure of knowledge and by providing platforms for their socialization.
- PO4: Socially Responsible Citizen:** The University inculcates a sense of civic responsibility, social commitment, and moral accountability among the students through social activities which enable them to develop life skills and make them become a responsible citizen.

Programme Learning Outcomes (PLO's)

By the end of the B.Com (Hons) program from School of Management, IMS Unison University, Dehradun, the students will be able to: –

- PLO1:** Acquire basic knowledge of various disciplines in finance, economics, law, and management and to apply the same to real business issues in a holistic manner. **(Multidisciplinary Knowledge)**

- PLO2:** Understand the basic concepts of finance and accounting that will help them to prepare and analyze various financial statements. **(Finance and Accounts Application in Business)**
- PLO3:** Understand the basic concepts of quantitative methods to apply in the study of other disciplines and prepare project reports. **(Quantitative Application in Business)**
- PLO4:** Understand the basic concepts of micro, macro and monetary economics relevant to business decision. **(Micro, Macro and Monetary Economics).**
- PLO5:** Acquire the basic legal knowledge related the various business operations. **(Law in Business)**
- PLO6:** Understand the basic management functions and fundamentals of business management. **(Basics Business Management)**
- PLO7:** Understand various environmental problems and their impact on society and business. **(Environmental Study)**
- PLO8:** Demonstrate IT knowledge and skills for efficient and effective business processes and develop innovative methods of applying IT and e-commerce for competitive advantage. **(IT proficiency).**
- PLO9:** Demonstrate ethical conduct in personal and professional decisions and of business and an appreciation of the significance of business ethics and social responsibility in the decision-making process. **(Ethics & Social Responsibility)**
- PLO10:** Start their own business ventures or demonstrate their entrepreneurial capabilities for their employer organization. **(Entrepreneurship)**

PROGRAM STRUCTURE B. COM.			
Programme Curriculum	Credit Recommended by UGC	Credit offered by IUU	Courses
Maximum Credits on offer in the B. Com Program	120	186	53
The structure of Credit requirements is shown below:			
Total Number of Major Courses (CORE)	60	97	26
Total Number of Minor Courses	22	31	8
Multi-Disciplinary Course (MDC)	9	13	4
Ability Enhancement Courses (AEC)	8	11	4
Skills Enhancement Courses (SEC)	9	17	6
Value Added Courses (VAC)	8	11	4
Summer Internship Project	4	6	1

PROGRAM STRUCTURE B. COM. (HONS.)			
Programme Curriculum	Credit Recommended by UGC	Credit offered by IUU	Courses
Maximum Credits on offer in the B.Com (Hons.) Program	162	259	71
The structure of Credit requirements is shown below:			
Total Number of Major Courses (CORE)	80	128	34
Total Number of Minor Courses	32	59	16
Multi Disciplinary Course (MDC)	9	13	4
Ability Enhancement Courses (AEC)	8	11	4
Skills Enhancement Courses (SEC)	9	19	7
Value Added Courses (VAC)	8	11	4
Summer Internship Project	4	6	1
Research Project / Dissertation	12	12	1

PROGRAM CURRICULUM**SEMESTER-I**

S. No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 101	Basic Financial Accounting	4	0	0	4
2	BCH 102	Legal Aspects of Business	4	0	0	4
3	BCH 103	Understanding Business Environment	4	0	0	4
4	BCH 104	Microeconomics	4	0	0	4
5	BCH 105	Basic Mathematics	4	0	0	4
6	BCH 106	Fundamentals of Management	4	0	0	4
7	BCH 107	English Communication - I	1	0	2	2
8	BCH 108	Office Management with MS-Word and MS Excel	1	0	2	2
9	BCH 109	International Monetary & Financial Environment	3	0	0	3
Total			29	0	4	31
Contact Hours			33			

SEMESTER-II

S. No.	Course	Course Name	Periods			Credits
	Code		L	T	P	
1	BCH 110	Management Accounting	4	0	0	4
2	BCH 111	Macroeconomics	3	0	0	3
3	BCH 112	Fundamentals of Financial Management	4	0	0	4
4	BCH 113	Basics of Marketing	3	0	0	3
5	BCH 114	Basic Statistics	4	0	0	4
6	BCH 115	Financial Institutions	3	0	2	4
7	BCH 116	English Communication - II	2	0	2	3
8	BCH 117	Office Management with Advance MS-Excel and PowerPoint	1	0	2	2
9	BCH 118	Social Responsibility & Community Engagement	1	0	2	2
Total			25	0	8	29
Contact Hours			33			

SEMESTER-III

S. No.	Course	Course Name	Periods			Credits
	Code		L	T	P	
1	BCH 201	Indian Economy	4	0	0	4
2	BCH 202	Research Methodology	3	0	0	3
3	BCH 203	Human Resource Management	3	0	0	3
4	BCH 204	Income Tax Law & Practices	4	0	0	4
5	BCH 205	Corporate Accounting	4	0	0	4
6	BCH 206	Management Information System	4	0	0	4
7	BCH 207	Statistical Software Package (SPSS)	2	0	2	3
8	BCH 208	Business Communication and Etiquette Lab	2	0	2	3
9	BCH 209	Data Management using MYSQL	1	0	2	2
Total			27	0	6	30
Contact Hours			33			

SEMESTER-IV

S. No.	Course	Course Name	Periods			Credits
	Code		L	T	P	
1	BCH 210	Cost Accounting	4	0	0	4
2	BCH 211	Company Law	4	0	0	4
3	BCH 212	International Business	3	0	0	3
4	BCH 213	Essentials of Organizational Behaviour	3	0	0	3
5	BCH 214	Advanced Accounting	3	0	0	3
6	BCH 215	Introduction to Business Analytics	2	0	2	3
7	BCH 216	Written Analysis & Communication	2	0	2	3
8	BCH 217	Personal Tax Planning & Tax Management	4	0	0	4
9	BCH 218 P	TALLY ERP	0	0	4	2
Total			25	0	8	29
Contact Hours			33			

SEMESTER-V

S. No.	Course	Course Name	Periods			Credits
	Code		L	T	P	
1	BCH 301	Goods & Service Tax and Customs Law	4	0	0	4
2	BCH 302	Export Import Management	4	0	0	4
3	BCH 303	Banking & Insurance: Law and Practice	4	0	0	4
4	BCH 304	Entrepreneurship & Start-up Ecosystem	4	0	0	4
5		Elective - I	4	0	0	4
6		Elective - II	4	0	0	4
7	BCH 305	Business Intelligence using Power BI	3	0	2	4
8	BCH 306 P	Fintech	0	0	4	2
9	BCH 307	Summer Internship Report and Viva-Voce	0	0	0	6
Total			27	0	6	36
Contact Hours			33			

SEMESTER-VI

S. No.	Course	Course Name	Periods			Credits
	Code		L	T	P	
1	BCH 308	Financial Risk Management	3	0	2	4
2	BCH 309	Investing in Stock Markets	3	0	2	4
3	BCH 310	Business Ethics & CSR	3	0	0	3
4	BCH 311	Auditing & Corporate Governance	4	0	0	4
5		Elective - III	4	0	0	4
6		Elective - IV	4	0	0	4
7	BCH 312	Mergers, Acquisitions and Corporate Restructuring	3	0	0	3
8	BCH 313 P	Career Skills	0	0	2	1
9	BCH 314	Sustainable Development	4	0	0	4
Total			28	0	6	31
Contact Hours			34			

SEMESTER-VII

S. No.	Course	Course Name	Periods			Credits
	Code		L	T	P	
1	BCH (H) 401	Financial Econometrics	4	0	0	4
2	BCH (H) 402	Financial Derivatives	4	0	0	4
3	BCH (H) 403	International Finance	4	0	0	4
4	BCH (H) 404	Working Capital Management	3	0	0	3
5	BCH (H) 405	Fixed Income Securities and Money Market	3	0	0	3
6	BCH (H) 406	Financial Reporting and Analysis	3	0	0	3
7		Elective – V	4	0	0	4
8		Elective – VI	4	0	0	4
9	BCH (H) 407P	Advanced Career Skills	0	0	4	2
Total			29	0	4	31
Contact Hours			33			

SEMESTER-VIII

S. No.	Course	Course Name	Periods			Credits
	Code		L	T	P	
1	BCH (H) 408	Project Planning & Financing	4	0	0	4
2	BCH (H) 409	Strategic Financial Management	4	0	0	4
3	BCH (H) 410	Financial Modeling using Excel	4	0	0	4
4	BCH (H) 411	Financial Analytics	2	0	4	4
5	BCH (H) 412	Managing Cyber Security in Information Age	3	0	0	3
6	BCH (H) 413	Private Equity and Venture Capital	3	0	0	3
7		Elective - VII	4	0	0	4
8		Elective - VIII	4	0	0	4
9	BCH (H) 414	Industry Project Report & Viva-Voce	0	0	0	12
Total			28	0	4	42
Contact Hours			32			

List of Electives

S. No.	Course	Course Name	Periods			Credits
	Code		L	T	P	
1	BCH 101E	Economics of Insurance	4	0	0	4
2	BCH 102E	Investment Analysis	4	0	0	4
3	BCH 103E	Behavioral Finance	4	0	0	4
4	BCH 104E	Marketing of Financial Services	4	0	0	4
5	BCH 105E	Equity Derivatives	4	0	0	4
6	BCH 106E	Corporate Tax Planning	4	0	0	4
7	BCH 107E	Budget Analysis & Reporting	4	0	0	4
8	BCH 108E	Economic Policy Analysis	4	0	0	4
9	BCH 109E	Forensic Accounting and Fraud Detection	4	0	0	4
10	BCH 110E	Consumer Affairs	4	0	0	4

SEMESTER - I

Course: BASIC FINANCIAL ACCOUNTING			Semester: I
Course Code: BCH 101	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Define bookkeeping and accounting along with accounting process. 2. Describe the main elements of financial accounting information, assets, liabilities, revenue and expenses, along with subsidiary books. 3. Understand the preparation of financial statements, Trading Account, Profit & Loss Account and Balance Sheet 4. Explain various Indian accounting standards, IFRS and preparation of depreciation accounting. 5. Learn various types of financial statement analysis 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction & Accounting Process: Introduction to Basic Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Ind. AS. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in Three Column Cash Book. An Overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts.	11
	2.	Preparation of Financial Statements: Preparation of Financial Statements: Preparing Profit and Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Preparation of Cash Flow Statement as per AS-3 (revised). Understanding the Contents of a Corporate Annual Report	12
	3.	Accounting Standards (AS): Indian Accounting Standards: Concept, Benefits, Procedure for Issuing Indian Accounting Standard in India, Salient Features of Indian AS issued by ICAI. International Financial Reporting Standards (IFRS): Features, Uses and Objective of IFRS, IFRS Issued by IASB and Concept of Harmonisation and Convergence, Obstacle in Convergence	11

	4.	Depreciation Accounting: Introduction, Causes, Methods for providing Depreciation	08
	5.	Financial Statements Analysis: Analysing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis. Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the Perspective of Different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis, Revenue expenses and Liability recognition.	18
		Total Hours	60
TEXT BOOK	1. Maheshwari, S.N. and Maheshwari, S. K.; <i>Financial Accounting</i> ; Sultan Chand and Sons		
REFERENCE BOOK/ SUGGESTED READING	1. Grewal T. S.; <i>Double Entry Bookkeeping</i> ; Sultan Chand and Sons 2. Gupta, R.L.; <i>Advanced Accounting</i> ; Sultan Chand and Sons 3. Bhattacharya, A.; <i>Essentials of Financial Accounting</i> ; Pearson Education 4. J. R. Monga; <i>Financial Accounting: Concepts and Applications</i> ; Mayur Paperbacks		

Course: LEGAL ASPECTS OF BUSINESS			Semester: I
Course Code: BCH 102	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with major provisions of major laws excluding Company Law which affects business at large		
LEARNING OUTCOME	<p>Upon completion of the course students should be able to:</p> <ol style="list-style-type: none"> 1. Explain the applicability of Indian Contract Act 1872 and its types, essentials of a valid contract, enforcement of contract and its legality, rights and obligations of the different parties. 2. Explain the scope & objective, Term of Goods Sale of Goods Act 1930, meaning of Contract of sale, Ownership, delivery and transfer of goods, Right and duties of the parties. 3. Explain the applicability of Partnership Act 1932, & LLP 2008 concept of partnership, who can be a partner, effect of registration and related legal aspect of partnership firm & LLP. 4. Explain the meaning, types, creation, cancellation, endorsement, alteration of negotiable instrument and its effect as per The Negotiable Instrument Act 1881. 5. Explain the applicability of "Right to Information Act 2005", Importance of right of information and its procedure, Rights and obligation of public information officer 		
COURSE DETAILS	Module No	Topic	Hours
	1.	The Indian Contract Act, 1872: Meaning and Essentials of Contract; Kinds of Contract- based on: Validity, Formation and Performance, Law Relating to Offer and Acceptance, Consideration, Competency to Contract, Free Consent, Void Agreements, Quasi Contract, Performance of Contracts, Discharge of Contracts, Breach of Contracts and their remedies, Special Contracts: Contract of Indemnity and Guarantee, Bailment and Pledge, and Agency	15
	2.	The Sale of Goods Act, 1930: Contract of Sale: Meaning and Difference Between Sale and Agreement to Sell, Conditions and Warranties, Transfer of Ownership in Goods including Sale by Non-Owners, Performance of Contract of Sale, Doctrine of Caveat Emptor Unpaid Seller: Meaning and Rights of an Unpaid Seller Against the Goods and the Buyer	12
	3.	Law of Partnership, 1932 <ol style="list-style-type: none"> i. Definition and Nature of Partnership, Rights and Duties of Partner, Registration of Partnership, Status of a Minor, Effects of Non-Registration, Dissolution 	12

		of a Partnership: Major Provisions. ii. Introduction to Limited Liability Partnership Act 2008, Difference between Partnership and Limited Liability Partnership, Procedure of Registration of Limited Liability Partnership, Major provisions for Dissolution of Limited Liability Partnership	
	4.	The Negotiable Instruments Act, 1881: Meaning & Types of Negotiable instruments, Presentment, Endorsements, Crossing of cheque, Material alteration and its effect. Provisions relating to Payment and Collection of cheques. Dishonour of cheque and remedies available.	12
	5.	The Right to Information Act 2005: Salient Features and Scope of the Act, Definition of Terms; Informant, Information, Right, Record, Public Authority; Obligations of Public Authorities, Requesting Information and Functions of PIO	09
		Total Hours	60
TEXT BOOK	1. Kuchhal, M.C., and Kuchhal, Vivek; <i>Business Law</i> ; Vikas Publishing House		
REFERENCE BOOK/ SUGGESTED READING	1. Singh, Avtar; <i>The Principles of Mercantile Law</i> , Eastern Book Company 2. Kumar, Ravinder; <i>Legal Aspects of Business</i> ; Cengage Learning. 3. Maheshwari, S. K. and Maheshwari, S. N; <i>Business Law</i> ; National Publishing House. 4. Gogana, P.P.S.; <i>Business Law</i> ; Vikas Publication House		

Course: UNDERSTANDING BUSINESS ENVIRONMENT			Semester: I
Course Code: BCH 103	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with various Social, Political, Legal, Economic and Technological Factors which influence the Business Environment.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the basic concepts of business environment. 2. Identify the different environmental factors. 3. Analyze the responsiveness of companies to different factors in a business environment. 4. Identify the rules and regulations governing business environment. 5. Compare the strategies of different companies based on different business environment 		
COURSE DETAILS	Module No	Topic	Hours
	1.	Introduction: Concept, Significance and nature of Business Environment, Types of Environments, Difference between Internal and External Environments; Nature and Structure of Economy, Techniques for Environment Analysis, Approaches and Significance of Environment Forecasting.	12
	2.	Economic Environment of Business: Economic Environment and its factors, growth and strategies, Economic Systems, and planning in India, NITI Aayog, Economic policies: new industrial policy, international trade policy, FERA-FEMA, Monetary Policy and Fiscal Policy, Union Budget as instrument of Growth and its Impact on economy and Business expansion.	13
	3.	Political Environment of Business: Politico-Legal Environment, Political Institutions: Legislature, Executive, and Judiciary, Relationship between Business and Government, Role of Government, Constitutional Provisions affecting Business.	12
	4.	Technological and Legal Environment of Business: Factors Influencing Technological Environment, Role and Impact of Technology on Business, Transfer of Technology: Channels, Methods and Limitations, Intellectual Property Rights and Trademarks, Competition Act, 2002, Information Technology Act, 2000, Consumer Protection Act, 1986, SEBI Act.	13

	5.	Business and Social Environment: Population Size, Declining Birth Rate, Changing Age Structure and its Impact on Business, Business and Society, Business and Culture, Culture and Organisational Behavior, Consumerism, Social Responsibility of Business.	10
		Total Hours	60
TEXT BOOK	1. Aswathappa, K.; <i>Business Environment and Strategic Management</i> ; Himalaya Publishing House. 2. Cherunilam, Francis. <i>International Business: Text and Cases</i> . Prentice Hall of India Ltd.		
REFERENCE BOOK/ SUGGESTED READING	3. Paul, Justin.; <i>Business Environment</i> ; McGraw Hill 4. George, A. and Steiner, G.A.; <i>Business Environment and Society</i> ; Macmillan 5. Dhingra, I.C.; <i>Indian Economy: Environment and Policy</i> ; Sultan Chand and Sons 6. Ferrendo, A.C.; <i>Business Environment</i> , Pearson		

Course: MICROECONOMICS			Semester: I
Course Code: BCH 104	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with basic microeconomic concepts which will enable them to apply the economic reasoning, analyze various business problems and to provide solutions.		
LEARNING OUTCOME	<p>Upon completion of the course students should be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of microeconomics and societies' use of limited resources in decision making. 2. Apply economic reasoning, analyze various business problems and provide solutions. 3. Identify why consumers choose to spend their money and on what and why. 4. Develop basic knowledge about economics concepts used in microeconomics. 5. Learn how and why individuals make certain financial decisions. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Nature and Scope of Microeconomics, Demand: Law of Demand, Demand Curve, Determinants of Demand, and Elasticity of Demand, Supply: Law of Supply, Supply Curve, and Determinants of Supply, Equilibrium	12
	2.	Theory of Consumer Behaviour: Utility: Cardinal and Ordinal Utility, Diminishing Marginal Utility, Indifference Curve Analysis, Consumer's Equilibrium, Price-Consumption Curve, Income-Consumption Curve and Engel Curve, Price, Income and Substitution Effects, Consumer Surplus	12
	3.	Theory of Production and Cost: Production Function, Factors of Production, Law of Variable Proportion, Returns to Scale, Revenue Curves, Total Revenue, Average Revenue and Marginal Revenue, Cost: Classification of Cost, Long Run and Short Run Cost Curves	12
	4.	Market Structure: Perfect competition: Basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry; monopoly: basic features, short run equilibrium, long run equilibrium, Price Discrimination; monopolistic competition: basic features, short run equilibrium, long run equilibrium; oligopoly: kinked demand curve model.	14
	5.	Theory of Distribution: Marginal Theory of Distribution and Modern Theory, Determination of Wages, Ricardian Theory of Rent, Quasi Rent.	10
		Total Hours	60

TEXT BOOK	1. Pindyck, R. S., Rubinfeld, D.L. and Mehta, P. L.; <i>Microeconomics</i> ; Pearson Education
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Samuelson, P.A. and Nordhaus, W.D.; <i>Economics</i>; McGraw Hill 2. Browning, E.K., and Browning J.M.; <i>Microeconomic Theory and Applications</i>; Kalyani Publishers 3. Salvatore, D.; <i>Microeconomic Theory</i>; McGraw Hill 4. Mankiw, N. G.; <i>Principles of Microeconomics</i>; Cengage Learning 5. Koutsoyiannis, A.; <i>Modern Microeconomics</i>; Macmillan

Course BASIC MATHEMATICS			Semester: I
Course Code: BCH 105	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with Basic Mathematics and its Applications in Business		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the important role math plays in all facets of the business world. 2. Do mathematical computations. 3. Use various formulas for interest to solve problems involving simple and compound interest, present value, future value and discounts. 4. Understand and calculate annuities, perpetuities and capitalized cost. 5. Understand matrices, determinants, calculus and their applications to solve business problems. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Financial Mathematics: Rates of Interest: Nominal, Effective and their Inter-Relationships in different compounding situations, Compounding and Discounting of a sum using different types of Rates, Types of Annuities: Ordinary, Due, Deferred, Continuous, and Perpetual, and their Future and Present Values using different types of rates of interest.	12
	2.	Matrices and Determinants: Introduction of matrices, properties of matrices, Algebra of Matrices, Inverse of a Matrix, Solution of System of Linear Equations (having Unique solution and involving not more than three variables) using Matrices, Application of matrices in business problems.	12
	3.	Logarithm and Set Theory: Definition of Set, methods of defining sets, Types of Sets, Subsets and their Properties, Compliment of a Set, Operations of Sets, Algebra of Sets, Logarithms: Definition, and Fundamental Properties of Logarithm, Base changing Formula, Problem Solving without using Log Tables, Application of logarithms in business problems.	14
	4.	Calculus I: Mathematical Functions and their types: Linear, Quadratic, Polynomial, Exponential, Logarithmic and Logistic Functions, Concept and Rules of Differentiation, Concept of Derivative as Rate of Change, Maxima and Minima involving Second or Higher Order Derivatives	11

	5.	Calculus II: Integration, Standard Forms, Methods of Integration: By substitution, by parts, and by use of Partial Fractions, Basic idea of Definite Integration. Business applications of integration.	11
		Total Hours	60
TEXT BOOK	1. Mizrahi and Sullivan, J.; <i>Mathematics for Business Finance and Economics</i> ; Wiley		
REFERENCE BOOK/ SUGGESTED READING	1. Dowling, E.T.; <i>Applied Mathematics</i> ; McGraw Hill 2. Budnick, P.; <i>Theory and Problems of Mathematics of Finance</i> ; McGraw Hill 3. Ayres, F. Jr.; <i>Mathematics for Economics and Finance</i> ; McGraw Hill		

Course: FUNDAMENTALS OF MANAGEMENT			Semester: I
Course Code: BCH 106	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with basic principles and functions of management and professional challenges that a manager faces in various organizations.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Gain understanding of the functions and responsibilities of managers. 2. Know critical management theories and philosophies and how to apply them. 3. Specify how the managerial tasks of planning, organizing, and controlling can be executed in a variety of circumstances. 4. Understand individual and group behavior in organizations, including motivation, leadership and communication. 5. Integrate management principles into management practices. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Management: Nature and significance of Management, Management as Science or Art, Evolution of Management Thought: Early Classical Approaches – Scientific Management, Administrative Management, Bureaucracy, Neo-Classical Approaches – Human Relations Movement, Behavioral Approaches, Modern Approaches – Quantitative Approach; Systems Approach; Contingency Approach, Indian Vs western Management, Indian Values in Modern Management.	12
	2.	Planning: Meaning, Need and Importance, Planning types: Missions or Purposes, Objectives and Goals, Procedures and Rules, Programs and Budgets, Strategies and Policies, Steps in Planning, Objectives, Management by Objectives, Planning Premises, Strategic Planning Process	10
	3.	Organising: Concept of Organising and its Process, Formal and Informal Organisations, Basic issues in Organising – Span of Management, Centralisation v/s Decentralisation, Organisation Structures-bases for departmentalisation, Line and Staff relationship, Delegation of Authority	11
	4.	Staffing: Definition of Staffing, Systems Approach to Staffing and Human Resource Management, Manpower Planning, Job Design, Recruitment and Selection, Training and	10

		Development, Performance appraisal	
	5.	Leading: i. Motivation: Concept, Theories of Motivation: McGregor's 'Theory X' and 'Theory Y', Maslow's Hierarchy of Needs, Herzberg's Motivation- Hygiene Theory, Expectancy Theory, Goal Setting Theory. ii. Leadership: Meaning, Styles, Qualities and Functions of a Leader, Situational or Contingency Approaches to Leadership, Transactional and Transformational Leadership.	10
	6.	Controlling: Concept, Nature, Importance, and Process of controlling, Controlling as a feedback system, Feed forward or Preventive Control, Total Quality Control, Requirements of Effective Control, Major Techniques of Controlling; Budgetary and Non-Budgetary Control Devices.	07
		Total Hours	60
TEXT BOOK	1. Koontz, H. and Weihrich, H.; <i>Essentials of Management</i> ; McGraw Hill. 2. Tulsian, P. C., & Pandey, V. <i>Business Organisation & Management</i> . Pearson Education, India		
REFERENCE BOOK/ SUGGESTED READING	1. Robbins, S.P, Coulter, M. and Vohra, N.; <i>Management</i> ; Pearson Education 2. Stephens P. Robbins and Madhushru Nand, Agrawal; <i>Fundamentals of Management</i> ; Pearson Education		

Course: ENGLISH COMMUNICATION – I			Semester: I
Course Code: BCH 107	L T P	1 0 2	Credits: 2

OBJECTIVE	To enhance students' ability to communicate effectively in the business world with special focus on writing and speaking skills. Students will develop effective speaking skills and learn to draft formal documents. They will also develop relevant soft skills in order to be effective in the corporate world.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Demonstrate skills related to the corporate world. 2. Learn basic of formal communication. 3. Develops other essential skills required for the smooth functioning of any organization. 4. Create and effectively deliver oral presentations. 5. Demonstrate an understanding of global perspectives of business. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Fundamentals of Communication: <ol style="list-style-type: none"> a. Features of Indian/ colloquial English – Correction of sentences – structures of sentences – Tenses – identifying clichés and removing ambiguity – Idiomatic/phrasal distortions. b. Informal conversation Vs Formal expression, Types of Verbal Communication. Identifying barriers to effective communication and effective ways to overcome the barriers	05
	2	Business Communication/ Correspondence: <ol style="list-style-type: none"> a. Business Correspondence – Principles, Features, Types, Formats and layout of Business Letter. b. Types of Business Correspondence – Letters of Enquiry, Quotation, Order, Instructions, Sales, Credit, Complaint, Adjustment, Collection, etc. c. Some more types of Business Correspondence-- Notice, Agenda, Minutes, Memorandum. Job Application letters - - Covering letter, Resume, Biodata and C.V. 	07
	3	Business Proposal and Business Report: <ol style="list-style-type: none"> a. Business Proposal – Introduction, purpose, features, types, format, importance, process of preparation. Writing Business Proposals. b. Business Report -- Features, Types, Style, Format, Relevance. Writing Business Reports. 	06

	4	Soft Skills: Kinesics, Para language, Proxemics. Presentation skills - Features, Types, Structure, Aids and Importance. Group Discussion skills - Features and Importance.	05
	5	Effective Presentation Skills: a. Management presentations – types of presentation – video conferencing – participation in meetings – chairing sessions. b. Formal and informal interviews- ambience and polemics – interviewing in different settings and for different purposes e.g. eliciting and giving information, recruiting, performance appraisal.	07
		Total Hours	30
TEXT BOOK	<ol style="list-style-type: none"> 1. Chaturvedi, Courtland L., Bovee J.V, Thill, Mukesh; Business Communication Today, Pearson 2. Raymond V. Lesikav, John D. Pettit Jr.: Business Communication; Theory and Application, All India Traveller Bookseller, New Delhi 3. Shirley Taylor and Chandra, V.; <i>Communication for Business</i>; Pearson Education 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Rentz, Flatley and Lentz, Lesikar's Business Communication Connecting in a Digital World, New York. McGraw-Hill Irwin. 2. Basic Communication Skills for Technology, Andre J. Rutherford: Pearson Education Asia 3. Edmund H Weiss: Writing Remedies: Practical Exercises for Technical Writing. Universities Press, Hyderabad 4. Ronald E. Duleck and John S. Fielden.; <i>Principles of Business Communication</i>. Macmillan. 5. Herta A Murphy and Herbert W. Hildebrandt.; Effective Business Communication; McGraw-Hill, Inc. 		

Course: OFFICE MANAGEMENT WITH MS-WORD AND MS-EXCEL			Semester: I
Course Code: BCH 108	L T P	1 0 2	Credits: 2

OBJECTIVE	To familiarize the students with the basic use of different types of office Management software's widely used in business organizations.		
LEARNING OUTCOME	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Understand the evolution of computers and their basic technical terms. 2. Understand applications and use of MS Word and its features. 3. Learn the basics application of MS word for creating and formatting documents. 4. Learn the advanced application of MS word for merging documents and use of macros. 5. Learn the basics application of MS Excel for creating and formatting of documents. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Computer Evolution: Characteristics of computers, Evolution of computers, Generation of computers, Classification of computers, Computer system, Components, Applications of computers, Memory, types of memory, software, types of software, computer language, peripheral devices.	07
	2.	Word Processing: Word processors, various types of word processing editors, MS word IDE. MS Word: Text Basics, Typing the text, Alignment of text, Editing Text: Cut, Copy, Paste, Select All, Clear, Find & Replace. Formatting tools: Text Formatting and saving file, New, Open, Close, Save, Save As, Font Size, Font Style, Font Colour, Use the Bold, Italic, and Underline, Change the Text Case, Line spacing, Paragraph spacing, Shading text and paragraph, Working with Tabs and Indents Working with Objects: Shapes, Clipart and Picture, Word Art, Smart Art, Columns and Orderings - To Add Columns to a Document , Change the Order of Objects, Page Number, Date & Time, Inserting Text boxes, Inserting Word art, Inserting symbols, Inserting Chart, Tables, Working with Tables, Table Formatting, Merge and split option , Adding a Footnote ,Adding Endnote.	08

	3.	Advanced MS Words Features: Mail Merge features, need of mail merge, business applications of mail merge, Merging Documents, Typing new address list, Importing address list from Excel file, Write and insert field, Conditional sorting, Preview Result, Merging to envelopes, Merging to label, Setting rules for merges, Equation editor, Macros and use of macros.	05
	4.	MS Excel: Introduction of MS Excel software, Business Applications, MS Excel IDE, Workbook, Sheets, cells, cell references, types of cell references, protecting the work book, sheet, cell., Naming Cells, Working with excel workbook and sheets. Formatting Excel workbook: New, Open, Close, Save, Save As, Formatting Text: Font Size, Font Style, Font Color, Use the Bold, Italic, and Underline, format the cell, Wrap text, Merge and Centre, Currency, Accounting and other formats	05
	5.	Use of Excel Functions: Perform Calculations with Functions, Creating Simple Formulas, Setting up your own formula, Date and Time Functions, Financial Functions, Logical Functions, Lookup and Reference, Functions Mathematical Functions, Statistical Functions, Text Functions.	05
		Total Hours	30
TEXTBOOKS:	1. Tiwari, H. N. and Jain, H.C; <i>Fundamentals of Computers and Information System</i> . 2. Microsoft; <i>Microsoft Office 2016, Step by Step</i> ; Microsoft Press		
REFERENCE BOOK/ SUGGESTED READING	1. Norton, Peter; <i>Introduction to Computers</i> ; McGraw Hill 2. Walkenbach, John; <i>Microsoft Excel 2016 BIBLE</i> ; WILEY		

Course: INTERNATIONAL MONETARY & FINANCIAL ENVIRONMENT			Semester: I
Course Code: BCH 109	L T P	3 0 0	Credits: 3

OBJECTIVE	To development of ability of the students to understand and analyze international monetary and financial issues and to critically evaluate alternative views and proposals.		
LEARNING OUTCOME	Upon completion of the course, <ol style="list-style-type: none"> 1. Students should be able to appraise various forms of financing, prepare financial plans and select the most appropriate forms of financing. 2. Students shall have a fair understanding of international financial tactics. 3. Students will be aware of the different kinds of foreign exchange management techniques including hedging, currency arbitrage, etc. 4. Students will also understand & manage the risks that MNCs deal with. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Meaning of domestic and international financial system; the importance of financial system and its role in economic growth; International Financial Markets, Institutions, and Instruments; Open Economy Macroeconomics - A Framework of Analysis; Macroeconomic Policy in the global economy.	11
	2	The International Monetary System: Gold Standard as an international standard- its working experience of the world after its breakdown, efforts to build a world monetary system, the Keynes and White plans, the Bretton Woods system, and its failures managed flexibility in action drawbacks of the state	12
	3	Demand for foreign exchange, supply of foreign exchange; equilibrium rate of exchange. The Balance of Payments: the Balance of trade, the balance of current accounts, the balance of payments, equilibrium and disequilibrium in the balance of payments, autonomous and accommodating capital flows, disequilibrium in the balance of payment	11
	4	International Bond & Equity market. GDR, ADR, Cross-listing of shares Global registered shares. Foreign Bonds & Eurobonds, Global Bonds. Floating rate Notes, International Money Markets International Banking services – Correspondent Bank, Representative offices, Foreign Branches. Forward Rate Agreements The role of Multinational Institutions including The IMF and The World Bank.	11
		Total Hours	45

TEXTBOOKS	<ol style="list-style-type: none"> 1. International Financial Management - Jeff Madura Cengage Learning 2018. 2. <i>International Financial Management</i>, McGraw Hill Education International Financial Management – Madhu Vij Books. 3. International Financial System and Institutions Richa Arora,
REFERENCE BOOKS	<ol style="list-style-type: none"> 1. International Financial Management: An Analytical Framework, by Thummuluri Siddaiah; Pearson Education India) 2. International Financial Markets by V k Bhalla (Sultan Chand)

SEMESTER - II

Course: MANAGEMENT ACCOUNTING			Semester: II
Course Code: BCH 110	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the Principles of Management Accounting and their applications in business and the use of Management Accounting for decision making.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand what managerial accounting is and why it is important. 2. Demonstrate the need for a balance between financial and non-financial information in decision making. They learn about cost concepts, analyzes the relationship between the cost-volume and profit, and explains break-even sales price, break-even sales volume, the total contribution margin, and the unit contribution margin, margin of safety, security ratio, and profit margin concepts. 3. Demonstrate high level personal autonomy and accountability with the help of responsibility accounting. 4. Define budgeting and operating budgets concepts, preparation of a master budget and demonstrate an understanding of the relationship between the components. 5. Create, organize, interpret, and communicate information that improves internal processes, and allows organizations to identify and leverage opportunities to create value within the supply chain and with customers. 		
COURSE DETAILS	Module No	Topic	Hours
	1.	Introduction: Nature and scope of Management Accounting, Role of Cost in Decision-Making, Management Accounting and Cost Accounting as Internal Control Tools, Difference Between Management Accounting and Financial Accounting, Types of Cost, Cost Concepts, Preparation of Cost Sheet	10
	2.	Marginal Costing: Cost-Volume-Profit Analysis, P/V Ratio: Analysis and Implications, Concept and uses of Contribution, Break-Even Point and its Analysis for the Various Types of Decision-Making Like Single Product Pricing, Multi-Product Pricing, Replacement and Sales; Differential Costing and Incremental Costing: Concept, Uses and Applications, Method of calculation of these Costs and their role in Management Decision Making	10
	3.	Budgeting: Concept of Budget, Budgeting and Budgetary Control, Types of Budgets: Static and Flexible Budgeting,	15

		Preparation of Cash Budget, Sales Budget, Production Budget, Materials Budget, Capital Expenditure Budget and Master Budget, Advantages and Limitations of Budgetary Control	
	4.	Standard Costing: Concept of Standard Costs, Establishing various Cost Standards, Calculation of Material Variance, Labour Variance, Overhead Variance, Their Implications and Applications; Transfer Pricing: Multinational Transfer Pricing, Market Based Transfer Pricing, and Cost-Based Transfer Pricing;	15
	5.	Responsibility Accounting: Concepts of Responsibility Centre, Types: Investment Centre, Cost Centre and Profit Centre, Divisional Performance Measurements and their Managerial Implications, Transfer pricing.	10
		Total Hours	60
TEXT BOOK	1. Bhattacharya, D.; <i>Management Accounting</i> ; Pearson Education		
REFERENCE BOOK/ SUGGESTED READING	1. Horngren, C.T., Sundem, G. L., Schatzberg, J. O. and Burgstahler, D. <i>Introduction to Management Accounting</i> ; Pearson Education; 16 Edition 2. Ravi M. Kishore; <i>Cost and Management Accounting</i> ; Taxmann Publications; 6 Edition 3. RSN Pillai, S. Chandy: <i>Management Accounting</i> . 4. M.N. Arora, <i>Cost and Management Accounting</i> ; Himalayan Publishing House.		

Course: MACROECONOMICS			Semester: II
Course Code: BCH 111	L T P	3 0 0	Credits: 3

OBJECTIVE	To provide students with a basic understanding of the Macroeconomic Theories and Tools that can be used in Decision-Making.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand fundamentals of macroeconomics and its application in current scenario. 2. Learn macroeconomic variables and its measurement. 3. Develop knowledge of monetary policy and Fiscal policy and its application in economic growth and development. 4. Develop a basic understanding of current situation of Inflation, unemployment and its measuring methods. 5. Develop understanding of business cycle, characteristics and its phases like boom, recession, depression, recovery and its measures. 		
COURSE DETAILS	Module No	Topic	Hours
	1.	Nature and Scope of Macroeconomics: Meaning, Nature and Scope, Circular flow of Income in Two, Three and Four Sector Models, National Income: Concepts and Measurement, Stock and Flow variables	08
	2.	Theory of Investment: Meaning, Types of Investment; Determinants of Investments, MPC, MPS and Multiplier; Importance of Keynesian, Investment Spending; Government Spending; Equilibrium in Two, Three, and Four Sector Models; Expenditure Determination & Calculation of Multipliers: Simple Multiplier, Investment Multiplier, Foreign Trade Multiplier and Balanced Budget Multiplier	11
	3.	Fiscal Policy: Nature and Objectives; Concepts of Taxation, Public Expenditure, Public Debt and Budget; Fiscal Deficit; Role of Fiscal Policy and Stability in Economic Growth, Monetary Policy – Objectives and Tools	09

	4.	Business Cycles: Definition; Different phases of Business Cycles; Features of Business Cycles; Indicators of Business Cycles; effects of Business Cycles and Policy Response; Economic Growth under Business Cycles	08
	5.	Inflation and Unemployment: Types of Inflation; Theories of Inflation; Causes of Inflation; Effects of Inflation; Measures to Control Inflation; Stagflation; Unemployment: Meaning, Kinds of Unemployment; Measures to Control Unemployment; Philip's Curve	09
		Total Hours	45
TEXT BOOK	1. Gupta, G. S.; <i>Macroeconomics: Theory and Applications</i> ; McGraw Hill 2. Mankiw, N.G.; <i>Principles of Macroeconomics</i> ; Cengage Learning 3. Dornbusch, R. and Fisher, S.; <i>Macroeconomics</i> ; McGraw Hill 4. Richard Froyen, <i>Macroeconomics – Theories and Policies</i> , Pearson Education India.		
REFERENCE BOOK/ SUGGESTED READING	1. Roy, S.; <i>Macroeconomic Policy Environment</i> ; McGraw Hill 2. Melvin, M. and Boyes, W.; <i>Principles of Macroeconomics</i> ; Cengage Publication		

Course: FUNDAMENTALS OF FINANCIAL MANAGEMENT			Semester: II
Course Code: BCH 112	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with principles, tools and techniques of Financial Management with a view to develop skills to take informed Business Decisions.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Explain the nature and scope of financial management as well as time value of money and risk return trade off. 2. Analyze capital budgeting process and capital budgeting techniques. 3. Estimate various capital structure theories and factors affecting capital structure decisions in a firm. 4. Critically examine various theories of dividend and factors affecting dividend policy. 5. Evaluate working capital requirement. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept of Finance, Scope and Objectives of Financial Management, Profit Maximization Vs. Wealth Maximization, Functions of a Finance Manager in Modern Age, Time Value of Money, Risk and Return Analysis, Financial Planning, Capitalization: Over Capitalization and Undercapitalization.	10
	2.	Investment Decisions: Capital Budgeting Decisions: Implications involved, Techniques of Capital Budgeting and Application, Capital Rationing, Cost of Capital: Cost of Equity and Preference Shares, Debentures, Retained Earnings and Weighted Average Cost of Capital and its implications.	14
	3.	Financing Decisions: Concept, Theories and Approaches of Capital Structure Decisions (NI, NOI, Traditional and Modigliani Miller approach), Leverage Analysis: Financial, Operating and Combined Leverage along with implications, EBIT and EPS Analysis, Indifference Points, Long Term sources of Finance	12
	4.	Dividend Decisions: Concept of Dividend and Retained Earnings, Relevant and Irrelevant Theories of Dividend Decision: Walter's Model, Gordon's Model and MM Hypothesis, Factors affecting Dividend Decision, Dividend Policies.	12

	5.	Working Capital Decisions: Concept, Component and Factors affecting Working Capital Requirement, Working Capital Management, Management of Cash, Inventory and Receivables, Working Capital Financing.	12
		Total Hours	60
TEXT BOOK	1. Khan M. Y. and Jain P. K.; <i>Basic Financial Management</i> ; McGraw Hill		
REFERENCE BOOK/ SUGGESTED READING	1. Van Horne, J.C. and Wachowicz, J. M; <i>Fundamentals of Financial Management</i> ; Pearson Education 2. R. P. Rustagi, Financial Management Galgotia Publications. 3. S. C., Allen, F. and Mohanty, P.; <i>Principles of Corporate Finance</i> ; McGraw Hill		

Course: BASICS OF MARKETING			Semester: II
Course Code: BCH 113	L T P	3 0 0	Credits: 3

OBJECTIVE	To familiarize the students with the basic Concepts, Principles, Tools and Techniques of Marketing Management.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the basic concepts of marketing. 2. Differentiate between Strategic Marketing and tactical marketing. 3. Understand the different elements of marketing mix and their applications. 4. Understand how to develop marketing plans. 5. Identify the new emerging concepts in marketing 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept, Nature, Scope and Importance of Marketing; Selling Vs Marketing; Marketing Mix; Marketing Environment	07
	2.	Market Segmentation and Consumer Behavior: <ol style="list-style-type: none"> i. Market Segmentation: Concept, Importance and Types; Target Market Selection; Concept of Positioning. ii. Understanding Consumer Behavior: Factors determining Consumer Behavior, Psychological Process, and Consumer Buying Decision Process; Industrial Buying Process, Different buyer roles. 	08
	3.	Product Decisions: Meaning and Importance; Product Classification; Concept of Product Mix; Branding, Packaging and Labeling; Product Lifecycle; New Product Development.	10
	4.	Pricing Decisions: Meaning, Importance and Objectives; Factors influencing Price Determination; Pricing Strategies.	07
	5.	Promotion Decisions: Nature and Importance; Promotion Mix: Advertising, Personal selling, Public Relations and Sales Promotion, Factors affecting Promotion Mix Decisions.	07
	6.	Distribution Channels and Physical Distributions: Channels of Distribution: Meaning and Importance, Types of Distribution Channels, Wholesaling and Retailing, Factors affecting choice of Distribution Channel, Physical Distribution.	06
		Total Hours	45

TEXT BOOK	1. Kotler, Philip, Armstrong, Gary and Prafulla Agnihotri; <i>Principles of Marketing</i> ; Pearson Education
REFERENCE BOOK/ SUGGESTED READING	1. Etzel, Michael J.; Walker, Bruce J.; Stanton, William J.; Pandit, Ajay; <i>Marketing</i> ; McGraw Hill. 2. Grewal, Dhruv and Levy, Michael, <i>Marketing</i> , McGraw Hill 3. Lamb Charles W.; Hair Joseph F.; McDaniel Carl; <i>Essentials of Marketing</i> : South-Western Cengage Learning 4. Perreault Jr., William D.; Cannon, Joseph P.; McCarthy, E. Jerome; <i>Basic Marketing: A Marketing Strategy Planning Approach</i> ; McGraw Hill

Course: BASIC STATISTICS			Semester: II
Course Code: BCH 114	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the basic concepts of statistics and their applications in Business Scenario.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Portray and examine the key terminology, concept tools and techniques used in business statistical analysis. 2. Understand and critically discuss the issues surrounding model and significance. 3. Discuss critically and conduct basic statistical analysis of data and its uses and limitations. 4. Solve a range of problems using the techniques covered. 5. Critically estimate the underlying assumptions of analysis tools. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction, Classification and Presentation of Data: Meaning, Characteristics, Importance of Statistics, its Limitations and types of Statistics, Application of Statistics in Management Decision Making. Measuring and Scaling concepts; Frequency Distribution: Discrete and Continuous Frequency Distribution; Graphs: Histograms, Frequency Polygon, Ogives; Advantages and Limitations of Graphs; Tabulation: Types of tables.	12
	2.	Measures of Central Tendency: Concepts of Central Tendency, Measures of Central Tendency: Definitions, Properties and Applications of Mathematical Averages including Arithmetic Mean, Geometric Mean and Harmonic Mean, Positional Averages: Mode, Median and other Partition Values including Quartiles, Deciles, and Percentiles.	12
	3.	Measures of Dispersion/Variation: Absolute and Relative: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-Efficient of Variation; Properties of Standard Deviation, Comparison of various Measures of Dispersion; Skewness, and Kurtosis.	14
	4.	Correlation and Regression: Correlation: Meaning and Significance; Correlation and Causation, Types of Correlation. Methods of studying Simple Correlation, Scatter Diagram, Karl Pearson's Coefficient of Correlation and Spearman's Coefficient of Rank Correlation; Regression Analysis: Meaning and Significance, Regression v/s Correlation, Method of Least	10

		Squares, Regression Coefficient and Standard Error of Estimate.	
	5.	Probability and Sampling Distributions: Concepts of Probability, Addition theorem, Multiplication theorem, Conditional probability, Bayes' Theorem. Discrete Probability Distribution (Binomial & Poisson), Continuous Probability Distribution (Normal).	12
		Total Hours	60
TEXT BOOK	1. Siegel, A.; <i>Practical Business Statistics</i> ; Elsevier		
REFERENCE BOOK/ SUGGESTED READING	1. Black, K.; <i>Business Statistics: For Contemporary Decision Making</i> ; Wiley 2. Vohra, N.D.; <i>Business Statistics</i> , McGraw Hill 3. Levin, R. I., Rubin D.S., Rastogi S., Siddiqui, M.H.; <i>Statistics for Management</i> ; Pearson Education 4. Beri, G.C.; <i>Business Statistics</i> , Tata McGraw Hill		

Course: FINANCIAL INSTITUTIONS			Semester: II
Course Code: BCH 115	L T P	3 0 2	Credits: 4

OBJECTIVE	The course has been designed to provide the students with the requisite knowledge with regard to the operating of financial institutions from a global perspective. It aims to make them aware about the regulatory mechanism adopted by the financial institutions.		
Learning Outcome	<ol style="list-style-type: none"> 1. To acquaint the students with basic characteristics of Indian Financial Institutions 2. Students will be able to understand fundamental concepts of financial institutions and markets and their role in a global perspective. 3. To explain functions performed by other types of financial institutions – insurance companies, mutual funds and development institutions. 		
Course Details	Module No.	Topic	Hours
	1	INTRODUCTION: Meaning, role & functions of a financial system. Organized and un-organized financial system, financial assets and instrument, Financial Sector Reforms- Narsimham Committee Report I (1991) and II (1998). Formal and Informal Financial System, Key Elements of well- functioning Financial System. Role of Financial intermediaries in financial markets. Financial regulation in India (Regulatory bodies in India IRDA, SEBI, RBI etc.)	12
	2	FINANCIAL INSTITUTIONS I: Commercial Banks, Cooperative Banks, Regional Rural Banks, Recent developments MUDRA financing, Non-performing Assets (NPA) and other financing problems, Bankruptcy and Insolvency Act, Financial inclusion, Role of different banks in financial inclusion. Regulatory Mechanism; Introduction- constitution of RBI- organization and management – functions of RBI: Credit Creation and Control – Objectives- Credit Control Measures- Quantitative Credit control- Selective and direct credit control- Monetary Policy and amendments.	12
	3	FINANCIAL INSTITUTIONS II: Life and non-life insurance companies in India: public and private, Life Insurance Corporation of India (LIC) – Overview, Objectives, and Role; General Insurance Corporation of India (GIC) – Overview, Objectives, and Functions, Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs.	11

	4	NON-BANKING FINANCIAL INSTITUTIONS: Introduction- Role of Financial Institutions in economic development- overview of Financial Institutions- Meaning and definition of NBFI Classification of NBFI, Functions of NBFI Developmental Banks – SIDBI, NABARD, EXIM bank – Organisation, Objectives and Functions.	11
	5	FINANCIAL MARKETS & CAPITAL MARKETS: Financial Markets: Money Market – functions, instruments, Role of central bank in money market, Capital Markets – Introduction, role, and functions, Components of Capital market, Cash markets, Debt Market- Functions; Components (Corporate Debt Market, PSU Market, and Government Securities Market); Significance, Structure, Participants, and Instruments of Indian Debt Market. Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. Coverage: Role/ functions of Stock exchanges. SEBI and Investor Protection.	14
		Total Hours	60
TEXT BOOK	1. Khan, M.Y.; <i>Indian Financial System</i> ; McGraw Hill		
REFERENCE BOOK	2. Guruswamy, S.; <i>Financial Markets and Institutions</i> ; McGraw Hill 3. Desai, Vasant; <i>The Indian Financial System and Development</i> ; Himalaya Publishing House		

Course: ENGLISH COMMUNICATION - II			Semester: II
Course Code: BCH 116	L T P	2 0 2	Credits: 3

OBJECTIVE	The objective of the course is to develop among students a vast understanding of communication and its different dimensions.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the concept of Personality. 2. Learn what personal grooming pertains. 3. Learn to make a good resume and prepare effectively for interview. 4. Learn to perform effectively in group discussions. 5. Explore communication beyond language. 6. Learn to manage oneself while communicating. 7. Acquire good communication skills and develop confidence. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Personality and Personal Grooming: Understanding Personality, Definition and Meaning of Personality, Types of Personality, Components of Personality, Determinants of Personality, Assessment of Personality Grooming Self, Dress for success Make up & skincare, Hair care & styles for formal look, Art of accessorizing, Oral Hygiene.	11
	2.	Interview Preparation and Group Discussion: Meaning and Types of Interviews [Face to Face, Telephonic, Video], Interview procedure [Opening, Listening, Closure], Preparation for Interview Resume Writing, LinkedIn Etiquette, Meaning and methods of Group Discussion, Procedure of Group Discussion, Group Discussion simulation, Group discussion common error.	12
	3.	Body Language and Behaviour: Concept of human behavior, Individual and group behavior, Developing Self-Awareness, Behavior and body language, Dimensions of body language: Proxemics, Haptics Oculistics Paralanguage Kinesics, Sign Language Chromatics, Chronemics Olfactics, Cultural differences in Body Language, Business Etiquette & Body language, Body Language in the Post Corona Era, Virtual Meeting Etiquette, Social Media Etiquette.	12
	4.	Art of Good Communication: Communication Process, Verbal and Non-verbal communication, 7 Cs of effective communication, Barriers to communication, Paralinguistics Pitch, Tone Volume Vocabulary Word stress Pause, Types of communication Assertive, Aggressive Passive, Listening Skills, Questioning	10

		Skills, Art of Small Talk, Email Writing.	
		Total Hours	45
TEXT BOOK	1. Cloninger, S.C., “Theories of Personality: Understanding Person”, Pearson, New York.		
REFERENCE BOOK/ SUGGESTED READING	1. Barron, R.A. & Brian D, “Social Psychology”, Prentice Hall of India. 2. Adler R.B., Rodman G. & Hutchinson C.C., “Understanding Human Communication”, Oxford University Press: New York.		

Course: OFFICE MANAGEMENT WITH ADVANCE MS-EXCEL AND POWERPOINT			Semester: II
Course Code: BCH 117	L T P	1 0 2	Credits: 2

OBJECTIVE	To familiarize the students with the basic use of different types of office Management software's widely used in business organizations.		
LEARNING OUTCOME	On successful completion of the course, students will be able to: <ol style="list-style-type: none"> 1) Understand the evolution of computers and their basic technical terms. 2) Understand applications and use of MS Excel and its features. 3) Learn the basics application of MS Excel and use of functions and formulas. 4) Learn the advanced applications of MS Excel like data analysis and visualization. 5) Learn the basics application of MS Power point for creating official presentations. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	MS Excel : Proofing of Worksheet ,Data Analysis and Visualization: Protecting and sharing the workbook, Protecting a workbook with a password, Allow user to edit ranges, Proofing and Printing, Page setup, Setting print area, Print titles, Inserting custom Header and Footer, Inserting objects in the header and footer, Page Setup, Setting margins, Print Preview, Print, Enable back ground error checking. Sort and Filter Data with Excel, Sort and filtering data , Using number filter, Text filter, Custom filtering, Removing filters from columns, Conditional formatting, Create Effective Charts to Present Data Visually, types of chart: Column, Pie chart etc., Create an effective chart with Chart Tool, Design, Format, and Layout options, Adding chart title, Changing layouts, Chart styles, Editing chart data range, Changing chart.	08
	2.	MS Excel Formula and Functions: Filter, Vlookup, Hlookup, Exact, Frequency, Advance Statistical Function, Conditional Function, Nested IF function, Nested Function, Data Analysis Tool, What IF Analysis: Goal Seek, Scenario Manager, Data Table, PMT, PPMT.	06
	3.	MS Excel tools for Quick Decision Making: Introduction of Pivot tables, need of Pivot Tables, Analyse Data Using PivotTables and Pivot Charts, Understand PivotTables, create a PivotTable, Framework Using the PivotTable and PivotChart, Create Pivot Chart from pivot	06

		Table.	
	4.	MS POWERPOINT: Introduction: Setting Up PowerPoint Environment: New, Open, Close, Save, Save As, Typing the text, Alignment of text, Formatting Text: Font Size, Font Style, Font Color, Use the Bold, Italic, and Underline, Cut, Copy, Paste, Select All, Clear text, Find & Replace, Working with Tabs and Indents	04
	5.	Making the Presentations: Creating slides and applying themes, Inserting new slide Changing layout of slides, Duplicating slides, Copying and pasting slide, Applying themes to the slide layout, Changing theme color, Slide background, Formatting slide background, Using slide views, Working with bullets and numbering, Multilevel numbering and Bulleting, Creating List, Page bordering, Page background, Aligning text, Text directions, Columns option. Shapes, Clipart and Picture, Word Art, Smart Art, Change the Order of Objects, Inserting slide header and footer, Inserting Text boxes, Inserting shapes, using quick styles, Inserting Word Art, Inserting symbols, Inserting Chart, Hyperlinks and Action Buttons, Inserting Hyperlinks and Action Buttons, Edit Hyperlinks and Action Button, Word Art and Shapes, transition features, animation features.	06
		Total Hours	30
TEXT BOOK	1. Walkenbach, John; <i>Microsoft Excel 2016 BIBLE</i> ; WILEY 2. Microsoft; <i>Microsoft Office 2016, Step by Step</i> ; Microsoft Press		
REFERENCE BOOK/ SUGGESTED READING	1. Norton, Peter; <i>Introduction to Computers</i> ; McGraw Hill 2. Microsoft Excel – Data Analysis & Business Modeling – Wayne Winston – Microsoft Press		

Course: SOCIAL RESPONSIBILITY & COMMUNITY ENGAGEMENT			Semester: II
Course Code: BCH 118	L T P	1 0 2	Credits: 2

OBJECTIVES	<ol style="list-style-type: none"> 1. To instill interest and awareness among the students about the dynamics of society ranging from urban (such as urban poor, marginalized) to rural communities, by developing community-based learning, 2. To make students understand and competent in identifying and responding to community problems and needs for development. 3. To make students understand causes behind broader social issues, its impact on communities and multiple perspectives of problem solving by fostering students' intellectual capabilities. 		
LEARNING OUTCOMES	<p>Upon completion of the course students should be able to:</p> <ol style="list-style-type: none"> 1. Articulate the value of social outreach & community engagement by gaining an understanding of the community structure, culture, ethos & social realities through theory & practice. 2. Develop empathy, mutuality, and appreciation for resilience of local/indigenous communities and their contribution to local wisdom and knowledge (such as agricultural good practices) and cultivate social work ethics. 3. Disseminate information among communities for their sustainable development and growth such as 'aid- programmes by institutions for agriculture, education, financial assistance etc' & 4. Identify opportunities (social innovation) for socio-economic development of the communities by critically analysing the causes for 'distress & vulnerability' and explore possible solutions such as 'generating employment or source of income through skill development' to create social value. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Understanding Social Outreach & Community Engagement: Concept and theory – definition, philosophy, nature, purpose, objectives, and scope. Models – Community Engagement process, 5 principles of Community engagement, 3C's of Community engagement, Indian Community structure – Municipal & Panchayat System	08
	2	Understanding Culture and Social Diversity: Cultural awareness & Social Diversity, Values & Ethics in Social Work – concept, definition, philosophy, nature, purpose, objectives, and scope, Model – 7 principles of Ethics in Social Work.	08

	3	Development of Communities through Institutions: Community Engagement Model, Rothman's Model - Locality Development Model, Social Planning & Social Action Models and Its application on 'Self- help groups, Panchayati raj institutions (Gram Sabha), Nagarpalikas & municipalities, local administration'.	07
	4	Social Innovation and Implementation: Concept and theory – definition, purpose, process, and scope, Concept of social entrepreneurship and its relationship with social innovation, Social Value Creation through on-field project.	07
		Total Hours	30
TEXTBOOK	<ol style="list-style-type: none"> 1. Rajasekhar, D. (Ed.). Handbook of Decentralised Governance and Development in India. Taylor & Francis. 2. Portales, L. Social innovation and social entrepreneurship. Fundamentals, Concepts, and Tools. Cham, Switzerland: Palgrave Macmillan. 3. Kronick, Robert. Community engagement: Principles, strategies, and practices. Nova Science Publishers, Inc. 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Herchmer, Brenda. Leadership for Active, Creative, Engaged Communities. Bloomington, IN: Universe Publications, 2. Logue, Danielle. Theories of Social Innovation. Edward Elgar Publishing. 		

SEMESTER - III

Course: INDIAN ECONOMY			Semester: III
Course Code: BCH 201	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with main features of the Indian Economy and how it is influencing the Business Environment.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Develop an understanding of Indian economy. 2. Learn calculation of national income and contribution by various sectors 3. Develop an understanding of industrial policies and reforms. 4. Develop an understanding of NITI Aayog and its role. 5. Understand overall current economic position in the world. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Structure of Indian Economy: Features of an Under-Developed Economy, Concepts of Economic Growth and Development, Basic characteristics of Indian Economy, Changes in structure of Indian Economy (Primary, Secondary and Tertiary sector).	12
	2.	National Income: Basic concepts of National Income, Trends in National Income, Occupational Distribution, Work Force Participation and changes in Occupational Structure in India.	12
	3.	Agriculture and Industrial Sectors: Land Reforms in India, Technological changes in Agriculture, Green Revolution, Agricultural Price Policy, Industrial Policy-1991, Public Sector Enterprises and their Performance, Problem of Sick Units in India.	12
	4.	Planning in India: Objectives of Economic Planning in India, Twelfth Five Year Plan, NITI Aayog, And Economic Problems: Poverty, Inequality, Unemployment, Unbalanced Regional Development, Low Capital Formation, and Industrial Sickness.	12
	5.	Indian Economy and Emerging Issues: WTO and Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS, and Foreign Direct Investment, Foreign Portfolio Investment, Foreign Institutional Investment.	12
		Total Hours	60

TEXT BOOK	1. Datt, Gaurav, and Mahajan, Ashwini; <i>Indian Economy</i> ; S. Chand & Co.
REFERENCE BOOK/ SUGGESTED READING	1. Bhagwati, J. and Desai, P; <i>India: Planning for Industrialization</i> ; Oxford University Press

Course: RESEARCH METHODOLOGY			Semester: III
Course Code: BCH 202	L T P	3 0 0	Credits: 3

OBJECTIVE	To familiarize the students with Research Methods and Statistical Tools used in conducting research in areas of Management.		
LEARNING OUTCOME	<p>Upon completion of the course students should be able to:</p> <ol style="list-style-type: none"> 1. Understand the purpose of research, identify a business problem/ need, translate it into a research question and design an appropriate way to answer it. 2. Identify the main qualitative and quantitative methods of business research, their merits and demerits and appropriate application areas. 3. Develop skills in choosing suitable sampling techniques, measurement scales, questionnaire design, conducting interviews, surveys and leading focus groups. 4. Formulate testable hypotheses and choose the most appropriate tools for testing them, develop skills of quantitative data analysis and interpretation of its results. 5. Communicate research findings and their implications in a clear and well-organized way, both orally and in writing." 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Research Methods: Introduction to Research, Approaches of Research – Induction and Deduction. Nature and Scope of Business Research – Role of Business Research in Decision Making. Definition and Objectives of Research, Various Steps in Scientific Research.	10
	2.	Research Design: Meaning, need, and features of research design, important concepts relating to research design -types of research design (Exploratory and Conclusive Research Design) - Basic principles of experimental designs.	10
	3.	Data Collection and Sampling Design: Primary and Secondary Sources of Data. Measurement and Scaling Techniques, Primary Scales of Measurement. Preparation of Questionnaire. Sample Size decisions, Probability and Non-Probability Sampling, Sampling Vs. Census, Sampling and Non-Sampling Errors.	08
	4.	Statistical Hypothesis Testing: Hypothesis Testing Procedure, Type I and Type II Errors. Test of Significance: Small Sample: t-test, F-test, Large sample: Z-test, Chi-Square test, One-Way-ANOVA.	11

	5.	Research Report: Components of Research Report, Types of Reports, Layout of Research Report, Mechanism of Writing a Research Report – documentation and bibliography. Ethics in Research.	06
		Total Hours	45
TEXT BOOK	1. Zikmund, W.G., Babin, J., B., Carr, C.J., Adhikari, A. and Griffin, M.; <i>Business Research Methods</i> ; Cengage Learning		
REFERENCE BOOK/ SUGGESTED READING	1. Cooper, D.R., Schindler, P.S and Sharma, J. K.; <i>Business Research Methods</i> ; McGraw Hill 2. Levin, R. I., Rubin D.S., Rastogi S., Siddiqui, M.H.; <i>Statistics for Management</i> ; Pearson Education 3. Sekharan, Uma and Bougie, Roger; <i>Research Methods for Business</i> ; Wiley India		

Course: HUMAN RESOURCE MANAGEMENT			Semester: III
Course Code: BCH 203	L T P	3 0 0	Credits: 3

OBJECTIVE	To familiarize the students with principles of human resource management specifically employee related issues.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Develop an understanding of the basic concepts, functions and processes of Human Resource Management 2. Aware of the role, functions and functioning of human resource department of the organizations 3. Design and formulate various HRM processes such as Recruitment, Selection, Training, Development, Performance appraisals and Reward Systems, Compensation Plans and Ethical Behavior. 4. Develop ways in which human resources management might diagnose a business strategy and then facilitate the internal change necessary to accomplish the strategy. 5. Evaluate the developing role of human resources in the global arena. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept of HRM: Nature, Scope, Objectives and Functions, HRM policies, HRM in Globally Competitive Environment, Strategic Human Resource Management. HRM issues in Indian Organizations	09
	2.	Acquiring Human Resources: Human Resource Planning; Job Analysis and Job Design, Right Sizing, Recruitment, Selection: Internal and External sources, e- Recruitment, Selection Process, Various types of Tests, Placement, Induction and Orientation Process, Skill Inventories.	10
	3.	Developing Human Resources: Employee Training: Training Need Assessment, Training Methods and Evaluation, Cross-Cultural Training, Management Development: Techniques of Executive Development Programs, Career Planning and Development, Career Stages, Succession Planning.	10
	4.	Enhancing and Rewarding Performance: Establishing the Performance Management System, Establishing, Reward and Pay Plans, Employee Benefits: Pay Structure and its Components, Factors Influencing Compensation Levels, Profit Sharing, ESOPs, Retirement	08

		Benefits. Ensuring a Safe and Healthy Work Environment	
	5.	Discipline and Grievance Procedures: Definition, Disciplinary Procedure Model, Grievance Procedures, Termination of Employment: Retirement, Resignation and Termination of Contract, Layoff and Exit Interviews, Dealing with the Human Aspects of Terminations and Counseling	08
		Total Hours	45
TEXT BOOK	1. Dessler, G. and Varkkey, B.; <i>Human Resource Management</i> ; Pearson Education 2. Ivancevich, J. M; <i>Human Resource Management</i> ; McGraw Hill		
REFERENCE BOOK/ SUGGESTED READING	1. DeCenzo, D.A. and Robbins, S.P.; <i>Fundamentals of Human Resource Management</i> ; Wiley 2. Aswathappa, K.; <i>Human Resource and Personnel Management</i> ; McGraw Hill 3. Khanka, S.S; <i>Human Resource Management</i> ; S. Chand 4. Rao, VSP, Human Resource Management, MC Graw Hill.		

Course: INCOME TAX LAW & PRACTICES			Semester: IV
Course Code: BCH 204	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarise the students with the income tax provisions and their application.		
LEARNING OUTCOME	1. Knowledge on Income Tax Laws in force and relevant provisions. 2. Computations of Income Tax under different heads for different assesses. 3. Analyze the Tax Assessment procedures, tax Avoidance and Tax Evasion.		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Income: Agricultural Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income; Marginal Rate of Tax.	08
	2.	Residential Status and Incidence of Tax: Basic Definition, Residential Status, Scope of Total Income, Incidence of Tax on the basis of Residential Status, Exempted Income Under Section 10.	08
	3.	Computation of Income: Computation of income under different heads: Salaries, Income from House Property, Profits and Gains from Business or Profession, Capital gains, Income from Other Sources, Clubbing of Income of Other Persons.	12
	4.	Total Income and Tax Computation: Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and firms, Tax liability of an individual and firm.	12
	5.	Assessment of Companies: Definitions, Restrictions on Carried Forward and Set-Off Losses in the case of Closely Held Companies, Tax Distribution Profits of Domestic Companies or Dividend Tax; Introduction to Corporate Tax: Types of Companies, Tax Rates, Minimum Alternative Tax (MAT).	10
	6.	Assessment Procedures: Filing of Returns, Advance Payment of Tax, TDS, Interest, Assessments, Penalties, Appeals, Settlements and Online Filing of Returns for Specified Assesses.	10
		Total Hours	60
TEXT BOOK	1. Singhania, Vinod K. and Singhania, M.; <i>Student's Guide to Income Tax</i> ;		

	Taxmann Publications
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Ahuja, G. And Gupta, R.; <i>Direct Tax Laws and Practice</i>; Bharat Law House 2. Mehrotra, H.C; <i>Income Tax Law</i>; Sahitya Bhawan 3. Vashisht, N. and Lal, B.B.; <i>Direct Taxes: Income Tax, Wealth Tax and Tax Planning</i>; Pearson Education.

Course: CORPORATE ACCOUNTING			Semester: III
Course Code: BCH 205	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the fundamentals of corporate accounting with explanations on how accounting concepts and theories are useful in decision making.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. To understand accounting of Share Capital & Debenture and financial statements of corporate entities. 2. To define the concepts and accounting of Amalgamation and Internal Reconstruction. 3. To prepare consolidated balance sheet of holding companies in accordance with AS 21. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Accounting for Share Capital and Debentures: Issue of equity shares: Forfeiture and reissue of forfeited shares, Issue of rights and bonus shares, Buy back of shares, Issue and redemption of preference shares, Issue and redemption of debentures.	14
	2.	Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities.	10
	3.	Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard 14 (ICAI) (excluding intercompany holdings), internal reconstruction: concepts and accounting treatment.	12
	4.	Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21 (ICAI).	12
	5.	Cash Flow Statement: Concept of funds, Preparation of cash flow statement as per Accounting Standard AS 3 (Revised) (ICAI)-Indirect method only.	12
		Total Hours	60
TEXT BOOK	1. Shukla, M.C., Grewal, T.S. and Gupta, S.C.; <i>Advanced Accounts Volume II</i> ; S. Chand and Co.		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Monga, J.R; <i>Fundamentals of Corporate Accounting</i>; Mayur Paper Backs 2. Maheshwari, S.N. and Maheshwari, S. K.; <i>Corporate Accounting</i>; Vikas Publishing House 3. Gupta R.L. and Radhaswami, M.; <i>Company Accounts</i>; Sultan Chand 4. Sehegal, Deepak; <i>Corporate Accounting</i>; Vikas Publishing 		

Course: MANAGEMENT INFORMATION SYSTEM			Semester: III
Course Code: BCH 206	L T P	4 0 0	Credits: 4

OBJECTIVE	The objective of this course is to introduce the students to the managerial issues relating to Information Systems, its role in organization, support for decision-making and how information systems can be leveraged to provide business value.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the evolution and impact of Information System on business. 2. Understand the role of cloud platforms and related security threats to information systems of organizations. 3. Learn about various Enterprise Systems and uses in different management domains. 4. Understand the complexities and applications of Data resource management. 5. Learn Managerial Decision Making with Business Intelligence and Digital platform of Business. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Organizations and Information Systems: Information systems in global business, how does it work, IT components, Global E-Business and Collaboration, Business processes, Information landscape in modern Organization. Types of Information Systems (TPS, MIS, DSS and EIS), Decision Making with MIS (Tactical, Operational and Strategic), Impact of information systems on organization, Competitive Force model, Value Chain and value web models Ethical and Social Issues related to Information privacy.	15
	2	Information Technology Infrastructure: It infrastructure evolution, components of IT infrastructure: H/W platform, S/W Platforms, Internet, Cloud and Wireless revolution. Impact of Cloud technology in Business. Information Security, Information Systems Security and Control: Threats, Encryption, digital signature, Firewall.	15
	3	Data Resources Management: Challenge of Data Management, Data Independence, Data Redundancy reduction and Normalization, Data Consistency, Database concept, RDBMS and Data Management using SQL, Database Model and ER diagram, ETL process, Data Warehouse and Data Mart, importance of Dimensional Modeling in Strategic Reporting, Distributed Filing Systems to manage Big Data, Structured, Semi-structured and	15

		Unstructured Data. SQL Lab using Access or SQL Server.	
	4	System Applications for the Digital Age: Enterprise Systems, software, and business values systems, SCM software, global supply chain and internet, challenges of enterprise systems, CRM: software, operational and analytical CRM and business value of CRM, challenges of enterprise applications.	07
	5	E-Commerce: Digital Markets and Digital Goods: Features of E-Commerce, digital market, digital goods, E-Commerce Models: Business and Revenue, behavioral targeting, social commerce, Electronic Data Exchange (EDI), Online Payment Technology, Mobile-Commerce, Business over the Internet, Portals, Search Engines, E-Governance Services and Advantages, Impact of social media in Business, Digital Marketing, Text and emotion mining using social media Data and importance of Web Analytics. Case Studies.	08
		Total Hours	60
TEXT BOOK	1. O' Brein and George M.J; <i>Introduction to Information Systems</i> , McGraw Hill 2. Laudon. C and Laudon. P; <i>Management Information Systems</i> ; Pearson India.		
REFERENCE BOOK/ SUGGESTED READING	1. Principles of Information Systems (A Managerial Approach) – By Ralph Stair & George Reynolds 2. Davis, Gordon. B & Olson, Margrethe. H, <i>Management Information Systems</i> ; McGraw Hill		

Course: STATISTICAL SOFTWARE PACKAGE (SPSS)			Semester: III
Course Code: BCH 207	L T P	2 0 2	Credits: 3

OBJECTIVE	To imbibe students with essentials skills and techniques required to use SPSS in various Business Issues, practice in Data Analysis and Quantitative Thinking		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Use their statistical skills in interdisciplinary areas such as marketing, finance, human resource, business and industry. 2. Understand computational techniques and software used in the statistical arena. 3. Develop a solid ground for collating, analyzing data and disseminating information through live project work. 4. Construct practical statistical models for several processes in the real-world. 5. Pursue their future career as data analyst in the business world. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Getting to know SPSS: Analysis of Data; Coding, Editing and Tabulation of Data; Charts and Diagrams used in Data Analysis; Data Processing, Analysis and Estimation. Entering Data into the Data Editor, saving a Data File, creating a Bar Chart, Saving an Output File, Getting help and Printing in SPSS and Quitting SPSS. Opening a Data File, Exploring the Data File, creating a Histogram, Frequency Distributions, Bar Chart, Cross Tabulating Data, comparing two Distributions, Scatter Plots to Detect Relationships	10
	2.	Descriptive Statistics: Computing one Summary Measure for a Variable: Mean, Median, Mode, Standard Deviation, Skewness, and Kurtosis: Measures of Dispersion; Range, Quartile Deviation, and Coefficient of Variation, ANOVA, Chi Square test.	12
	3.	Correlation and Regression: Measures of Association: Karl Pearson's Correlation Coefficient and Spearman's Rank Correlation Coefficient. Regression Analysis: determination of Strength of Relationship, Regression Coefficients and Formulation of Linear Equation for Estimation.	12
	4.	Time Series and Forecasting: Measuring Secular Variation, Cyclical Variation, Seasonal Variation, and Irregular Variation; Methods of Estimating Trend; choosing appropriate Forecasting Model.	11
		Total Hours	45

TEXT BOOK	<ol style="list-style-type: none"> 1. George D and Mallery P; <i>SPSS for Windows, Step by Step</i>; Pearson Education 2. Field A, <i>Discovering Statistics using IBM SPSS Statistics</i>, SAGE
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. McCormick K and Salcedo J; <i>SPSS Statistics for Data Analysis and Visualization</i>; Wiley 2. Carver R. H., Nash J.G.; <i>Doing Data Analysis with SPSS</i>; Cengage Learning. 3. Meyers L.S and Gaurino A.J; <i>Performing Data Analysis Using IBM SPSS</i>; Wiley

Course: BUSINESS COMMUNICATION AND ETIQUETTE LAB			Semester: III
Course Code: BCH 208	L T P	2 0 2	Credits: 3

OBJECTIVE	To familiarize students with soft skills like Communication Skills, People Skills, etc. and personality traits to enhance their interactions, job performance and career prospects.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Apply the conceptual understanding of communication into everyday practice. 2. Understand the importance of teamwork and group discussion skills. 3. Make use of techniques for self-awareness and self-development. 4. Develop insights on how to cope up with work stress and students will develop time management skills. 5. Apply business etiquette skills on professional front and will bring a change in organizational culture 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Communication Skills: Basics of Communication Skills— Verbal Communication, Nonverbal Communication- Kinesics, Paralanguage and Proxemics. Presentation Skills - Multimedia Presentation: Understanding the Basics, Features, Structure, Aids and Importance, Presentation and Interaction. Public Speaking- Art of Public Speaking, the Rhetoric of making a Public Speech, Exploring Rhetorical Elements through various Videos.	09
	2.	Interpersonal Communication: Building Relationships - Understanding Group Dynamics, Conflicts and their Resolution, Social Network, Media and Extending our Identities. Role of Personality and its various Attributes - Emotional Quotient, Attitude, Perception, Motivation, Socialization, Self- Esteem, Impact of Behavior, and Self-Awareness. Stress Management and Accepting Criticism in determining Efficacy of Interpersonal Communication	08
	3.	Professional Skills: Creativity, Critical Thinking and Problem Solving. Leadership Skills- Develop Leadership Qualities. Collaboration and Teamwork - Work Effectively in a Team, understand Personal as well as Professional Goals of the members of the Group. Decision Making- Creative, Rational and Intuitive Decision Making. Negotiation - Ways of Effective Negotiation. Mentoring and	18

		Conflict Management–Reasons of Conflicts in Human Relations, Approaches to Conflict Resolution, Importance and Manner of Mentoring. Conducting Meetings - Call and Organize meetings, Conducting meetings, Agenda and Minutes of the meeting. Time Management and Effective Planning - Importance of Time, Preparing Timeline, Allocation of time, Prioritizing Work, Multi-Tasking. Stress Management - Kinds of Stress, Reason/s of Stress, Techniques to cope with Stress.	
	4.	Business Etiquette: Professional Grooming- How to carry yourself; Dressing- Selection of Proper Attire as per the Situation, and Conduct- To Project One's Self in the Right Frame and Spirit. Work-Life Balance and Punctuality. Social Etiquette- Meeting People, Greetings, Introductions, Office Parties, Dining Etiquette, Cultural Courtesies. Professional Etiquette - Phone Etiquette - Tone and Pitch of the Voice, Voice Mail, Correspondence Etiquette, Netiquettes	10
		Total Hours	45
TEXT BOOK	1. Nitin Bhatnagar; <i>Effective Communication and Soft Skills</i> ; Pearson Education India		
REFERENCE BOOK/ SUGGESTED READING	1. Daniel Coleman; <i>Emotional Intelligence</i> ; Bantam Book, 2006 2. Butterfield Jeff; <i>Soft Skills for Everyone</i> ; Cengage Learning, 201		

Course: DATA MANAGEMENT USING MYSQL			Semester: III
Course Code: BCH 209	L T P	1 0 2	Credits: 2

OBJECTIVE	The objective of the course is to present an introduction to database management systems, with an emphasis on how to organize, maintain and retrieve - efficiently, and effectively information from a DBMS using MySql.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand basic concepts of how a database stores information via tables. 2. Understand SQL syntax used with MySQL. 3. Learn how to retrieve and manipulate data from one or more tables. 4. Learn how to filter data based upon multiple conditions. 5. Update and insert data into the existing tables. 6. Understand how the relationships between tables will affect the SQL. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to database: Introduction, Basic Concept and Definitions: Data and Information, Data Vs Information, Data Dictionary, Data Item or Field, Record, Definition of DBMS, Applications of DBMS, Advantages and Disadvantages of DBMS, Relational database, Entities and Relationships.	07
	2.	MySQL overview: Introduction, the features and benefits of MySQL, SQL Language and MySQL, SQL data definition language, SQL data manipulation language, Data Types: Numeric Data Types, Temporal Data Types, String Data Types, Data Type Considerations, The Meaning of NULL, Creating Databases and Tables: Creating a Database, creating a Table, Column Options, Table Options, Keys, and Constraints, SELECT statement review, Filtering your data with WHERE clause, ORDER By clause,	08
	3.	Table Queries: Elements of SELECT, Operators of WHERE clause (=, <>, >, <, BETWEEN, LIKE, IN), DISTINCT keyword, AND & OR keywords, Column Aliasing, In and Between, Wildcard characters, Updating Tables: UPDATE statement, INSERT INTO statement, Deleting records: DELETE statement, save a Query, Execute a Query, Modify a Saved Query, Sort Data, Rank	08

		Data,	
	4.	Functions: Functions in MySQL Expressions, Using Functions	07
		Total Hours	30
TEXT BOOK	1. Vaswani Vikram, <i>"The Complete Reference MySQL"</i> , McGraw - Hill, 2. Ganofins, <i>"MySQL for Beginners"</i> . Ganofins Publisher		
REFERENCE BOOK/ SUGGESTED READING	1. Raghu Ramakrishnan and Johannes Gehrke, Database Management Systems (3/e), McGraw Hill.		

SEMESTER – IV

Course: COST ACCOUNTING			Semester: III
Course Code: BCH 210	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarise the students with the cost accounting methodologies and techniques for planning, controlling and decision making in businesses.		
LEARNING OUTCOME	After completing this course, students will be able to: <ol style="list-style-type: none"> 1. Importance of Cost Accounting in decision making and performance evaluation. 2. Concept on Costs, Cost Accounting Principles & Cost Records in Cost Statements. 3. Knowledge on Methods and Techniques of Costing in Cost Accounting System. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	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 Organization.	10
	2	Material: Material/Inventory Control: Concept and Techniques, Accounting and Control of Purchases, Storage and issue of Materials; Methods of Pricing of Materials Issued: FIFO, LIFO, Simple Average, Weighted Average; Replacement, Standard treatment of Material Losses.	10
	3	Labor: Accounting and Control of Labor Cost, Time Keeping and Time Booking, Concept and Treatment of Idle Time, Over Time, Labor Turnover, Fringe Benefits.	10
	4	Overhead: Classification, Allocation, Apportionment and Absorption of Overhead, Under and Over-Absorption, Capacity Costs, Treatment of Certain Items in Costing like Interest on Capital, Packing Expenses, Debts, and Research and Development Expenses, Activity based Cost Allocation.	10
	5	Methods of Costing: Unit Costing, Job Costing, Contract Costing, Process Costing (Process Losses, Valuation of Work-in-Progress, Joint and By-Products), Service Costing, Activity-based costing.	10

	6	Accounting Systems: Integral and Non-Integral Systems, Reconciliation of cost and Financial Accounts.	10
		Total Hours	60
TEXT BOOK	1. Datar, S.M. and Rajan, M.V.; <i>Cost Accounting: A Managerial Emphasis</i> ; Pearson Education		
REFERENCE BOOK/ SUGGESTED READING	1. Shukla, C.T., Grewal, M.C. and Gupta, M.P.; <i>Cost Accounting: Text and Problems</i> ; S. Chand and Co. 2. Nigam, B., Lall, M. and Jain, I.C.; <i>Principles and Practice; Cost Accounting</i> ; PHI Learning 3. Jain and Narang; <i>Cost Accounting</i> ; Kalyani Publishers		

Course: COMPANY LAW			Semester: IV
Course Code: BCH 211	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the provisions of Company Law including those governing formation of companies, corporate management practices, possible abuses of power by executives, remedial measures, and Government regulations on Corporate Businesses.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Outline the various basic concepts of company law and different types of company. 2. Understand different types of meeting. 3. Understand different types of shares and debenture. 4. Understand the power and duties of director and auditor. 5. Understand the concept of winding up. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Meaning, Nature of Companies, Kinds of Companies, Comparative Overview of Companies Act, 2013 vis-à-vis Companies Act, 1956,	10
	2.	Formation and Incorporation of a Company: Incorporation: Prospectus, Meaning and Steps, Promoters, Memorandum of Association, Articles of Association, Doctrines of Ultra Vires, Constructive Notice and Indoor Management	14
	3.	Shares, Debentures & Meetings: Shares and Types of Shares, Transfer of Shares; Dividends: Declaration and Payment; Debentures and Kinds of Debentures; Requisites of Meeting, Dividend – Sources and Payment.	14
	4.	Directors and Audit: Meaning, Appointment and Removal of Directors, Duties and Liabilities of Directors, Types of Directors, Meetings of Board of Directors, Audit and Auditors, Corporate Social Responsibility	10
	5.	Amalgamation and Winding Up: Law relating to Compromise, Arrangement and Amalgamation, Winding Up: Modes, Circumstances, Procedure, Consequences, Appointment, Power and Duties of a Liquidator in Winding Up	12
		Total Hours	60

TEXT BOOK	1. Kuchhal, M.C. and Kucchal Alok; <i>Modern Indian Company Law</i> ; Mahavir Publication
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Dhamija, Sanjay and Kapoor, G.K.; <i>Company Law</i>; Taxmann Publications. 2. Singh, Avtar; <i>Company Law</i>; Eastern Book Company 3. Gogna P.P.S.; <i>A Textbook of Company Law</i>; S. Chand Publication 4. Anil Kumar; <i>Company Law</i>; India Book House; Delhi 5. Harleen Kaur, <i>Company Law</i>, Kitab Mahal. 6. Reena Chadha, <i>Corporate Law</i>, Scholar Tech Press.

Course: INTERNATIONAL BUSINESS			Semester: IV
Course Code: BCH 212	L T P	3 0 0	Credits: 3

OBJECTIVE	To familiarize the students with the nature, scope and structure of International Business, and the influences of various environmental factors on International Business Operations.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the fundamentals of international business; different entry modes; and internationalization process. 2. Explain global trading environment and export import documentation. 3. Describe the role, functions and importance of different international economic institutions and agreements. 4. Explain the phenomenon of regional economic integration and famous regional trade agreements across the world. 5. Understand about the emerging trends, developments and issues of multinational and transnational corporations 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Nature, Scope and Importance of International Business; EPRG Framework; Modes of entry into International Business; Internationalisation Process and its Managerial Implications.	10
	2.	Global Trading Environment and EXIM Documentation: Trade Theories; World Trade in goods and services; Major Trends, Balance of Trade and Balance of Payment; EXIM Documentation; Trade Protectionism; Tariff and Non-Tariff Barriers; Counter Trade.	10
	3.	International Economic Institutions and Agreements: GATT; WTO: Structure, Objectives and Agreements; World Bank Group; UNCTAD; IMF; BRICS Development Bank.	09
	4.	Regional Economic Groupings: Regional Economic Cooperation; Regionalism and Multilateralism; Structure and Functioning of EU and NAFTA; Emerging Regional Economic Groups with reference to India.	08
	5.	Developments and Issues in International Business: Issues in Foreign Investment; Technology Transfer; Global Pricing Framework; Promotions in International Market; Cross-Cultural Communication; International Distribution	08

		and Supply Chain; Growing Concern for Ecology.	
		Total Hours	45
TEXT BOOK	1. Varma, Sumati; <i>International Business</i> ; Pearson Education		
REFERENCE BOOK/ SUGGESTED READING	1. Sharan, V; <i>International Business</i> ; Pearson Education 2. Bennet, Roger; <i>International Business</i> ; Pitman Publishing 3. Cateora, Philip R. & Graham, John L.; <i>International Marketing</i> , McGraw Hill 4. Griffin, Ricky W. and Pustay, Michael W.; <i>International Business: A Managerial Perspective</i> ; Addison Wesley		

Course: ESSENTIALS OF ORGANIZATIONAL BEHAVIOUR			Semester: IV
Course Code: BCH 213	L T P	3 0 0	Credits: 3

OBJECTIVE	To familiarize the students with basic concepts, theories and techniques in the field of human behavior at individual, group and organizational levels.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Define basic organizational behavior principles and analyze how these influence behavior in the workplace. 2. Analyze individual human behavior in the workplace as influenced by personality, values, perceptions, and motivations. 3. Outline the elements of group behavior including group dynamics, communication, leadership, power & politics and conflict & negotiation. 4. Understand their personal management style as it relates to influencing and managing behavior in the organization systems. 5. Enhance their critical thinking and analysis skills through the use of management case studies, personal application papers and small group exercises. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept of Organizational Behaviour, scope, evolution, conceptual models, challenges and opportunities, interdisciplinary role of Organizational Behaviour.	09
	2.	Foundation of Individual Behaviour: Learning: Theories, learning curve; Attitude: components, change of attitude; Job satisfaction: meaning, factors affecting job satisfaction. Concept of personality and its types: Big Five Model, MBTI, Perception: process, perceptual errors, Attribution theory.	12
	3.	Concept of Group Dynamics: Concept and features of group, Types of groups: Formal and informal groups, Process of group formation, Group decision making; Work Teams; Conflict: types of conflict, causes and resolution of conflict.	10
	4.	Leadership: Concept, styles and behaviours, Theories of leadership: Trait theories; Behavioural theories (Ohio and Michigan studies); Contingency and situational theories, Power and Authority.	09
	5.	Stress Management: Concepts of stress, sources, consequences and techniques for management of stress.	05
		Total Hours	45

TEXT BOOK	<ol style="list-style-type: none"> 1. Robbins, S. P., Judge, T.A. and Vohra, N.; <i>Organizational Behavior</i>; Pearson Education 2. Luthans, F.; <i>Organizational Behavior</i>; McGraw Hill 3. Pareek, U.; <i>Understanding Organizational Behavior</i>; Oxford University Press
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Newstorm, J.; <i>Human Behavior at Work</i>; McGraw Hill 2. McShane, S.L. and Mary, V.G. and Sharma, R.R.; <i>Organizational Behavior</i>; McGraw Hill 3. Singh, K.; <i>Organization Behavior: Text and Cases</i>; Pearson Education

Course: ADVANCED ACCOUNTING			Semester: IV
Course Code: BCH 214	L T P	3 0 0	Credits: 3

OBJECTIVE	To impart knowledge about the major concepts of the principles of accounting and accounting processes.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. The mission of the Advanced Accounting Program is to prepare students for advanced academic studies as well as for careers in public accounting, private industry, government and non- profit sectors. 2. With the help of IInd, IIIrd and IVth units' students will learn about the elements of managerial decision making, including planning, directing and controlling activities in a business environment and in 5th unit they learn about the preparation of entries and ledgers necessary for recording advanced partnership transactions. 3. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Indian Accounting Standards & IFRS: Meaning, Need and Importance; Overview of IndAS & IFRS; Difference between Indian and International Accounting Standards, Revenue recognition concept; Earning quality.	08
	2.	Accounts of Non-Profit Organization: Preparation of Income and Expenditure Accounts; Receipts and Payment method and Balance Sheet.	08
	3.	Royalty Accounts, Installment Payment System and Hire Purchase System: Accounting for Royalty accounts, Meaning and Concept of Hire-Purchase, Accounting for Hire Purchase transactions, Problems based on installment payment system.	10
	4.	Joint Venture and consignment: Joint Venture Accounts and Consignment Accounts preparation.	10
	5.	Accounting for other Important Systems: Branch Accounting, Departmental Accounting; Forensic Accounting.	09
		Total Hours	45
TEXT BOOK	1. Shukla, M.C., Grewal, T.S and Gupta S.C.; <i>Advanced Accounts</i> ; S. Chand and Co.		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Jain, S.P. and Narang, K.N.; <i>Advanced Accountancy</i>; Kalyani Publishers 2. Gupta, R.L. and Radhaswamy; <i>Advanced Accountancy</i>; Sultan Chand and Sons 3. Maheshwari, S.N. and Maheshwari S.K.; <i>Financial Accounting</i>; Vikas Publishing 		

Course: INTRODUCTION TO BUSINESS ANALYTICS			Semester: IV
Course Code: BCH 215	L T P	2 0 2	Credits: 3

OBJECTIVE	To familiarize students with the essential tools, techniques and skills through a combination of theory and hands-on experience to various business issues for data management, data Mining and Machine learning.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. To apply descriptive, predictive, and prescriptive analytics to business problems for input into management decision-making processes. 2. To enable students to recognize, understand and apply data management and handling and Data Science Project Life Cycle. 3. Understand the data mining and mining concept and its techniques. 4. To translate results of business analytic projects into effective courses of action. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Business Analytics: Concept; Decision making process through data analysis; Decision making models; Areas of Analytics: Descriptive Analytics, Prescriptive Analytics and Predictive Analytics.	10
	2.	Concept of Data Management: Data: Data Collection, Data Management, Big Data Management, Organization/sources of data, Importance of data quality, Dealing with missing or incomplete data, Data Visualization Project Life Cycle: Business Requirement, Data Acquisition, Data Preparation, Evaluation and Interpretation.	10
	3.	Data Mining: Introduction to Data Mining, The origins of Data Mining, Data Mining Tasks, OLAP and Multidimensional data analysis.	08
	4.	Introduction to Machine Learning: Introduction to Machine Learning: History and Evolution, AI Evolution, Statistics Vs Data Mining Vs, Data Analytics Vs, Data Science, Supervised Learning, Unsupervised Learning.	10
	5.	Application of Business Analysis: Application of Business Analysis: HR Analytics, Marketing Analytics, Financial Analytics.	07
		Total Hours	45

TEXT BOOK	<ol style="list-style-type: none"> 1. Rao, H.P; <i>Business Analytics: An Application Approach</i>, P H I Learning Pvt. Ltd 2. Prasad, R. N. and Acharya, S.; <i>Business Analytics</i>, Wiley
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Jiawei, H., Micheline, K. and Jian, P.L.; <i>Data Mining Concepts and Techniques</i>, Elsevier 2. Tan, P. N., Steinbach, M. and Kumar, V.; <i>Introduction to Data Mining</i>, Pearson Education 3. Shawkat, A., Wasimi, A. B. M. and Saleh, A.; <i>Data Mining: Methods and Techniques</i>, Cengage Learning

Course: WRITTEN ANALYSIS AND COMMUNICATION			Semester: IV
Course Code: BCH 216	L T P	2 0 2	Credits: 3

OBJECTIVE	To understand the nature, functions, forms and contexts of argumentation as a communication event and understanding of the manner in which critical thinking and writing work together. Critically review situations/issues to gain a wider understanding.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. Solve management problems by accessing information and presenting arguments in a logical way. 2. To help them to identify, construct and evaluate arguments. 3. Apply critical thinking for analysing business situations. 4. Develop Professional skills to lead self and team. 5. Enhance career development skills and appreciate the elements of Professional behaviour in a corporate environment. 6. To enable students to understand the logical connections between ideas. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Critical Thinking: Importance and process, Barriers to critical thinking – Characteristics of Critical Thinker – Critical Thinking Styles; Argument: Difference between an argument and an opinion; Types of arguments; Valid patterns in arguments.	12
	2.	Informal Logic: Understanding Arguments, Premises and Conclusions; Fallacies and Biases: Types of fallacies – Informal Fallacies - Encountering Fallacies; Social influences on critical thinking.	11
	3.	Formal Logic: Categorical Propositions - Categorical Syllogisms - Propositional Logic - Predicate Logic; Inductive and Deductive Reasoning – Analogy, Legal and Moral Reasoning – Probability - Statistical Reasoning - Hypothetical/Scientific Reasoning – Solving Problems.	11
	4.	Critical & Current Thinking in Management: Aptitude Skills- Numerical Ability-Logical reasoning- Verbal Ability-Data interpretation; Business Industry Trends- Analysing the market, business economic trends – linking to management concepts.	11
		Total Hours	45

TEXT BOOK	<ol style="list-style-type: none"> 1. Stella Cottrell, 'Critical Thinking Skills: Effective Analysis, Argument and Reflection'. Bloomsbury Academic 2. Mary Deane, Erik Borg, "Critical Thinking and Analysis". Pearson Education. 3. Barun K Mitra, "Personality Development and soft skills, Published by Oxford higher education. 4. Patterson, "Quantitative Aptitude" Published by R G Books India.
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Patrick J. Hurley, Lori Watson. A Concise Introduction to Logic, Cengage Learning 2. Inch S. Edward, Tudor H. Kristen. Critical Thinking and Communication, Pearson Education 3. De Bono, Edward. Lateral Thinking: Creativity Step by Step, Harper Perennial Publishers 4. Khandwalla, N. Pradip. Lifelong Creativity – An Unending Quest, New Delhi: McGraw Hill Education 5. Brown, Tim. Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation, HarperCollins Publishers.

Course: PERSONAL TAX PLANNING & TAX MANAGEMENT			Semester: IV
Course Code: BCH 217	L T P	4 0 0	Credits: 4

OBJECTIVE	To identify the Tax Planning and Assessment Procedures for Individuals.		
LEARNING OUTCOME	<p>Syllabus is designed to equip the trainee with knowledge, skills and attitudes that will enable him/her to appraise various forms of financing, prepare financial plans and select the most appropriate forms of financing.</p> <p>Syllabus is designed to equip the trainee with knowledge, skills and attitudes that will enable him/her to appraise various forms of financing, prepare financial plans and select the most appropriate forms of financing.</p> <p>Students will get working knowledge regarding the legitimate way of tax planning under different financial/ managerial decisions after taking into consideration the impact of Direct Tax Laws.</p>		
COURSE DETAILS	Module No.	Topic	Hours
	1	Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning.	12
	2	Recognized methods of Tax Planning for salaried persons prior to an appointment during the service, after retirement Salary Package	12
	3	Income from house property and Tax Planning availed the benefit of various deductions of let out and self-occupied property Measures regarding minimizing tax liability under business and profession.	12
	4	Tax Planning of Long-term capital gains Exemptions relating to long-term capital gain Adoption of investment planning to get the benefit of deduction 80 c and other deductions selection of business form for the minimum tax liability.	12
	5	Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeals and Revisions.	12
		Total Hours	60

TEXTBOOKS	<ol style="list-style-type: none"> 1. Singhania, V.K: Direct Tax Planning and Management, Taxman, Delhi (Finance Act 2023)-Taxman 2. Singhania V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi (Finance Act 2023)-Taxman 3. E. A Srinivas: Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill (Finance Act 2023) 4. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers (Finance Act 2023)
REFERENCE BOOKS	<ol style="list-style-type: none"> 1. Singhania V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi (Finance Act 2023)-Taxman

Course: TALLY ERP			Semester: IV
Course Code: BCH 218 P	L T P	0 0 4	Credits: 2

OBJECTIVE	To impart knowledge regarding concepts of Financial Accounting. Tally is an accounting package which is used for learning to maintain accounts. To make students capable to create company, enter accounting voucher entries including advance voucher entries, reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.		
LEARNING OUTCOME	<ol style="list-style-type: none"> Students by their own will create company, enter accounting voucher entries including advance voucher entries, reconcile bank statements, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software. Students will possess required skill and can also be employed as Tally data entry operator 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Company Information Menu: Select Company, shut company, Create company, Alter company, Security control, Change tally vault, Split company data, Backup, Restore, Tally audit feature Accounting Information: Accounting Configuration & Features, Group Creation, Multiple Group Creation, Ledger Creation, Multiple Ledger Creation, New Voucher Creation, Advance Ledger Creation	06
	2	Inventory Information: Inventory configuration & features, Inventory information. Menu, Stock groups, Stock categories, Stock item, Unit of measurement, Bills of materials, Locations / Godowns, Batches & Expiry, Inventory voucher types, HSN Code Updates Voucher Entry: Accounting voucher, Inventory voucher, optional & non-accounting voucher, Order processing, Advanced voucher entry	06
	3	Advanced Accounting Features: Cost category & cost centres, Budgets, Interest calculations, Cheque printing, Credit limits, Scenario management, Reorder levels & reorder quantity, Price level & price lists Quick setup: Tally .net, Excise for manufactures, Excise for dealer, Value-Added Tax, Tax deducted at source, Tax collected at source	06

	4	Taxation: Excise for manufacture, Service tax, Tax deducted at source (TDS)&TCS, Value added tax (VAT), Central state tax(CST), Payroll features of Tally Data Management & Administration: Backup & Restore, split a company, export & Import of data, E-Capabilities (E-mail a report from tally. E.R.P9), Uploading the reports generated from tally-ERP 9, Tally ODBC, Inward connectivity, Security controls, Tally Audit Feature, Tally Vault	06
	5	Reports: Display financial statements (Display balance – sheet, configuring the balance sheet, Display profit & loss A/c (configuring profit & loss A/c, income/expense statement instead of P&L). Online Taxation Return: Fill online ITR (Income Tax Return) download and filling forms, Fill online VAT, CST Return, Excise Return & Forms, Online service tax return, TCS, TDS return Introduction to GST: Concept of GST, Rate of GST, GST in other countries, Categories of GST, Other concepts. GST (Goods & Services Tax): Start Using Tally.ERP9 For GST Compliance, Activating GST For Your Company, Setting Up GST Rates, Updating Stock Items and Stock Groups for GST Compliance, Updating a Service Ledger for GST Compliance	06
		Total Hours	30
TEXT BOOK	1. Official Guide to Financial Accounting Using Tally. ERP 9 by Tally Education Pvt. Ltd		
REFERENCE BOOK/ SUGGESTED READING	1. Warren, C. S., Jonick, C., & Schneider, J. <i>Financial accounting</i> . Cengage Learning.		

SEMESTER – V

Course: GOODS & SERVICE TAX AND CUSTOMS LAW			Semester: V
Course Code: BCH 301	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with various indirect taxes, legal provisions and their application.		
LEARNING OUTCOME	<ol style="list-style-type: none"> To give the students a general understanding of the GST law and Customs Law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners. To familiarize students with Direct & Indirect Taxes, CBEC and CBDT, their role and functions, GST and its implications on domestic and on International Business. To familiarize students with the process of international and domestic trade procedures. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Indirect taxes before the GST; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Constitutional validity of GST in India, Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Cess; Procedure of Registration; Compulsory and voluntary Registration; Deemed Registration; Cancellation and Revocation of registration; Threshold for registration: regular tax payer, composite tax payers, casual tax payers, nonresident tax payer; GST Unique Identification Number.	10
	2.	Levy and Collection of GST: Taxable Event - Supply of Goods and Services- Place of Supply: Within State, Interstate, Import and Export of goods and services; Time of Supply of Goods and Time of Supply of Services; Valuation Rules, Taxability of Reimbursement of Expenses; Exemption from GST; Small Supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies; Valuation for GST.	10
	3.	Input Tax Credit: Input Tax Credit Process; Negative List of Input Tax Credit; Input Tax Utilization; Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in Special	10

		Circumstances; Transfer of Input Credit (Input Service Distribution); Payments of Tax; Refund of tax; Doctrine of Unjust Enrichment; TDS, TCS, Reverse Charge Mechanism, Job work.	
	4.	Procedures: Tax Invoice, Credit and Debit Notes; Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes and due date, Maintenance of Accounts and Records and Submission of Return.	08
	5.	Special Provisions: Taxability of E-Commerce, Anti-Profiteering, Avoidance of Dual Control.	06
	6.	Customs Act 1962: Basic concepts of Customs Law, Indian Customs Act 1962 and Customs Tariff Act 1975; Types of Customs Duties, Customs Duty and IGST; Anti-Dumping Duty, Safeguard Duty Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage, Project Import and Re-imports Penalties and Offences.	16
		Total Hours	60
TEXT BOOK	1. Chaudhary, Dalmia and Girdharwal; <i>GST – A Practical Approach</i> ; Taxmann Publications.		
REFERENCE BOOK/ SUGGESTED READING	1. Haldia, Arpit; <i>GST Made Easy</i> ; Taxmann Publications. 2. Datey, V.S.; <i>GST Ready Reckoner</i> ; Taxmann Publications. 3. Singhania, Vinod K. & Singhania, Monica; <i>Students Guide to Indirect Tax Laws</i> ; Taxman Publications. 4. Gupta, S.S.; <i>GST-How to meet your obligations</i> ; Taxman Publications 5. <i>GST Manual</i> ; Taxmann Publications. 6. Garg, Keshav; <i>GST Ready Reckoner</i> ; Bharat Law House. 7. Singh, S.K.; <i>Goods and Services Tax: The Tasks and Challenges Ahead</i> ; Nice Journal of Business.		

Course: EXPORT IMPORT MANAGEMENT			Semester: V
Course Code: BCH 302	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims at providing a detailed knowledge of international trade, and various regulations.		
LEARNING OUTCOME	<ol style="list-style-type: none"> Students will be able to understand the fundamentals of export import management and documentation. Students will be familiar with the different theories of international trade. Students will be able to have a comprehensive understanding of the processing of an export order. Students will be able to understand the functioning of export promotion organizations and trade institutions in India. Students will have the complete knowledge about the main highlights, trends, and developments of the current foreign trade policy 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Import-Export Management: Overview: Overview Import Export Management Introduction; Concept Key Feature; Foreign Trade - Institutional Framework and Basics; Counter Trade, Foreign Trade of India – Before independence, During the Planning Period, Recent trends in India’s Foreign Trade, Promise and pitfall of exporting, Improving export performance.	12
	2.	Export- Import Policy: Major Items of Exports: Composition, Direction, and Future Prospects, Major Items of Imports: Composition, Direction, and Future Prospects; Export-Import Policy of India: Meaning; General Objectives; Highlight and Implication of Export-Import Policy 1997-2000; Export-Import Policy 2002-2007; Features of new foreign trade policy 2023	12
	3.	Export-Import procedure: Import procedure: Import Regulation and Policy, Procedures, and Documentation; Import Procurement: Global Tendering, Negotiated Procurement and Long-Term Contracting, Import Negotiations, Purchase Contract, Custom-Clearance; Export Procedure: Steps of Export Procedure, New Exim Policy, and Simplification of Export Procedure	12
	4.	Institutional Support: Export/trading/star trading/superstar houses: Objective criteria and benefits; procedures and documentation.	12

		Special Economic Zones: Objectives and Benefits, Introduction to Export Promotion Council (EPC), Indian Trade Promotion Organization (ITPO), Commodity Organizations: Export Promotion Councils, Commodity Boards, TDA, ECGC, Trade Fair Authority, FIEO, EXIM Bank, DGCI&S, MMTC etc.	
	5.	Export Finance Payment terms: Institutional finance for exports; Exim Bank. Letter of Credit and Financing of Foreign Trade. Export Risk Insurance: an overview of Marine insurance; ECGC and export credit insurance. Export Promotion: Organisational set-up; incentives; production assistance/facilities; marketing assistance; import facilities for exporters; EOUs and EPZs and SEZs; export houses and trading houses	12
		Total Hours	60
TEXT BOOK	1. Rai, U. K., <i>Export-Import and Logistics Management</i> . PHI Learning Pvt. Ltd..		
REFERENCE BOOK/ SUGGESTED READING	1. Daniels, J.D. Radebaugh, L.H., Sullivan, D.P., and Salwan, P.; <i>International Business Environments and Operations</i> ; Pearson Education 2. Czinkota, M.R., Ronkainen, I.A. and Moffet, M.H., <i>International Business</i> ; Cengage Learning 3. Cook, T., Alston, R., & Raia, K., <i>Mastering Import and export management</i> . Amacom. 4. Kumar, A., <i>Export and import management</i> . Excel Books India.		

Course: BANKING AND INSURANCE: LAW AND PRACTICE			Semester: V
Course Code: BCH 303	L T P	4 0 0	Credits: 4

OBJECTIVE	To understand the bank's financials and regulatory framework. To encapsulate the banking and their linkage with economy.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. To assist students in preparing for the NSE's Certification in Financial Markets (NCFM) Banking Module Certification Examination. 2. The students will also learn about the concepts of Insurance in India. 3. Understand the basic concepts of banking and functions of banking. 4. Understand the basic concepts of insurance and elaborate on the kinds of business risks. 5. Evaluate the insurance business environment in India. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Introduction to Banking: Meaning, Objective, Importance of Banking, Types of Banking – Public, Private, Co-operative, Regional Rural Banks, Foreign Banks; History of Banking in India; Banking Structure in India; Ethical Issues in Banking.	12
	2	Banking and the Economy: Fundamental role and evolution, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo and Reverse Repo, Open Market Operations, Security Valuation, Capital Account Convertibility. Bank Deposits, Nomination and Deposit Insurance: Kinds of deposits, Joint accounts, Nomination, Closure of deposit accounts, Deposit insurance. Other Banking services: Fund-based services, Non-fund based services, Money Remittance Services.	14
	3	Bank – Customer Relationship: Roles of Banks, Bankers' obligation of secrecy Security Creation: Pledge, Hypothecation, Mortgage, Assignment NPA and Securitisation: Non-Performing Assets, NPA categories, NPA Provisioning Norms, SARFAESI Act.	12
	4	Understanding a Bank's Financials: Balance Sheet, Profit & Loss Account, Camels Framework.	12

		Basel Framework: Bank for International Settlements (BIS), Basel Accords Regulatory Framework, RBIM IRDA: Anti-Money Laundering and Know Your Customer, Banking Ombudsman Scheme, 2006, Indian Contract Act, 1872, Sales of Goods Act, 1930, Negotiable Instruments Act, 1881, The Limitation Act, 1963.	
	5	Insurance: Introduction, Needs, Limitations, Principles, Growth & Development; Life insurance products, Non-Life Insurance products, Fund Management in Insurance Sector.	10
		Total Hours	60
TEXT BOOK	1 National Stock Exchange of India Limited; <i>NCFM Banking Sector Module</i>		
REFERENCE BOOK/ SUGGESTED READING	1. Clifford, Gomez; <i>Financial Markets, Institutions and Financial Services</i> ; PHI Learning. 2. Padamlatha Suresh & Justin Paul; <i>Management of Banking and Financial Services</i> , Pearson. 3. Insurance Institute of India; <i>IC 38 Module</i> . 4. IIBF – Corporate Banking; Macmillan 5. Fabozzi; <i>Foundations of Financial Markets and Institutions</i> ; Pearson Education		

Course: ENTREPRENEURSHIP & START-UP ECOSYSTEM			Semester: V
Course Code: BCH 304	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with Entrepreneurship Development, process of establishing an enterprise and the type of support available from various government and non-government institutions.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the nature of entrepreneurship and develop the ability to recognize business opportunity as a career. 2. Demonstrate the ability to do a self-analysis in the context of an entrepreneurial career. 3. Develop the capability to find an attractive market that can be reached economically. 4. Create an appropriate business model. 5. Develop a well-presented business plan that is technically and economically feasible. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Foundation of Entrepreneurship: Concept and Need of Entrepreneurship, Characteristics and Types of Entrepreneurships, Process, Entrepreneurship as a career, Entrepreneurship as a Style of Management, changing role of the Entrepreneur, Entrepreneurial Traits, Factors Affecting Entrepreneurship.	10
	2.	Theories of Entrepreneurship: Influences on Entrepreneurship Development, External Influences on Entrepreneurship Development: Socio-Cultural, Political and Economic, Personal Entrepreneurial Success and Failure, Reasons and Remedies, Women Entrepreneurs, Challenges and Achievements of Women Entrepreneurs.	10
	3.	Entrepreneurial Motivation and Competencies: Factors affecting Entrepreneurial Motivation, Meaning of Entrepreneurial Competencies, Major Entrepreneurial Competencies, Developing Entrepreneurial Competencies.	10
	4.	Opportunities Identification and Selection: Need for Opportunities Identification and Selection, Environmental Dynamics and Changes, Business Opportunities in Various Sectors, Identification of Business Opportunities, Opportunity Selection.	10

	5.	Business Planning Process: The business plan as an entrepreneurial tool, Elements of business planning, Objectives, Market analysis, Development of product/idea, Marketing, Finance, Organization and management, Ownership, Critical risk contingencies of the proposal, Scheduling and milestones	10
	6.	Social Entrepreneurship: Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up.	10
		Total Hours	60
TEXT BOOK	1. Kuratko, D. F. and Rao, T. V.; <i>Entrepreneurship: A South Asian Perspective</i> ; Cengage Learning		
REFERENCE BOOK/ SUGGESTED READING	1. Hisrich, R. D., Peters. M.P. and Shepherd, D.A.; <i>Entrepreneurship</i> ; McGraw Hill 2. Dollinger, M.J.; <i>Entrepreneurship: New venture creation</i> ; Pearson Education 3. Zimmerer, W.T. and Norman M.S; <i>Essentials of Entrepreneurship and Small Business Management</i> ; Pearson Education 4. Charantimath, Poornima, <i>Entrepreneurship Development & Small Business Enterprises</i> , Pearson Education.		

Course: BUSINESS INTELLIGENCE USING POWER BI			Semester: V
Course Code: BCH 305	L T P	3 0 2	Credits: 4

OBJECTIVE	The objective of the course is to work with simple data sources like Microsoft Excel and complicated ones like cloud-based or on-premises hybrid Data warehouses. Power BI has the capabilities to easily connect to your data sources, visualize and share and publish your findings with anyone and everyone.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. Understand basic concepts of business intelligence using the BI tool. 2. Learn how to retrieve and manipulate data from one or more sources. 3. Learn how to transform and combine data from multiple sources. 4. Learn how to Visualize and interpret data based on various analyses. 5. Learn and apply advanced features of power BI 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Power BI: What is Business Intelligence? What is Microsoft Power BI? Why Power BI? Power BI Components, Power BI Architecture, Types of Power BI Tools, Installation of Power BI Desktop, Introduction to Power BI User Interface.	12
	2.	Managing Data Source in Power BI: Managing Pages in Power BI, Data Sources in Power BI, Importing Data	12
	3.	Data Formatting with Power BI: Introduction to Query Editor, Data Types, Data Transformation, Change the Data Type of Columns, Creating Bins, Combining Data from Multiple Tables, Date Formatting, Pivot Table, Data Sorting.	12
	4.	Data Visualization: Card, Line Chart, Area Chart, Clustered Chart, Donut Chart, Funnel Chart, Pie Chart, Ribbon Chart, Stacked Area, Scatter Chart, Map, Filled Map.	12
	5.	Power BI Filters and Calculated Fields: Slicer, Basic Filters, Advanced Filters, Top N Filters, Filters on Measures, Page-Level Filters.	12
		Total Hours	60
TEXT BOOK	1. Errin O'Connor, Microsoft Power BI Dashboards Step by Step, Pearson		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Chandraish Sinha, Mastering Power BI, Packt Publishing Limited 2. Marco Russo, Alberto. F, The Definitive Guide to DAX Business Intelligence with BI, SRL, several Analysis Services and Excel, Second edition Microsoft. 		

Course: FINTECH			Semester: V
Course Code: BCH 306 P	L T P	0 0 4	Credits: 2

OBJECTIVE	Understand FinTech innovations and how growth opportunities can be unlocked. Understand block chain technology and key concepts such as cryptography, crypto currency, and analysis. Understand the emerging uses cases and the underlying technology across digital payments and lending.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understanding FinTech Innovations and Strategy. 2. Opportunities in FinTech and Block chain technologies. 3. Deep dive on the FinTech use, risk and regulations. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	FinTech - Introduction and Overview: What is FinTech? Drivers of FinTech; How Is FinTech transforming finance; Emerging sectors in FinTech; Global statistics for FinTech; FinTech innovation using internet of things Block chain and 5G; Virtual accounting, financial issues in Fintech, Tech giants in FinTech.	07
	2	Big Data and AI for Fintech: Applications of AI in FinTech; Role of AI in reshaping Financial Services; AI tools used in FinTech; AI and future of finance: digital payments, mobile wallets, payment platform, crypto assets and currencies.; FinTech innovation using cloud computing, AI and Machine Learning	08
	3	Fintech leadership in financial services: Fintech in financial services and banking; Disruptive financial technologies; Fintech revolution with specific case studies; Crypto Assets and Cryptocurrencies; Fundamental analysis and trading strategies for Crypto Markets	08
	4	FinTech associated risk and Regulations: Cyber risk in data centric financial system; Operational risk and its impact in FinTech; Risk associated with payment, Lending and supply chain financing; Credit risk modelling and Alternate approaches FinTech regulations; Role of Central Bank in regulation; Regulatory licensing Scheme; Latest regulatory changes in India.	07
		Total Hours	30
TEXT BOOKS	1. Emerging FinTech: Understanding and Maximizing Their Benefits by Paul Taylor, (Business Expert Press).		

REFERENCE BOOKS	<ol style="list-style-type: none">1. Chishti, S., & Barberis, J. <i>The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries</i>. John Wiley & Sons. (Springer).2. Lynn, T., Mooney, J. G., Rosati, P., & Cummins, M. <i>Disrupting finance: FinTech and strategy in the 21st century</i> Springer Nature.
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Course: SUMMER INTERNSHIP REPORT AND VIVA-VOCE			Semester: V
Course Code: BCH 307	L T P	0 0 0	Credits: 6

OBJECTIVE	To expose students to industry practices and help them to face the challenges in this rapidly changing world, internship training is crucial. The purpose of the Internship is to provide students with an authentic learning environment for integrated and holistic education. The work carried out by the student in the internship should be relevant to the areas of Finance /Human Resource/Marketing/ Entrepreneurship/ Business Analytics/Digital Marketing.
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. To gain working experience in an actual workplace environment. 2. To integrate theory and practice, and to understand the limitations of their current knowledge. 3. To work in a team and to collaborate with people with diverse background. 4. To broaden their social and cultural experience, and to develop their social and cultural values and to prepare for their life-long career
COURSE DETAILS	<p style="text-align: center;">Evaluation Pattern</p> <ol style="list-style-type: none"> 1. Each student has to go under Summer Internship for Six to Eight weeks in the month of May & June after Fourth Semester, the viva-voce on summer Internship report will be held along with the Fifth Semester Examination. 2. This study will help the student to have a clear knowledge of what an organization is & the major factors that lead to the structuring of the organization & how good an organization structure will enable in achieving the objectives effectively & efficiently. The study will also reinforce the theoretical knowledge acquired in terms of applications. 3. The faculty mentor will be assigned to each student by the department. 4. The study should cover the following topics: <ol style="list-style-type: none"> a) Profile of the organization. b) Mission, objectives & strategies of the organization. c) Organization design & structure d) Policies & procedures followed. e) Products, competitors. f) SWOT analysis of the organization. g) Key result areas of the organization. h) Sales development. i) System of accounting followed. j) Significant factors for success. k) Performance appraisal system. l) Financial highlights. m) Future plans for the growth of the organization. n) Sustainability. 5. Students should interact with the faculty mentor & report the progress made.

SEMESTER – VI

Course: FINANCIAL RISK MANAGEMENT			Semester: VI
Course Code: BCH 308	L T P	3 0 2	Credits: 4

OBJECTIVE	The course aims to provide the basic foundations to work in the world of finance with risk and arbitrage. It will equip students with analytical as well as measurement tools of financial risk. Therefore, the course should be relevant for those looking at a career opportunity in a global institution. The course analyses approach to financial risk measurement and management and develops excel based models of measuring risk in asset classes.		
LEARNING OUTCOME	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Compare the different types of risk in financial markets. 2. Evaluate financial risk. 3. Evaluate various techniques of measuring risk in the financial market. 4. Perform quantitative analysis of risk in financial markets. 5. Analyse credit, liquidity and operational risk. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Risk Management: The Concept of Risk, Risk versus Uncertainty, Different types of risk: Systematic and unsystematic risk; Risk Management Process; Risk Management Policies; Risk Immunization Strategies.	12
	2.	Measurement and Control of Risk: Methods of measuring and controlling risk – Statistical Method. Fixation and Delegation of Limits, Different Limits- Open Position / Asset Position Limits/ Deal Size/Individual Dealers/Stop Loss Limits. Margins: Value at Risk Margin, Extreme Loss Margin, Mark to market Margin	14
	3.	Tools of Risk Management: Insurable and non-insurable tools; Financial Derivatives as a tool of risk management: meaning, types and uses. Risk and Return, Volatility measurement (SD. Market Risk Measurement Techniques, Value-at-Risk (VaR), Variance Covariance Approach.	12
	4.	Quantitative Analysis: Measuring risk using Simulation methods, Monte Carlo methods in measuring risk, Portfolio VaR using stochastic simulations.	10

	5.	Risk Management in Different Asset Classes: Equity Portfolio Risk, measuring downside exposure in equity, Credit Risk Basics (PD, LGD), Measuring and Managing Credit Risks, Market-based measurement of credit risk.	12
		Total Hours	60
TEXT BOOK	1. Arora R.K, Financial Risk management, Wiley Publication.		
REFERENC E BOOK/ SUGGESTE D READING	1. Chance, Brooks. An Introduction to Derivative and Management, Cengage learning. 2. George, E. R., & Michael, M. Principles of Risk Management and Insurance. London. Pearson. 3. Ghosh, R., Risk Management and Derivatives. New Jersey: Wiley. 4. Harrington, S., & Niehaus, G. Risk Management and Insurance. New York: McGraw Hill Education. 5. Hopkin, P. Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page. 6. Loomba, J. Risk Management and Insurance Planning PHI learning 7. Madhumathi / Ranganatham. Derivative and Risk Management. Pearson. 8. Marshall, John F. and Bansal, V. K., Financial Engineering, PHI Learning. 9. Watsham Terry J., Futures and Options in Risk Management, Thomson Learning.		

Course: INVESTING IN STOCK MARKETS			Semester: VI
Course Code: BCH 309	L T P	3 0 2	Credits: 4

OBJECTIVE	To equip students with the basic skills required to operate in stock market.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. To learn the basics of investing in stock market, the investment environment as well as risk & return. 2. To analyze Indian securities market including the derivatives market. 3. To understand the knowledge and application of Technical Analysis of stocks. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Basics of Investing: Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures. Impact of taxes on investment return, Impact of inflation on return of investment. Trading in securities: types of orders, Buying and selling of shares: Using brokerage and analyst recommendations.	12
	2.	Indian Security Markets: Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stockbroker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.	12
	3.	Fundamental Analysis: Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	12
	4.	Technical Analysis: Introduction to technical analysis, Strength & weakness of technical analysis, Candle charts, Pattern study: Resistance and support, Head and shoulders, Double top and double bottom, gap theory. Major indicators and oscillators: MACD, RSI, Stochastic, Bollinger Bands. Trading Strategies, Dow Theory and Elliot Wave Theory, Trading Psychology and Risk Management.	12

	5.	Investing in Mutual Funds: Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund Ranking and its usage, calculation and use of Net Asset Value.	12
		Total Hours	60
TEXT BOOK	1. Prof. (Dr) Tripathi Vanitha& Panwar, Neethi; <i>Investing in Stock Market</i> ; Taxmann Publications. 2. Technical Analysis Module of NCFM (NSE Certification in Financial Markets).		
REFERENCE BOOK/ SUGGESTED READING	1. Kumar, Vinod and Nangia, Raj Sethi; <i>Investing in Stock Markets</i> ; Ane books. 2. Singh J K, Singh Amit Kumar; <i>Investing in Stock Markets</i> ; A K Publications; Delhi. 3. Aswath, Damodaran; <i>Investment Validation Tools and Technique for Determining Mutual Funds</i> ; John Wiley & Sons. 4. Chandra, Prasanna; <i>Investment Analysis and Portfolio Management</i> ; McGraw Hill. 5. Gurman and Jochnk; <i>Fundamentals of Investing</i> ; Pearworth. 6. Madura, Jeff; <i>Personal Finance</i> ; Pearson		

Course: BUSINESS ETHICS & CSR			Semester: VI
Course Code: BCH 310	L T P	3 0 0	Credits: 3

OBJECTIVE	The objective of this course is to enlighten the students regarding the importance of Ethics in Business and Practices of good Corporate Governance. It also talks about the Corporate Social Responsibility.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. develop an understanding of the concept of ethics & its relevance in organization. 2. Comprehend and understand about Indian scriptures of Indian ethics. 3. Understand about Ethical issues in capitalism & market systems, marketing, human resource management, and intellectual property rights. 4. Learn emerging trends in Corporate Social Responsibility in the global and Indian context and its impact on stakeholders. 5. Explain the framework of corporate governance and its role in corporate social responsibility. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Business Ethics: Business Ethics: Meaning of Ethics, Why Ethical Problems occur in Business. Ethical Principles in Business: Utilitarianism: Weighing Social Cost and Benefits, Rights and Duties, Justice and Fairness, Ethics of Care, Integrating Utility, Rights, Justice and Caring, An Alternative to Moral Principles: Virtue Ethics, Moral Issues in Business: Worker's and Employee's Rights and Responsibilities, Profit Maximization vs. Social Responsibility.	10
	2.	Indian Ethos: Components of Indian Ethos, Principles of Indian Ethos, Application of Indian Ethos to Management, Quality of Work Life and Indian Ethos	05
	3.	Impact of Ethics on Business: Ethics impact in business, Ethical issues in capitalism and market systems, Ethics and social responsibility, Ethics and marketing, Ethics in finance, Ethics in human resource, Ethics in information technology, Intellectual property rights, Designs, Patents, Trademarks, Copy rights.	10
	4.	Corporate Social Responsibility: Concept, Rationale of CSR, Social responsibility theories, Pyramid of Corporate social responsibility Contemporary CSR concepts: corporate sustainability, Reputation	10

		management and social impact management, Triple Bottom Line. CSR and business ethics	
	5.	CSR & Corporate Governance: CSR and corporate governance, Environmental aspect of CSR, CSR models, Drivers of CSR, Cases on Corporate social responsibility, Contemporary Issues in CSR. Field work: Visit to a nearby village for community service and interaction with villagers to understand the challenge faced by them.	10
		Total Hours	45
TEXT BOOK	1. Manuel G Velasquez; <i>Business ethics- concepts and cases</i> ; Pearson		
REFERENCE BOOK/ SUGGESTED READING	1. Luthans, Hodgetts and Thompson; <i>Social issues in business</i> ; Macmillan USA 2. A.C. Fernando; <i>Business Ethics</i> ; Pearson Education 3. Marianne M Jennings; <i>Cases in Business Ethics</i> ; Cengage Learning 4. Kevin Gibson; <i>Ethics and Business- An Introduction Cambridge Applied Ethics</i> ; Cambridge University Press 5. Hartman, L.P. and Chatterjee, A.; <i>Business Ethics</i> ; McGraw Hill		

Course: AUDITING AND CORPORATE GOVERNANCE			Semester: VI
Course Code: BCH 311	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the principles and methods of auditing and their applications.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. Student will be able to explain meaning of audit, its types and limitation, and they will have a brief overview of Auditing standard. 2. Student will be able to explain the process and procedure of Audit, related tools and technique. 3. Student will be able to understand the procedure of audit of different sector (Bank, insurance, NPO etc.) 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Meaning and Objectives of Auditing, Types of Audits: Internal Audit: Internal Check Systems and Internal Control.	10
	2.	Audit Process: Audit Program; Audit Planning, Audit Evidence, Audit Sampling, Audit and Books of Accounts, Working Papers and Evidence, Consideration of Commencing Audit, Routine Checking and Test Checking.	11
	3.	Audit Procedure: Vouching, Verification of Assets and Liabilities, Internal Control, Audit of Sale, Purchase.	11
	4.	Audit of Companies: Company Auditor: Appointment, Powers, Duties, and Liabilities, Divisible Profits and Dividend, Auditor's Report: Standard Reports and Qualified Report, Special Audit of Banking Companies, Audit of Insurance Companies, Audit of Non-Profit Companies, Audit Report.	16
	5.	Investigations: Nature and Methodology especially where Fraud is suspected.	12
		Total Hours	60
TEXT BOOK	1. Jha, A.; <i>Auditing</i> ; Taxmann Publication		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Kumar, R. and Sharma, V.; <i>Auditing: Principles and Practices</i>; PHI Learning 2. Gupta, Kamal; <i>Contemporary Auditing</i>; McGraw Hill. 		

Course: MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING			Semester: VI
Course Code: BCH 312	L T P	3 0 0	Credits: 3

OBJECTIVE	The course aims to familiarise the students with different aspects of corporate restructuring, mergers & acquisitions and to develop an understanding of the subject including contemporary practices in the corporate sector.		
LEARNING OUTCOME	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Compare the different forms of corporate restructuring. 2. Examine the different types, motives and reasons of mergers and acquisitions. 3. Summarise the legal provisions of mergers and acquisitions. 4. Analyse the important methods of valuation. 5. Assess the issues related to integration. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to corporate restructuring: Meaning and understanding of corporate restructuring: need, scope. Indian and global scenario. Forms of corporate restructuring—merger, acquisition, takeovers, amalgamation, consolidation, absorption, disinvestments, spin off, split-off, strategic alliance, reverse merger, demerger, joint venture and strategic alliances.	10
	2.	Mergers and acquisitions: Types of mergers and acquisitions - Horizontal, vertical & conglomerate. Motives and reasons: Growth & expansion, increase in market share, synergy, diversification, other economic motives, tax motives, financial motives, hubris and other motives. value creation in mergers and acquisitions.	10
	3.	Legal aspects of mergers and acquisitions: Provisions of the companies act, 2013 and competition act, 2002. Important regulations of SEBI Takeover Code, 2011.	8
	4.	Methods of valuation: Valuation of a business, methods of valuation - Market price, asset based, cash flow basis, earning potential basis. Computation of impact on EPS and market price. Determination of exchange ratio. Concept of EVA, MVA and FCF. Financing of merger.	8

	5.	Issues related to Integration: Criteria for negotiating friendly takeover, hostile takeover, defence against hostile takeover. Post-merger integration issues: H.R. and cultural issues. Recent cases of merger and acquisitions.	9
		Total Hours	45
TEXT BOOK	1. Arzac, E. R. Valuation for mergers, buyout and restructuring, John Wiley & Sons.		
REFERENCE BOOK/ SUGGESTED READING	1. Brealey, Myers & Allen. Principles of corporate finance, McGraw Hill. 2. Chandra, P. Corporate creation. McGraw Hill. 3. Damodaran, A. Damodaran on valuation: Security analysis for investment and corporate finance, John Wiley & Sons. 4. De Pamphilis, D.M., Mergers, acquisitions, and other restructuring activities, Academic press, Elsevier Inc. 5. Gaughan, Patrick A. Mergers acquisitions and corporate restructurings, Wiley India. 6. J. Fred Weston, Mitchell, Mulherin and Salwan Takeovers, restructuring and corporate governance, Pearson Education. 7. Jawa, Rachna, Mergers, acquisitions and corporate restructuring in India procedures and case studies, New century publications. 8. Kar, Rabi Narayan and Minakshi. Mergers acquisitions & corporate restructuring strategies & practices, Taxmann. 9. Ramanujan, S. Mergers: The new dimensions for corporate restructuring. McGraw Hill.		

Course: CAREER SKILLS			Semester: VI
Course Code: BCH 313 P	L T P	0 0 2	Credits: 1

OBJECTIVE	The course aims to familiarize the students about the correct usage of speech, tenses, active and passive voice, synonyms, antonyms, report writing, essay writing.		
LEARNING OUTCOME	After completion of the course, learners will be able to: 1. Understand correct usage of speech, tenses, punctuation. 2. Learn & practice the use of Synonyms, Antonyms. 3. Understand Paragraphing and its uses. 4. Draft how to write reports and its uses & develop skills of writing essays, notes and letters.		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Functional grammar: <ul style="list-style-type: none"> Correct usage of parts of speech[syntax] Parts of speech Agreement of verb with the subject Active and Passive Voice Tenses Punctuations Sentence completion Jumbled sentence 	05
	2.	Vocabulary building: <ul style="list-style-type: none"> One word substitution Synonyms Antonyms Phrasal verbs Homonyms Idioms and phrase 	03
	3.	Reading comprehension: <ul style="list-style-type: none"> Skimming Scanning 	03
	4.	Writing skills: <ul style="list-style-type: none"> Paragraphing Letters and Emails Report writing Essay writing 	04

		Total Hours:	15
TEXT BOOK		<ul style="list-style-type: none"> Locker, K. O., & Kaczmarek, S. K. <i>Business communication: Building critical skills</i>. McGraw-Hill. 	
REFERENCE BOOK/ SUGGESTED READING		<ul style="list-style-type: none"> Randolph h. Hudson and Benard J.Selzler. Business communication: Concept and application in Electronic Age, Jaico Reprint, Jaico, Guffey, Mary Ellen, e book Business communication: Process and Product., Cincinnati: Southwestern College Publishing/Thomson 	

Course: SUSTAINABLE DEVELOPMENT			Semester: VI
Course Code: BCH 314	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.		
LEARNING OUTCOME	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Analyse key initiatives required to enhance the contribution of an organisation towards Sustainable Development. 2. Analyse the significance of various steps taken by UNDP to ensure Sustainable Development. 3. Assess the results of Smart Cities Mission Initiative of Government of India. 4. Examine the key achievements of National Programmes/Initiatives aligned with SDGs. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.	14
	2.	Sustainable Development Goals (SDGs)-I: Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance, Sustainable Development of Index of India.	14
	3.	Sustainable Development Goals (SDGs)-II: SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of	12

		performance, Case Study related to SDGs.	
	4.	Responsible Production and Mindful Consumption: Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.	11
	5.	Responsible Investment: Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.	9
		Total Hours	60
TEXT BOOK	1. Edwards, A. R., & Orr, D. W. The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.		
REFERENCE BOOK/ SUGGESTED READING	1. Reid, D., Sustainable Development: An Introductory Guide. London: Earthscan Publications Ltd. 2. Rogers, P. P., Jalal, K. F., & Boyd, J. A. An Introduction to Sustainable Development. Abingdon: Routledge. 3. Stokke, O. Sustainable Development. Abingdon: Routledge.		

B.Com. (Hons.)**SEMESTER – VII**

Course: FINANCIAL ECONOMETRICS			Semester: VII
Course Code: BCH (H) 401	L T P	4 0 0	Credits: 4

OBJECTIVE	This course provides a comprehensive introduction to basic econometric concepts and techniques. It covers estimation and diagnostic testing of simple, multiple regression models, panel data models, and dummy variable regression with qualitative response regression models.		
LEARNING OUTCOME	At the end of the course, students should be able to: <ol style="list-style-type: none"> 1. Understanding of basic econometrics and its assumptions and impact of violations of classical assumptions 2. Interpretation of functional forms of regression model 3. Understanding of Panel data regression models, stochastic regressors, and the method of instrumental variables 4. Understanding of models using dummy variables and Qualitative Response Regression Models. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Introduction: Introduction to Econometrics and an overview of its applications; Simple Regression with Classical Assumptions; Least Square Estimation And BLUE, Properties of estimators, Multiple Regression Model, and Hypothesis Testing Related to Parameters – Simple and Joint. Functional forms of regression models.	12
	2	Violations of Assumptions: Violations of Classical Assumptions: multicollinearity, heteroscedasticity, autocorrelation, and model specification errors, their identification, and their impact on parameters; tests related to parameters and impact on the reliability and the validity of inferences in case of violations of Assumptions; methods to take care of violations of assumptions, the goodness of fit.	12
	3	Time Series Analysis: Time Series econometrics: stationary stochastic processes, nonstationary Stochastic Processes, unit root stochastic processes, trend Stationery and difference Stationary stochastic processes. Tests of stationarity- graphical analysis and autocorrelation function (ACF) and correlogram statistical	12

		significance of autocorrelation coefficients. The unit root test – the augmented dickey-fuller (ADF) test. Transforming nonstationary financial time series – difference stationary processes and trend- Stationary process	
	4	Regression models: Panel data regression models – the importance of panel data, Pooled OLS regression of charity function, the fixed effects least squares dummy variable (LSDV) model, Limitations of the fixed effects LSDV model, the fixed effect within group (WG) estimator, the random effects model (REM) or error components model (ECM), fixed effects model vs. random effects model and properties of various estimators. Stochastic regressors and the method of instrumental variables- the problem of endogeneity, the problem with stochastic regressors, reasons for correlation between regressors and the error term and the method of instrumental variables (2SLS).	12
	5	Dummy variables in Regression: Dummy variables: Intercept dummy variables, slope dummy variables, Interactive dummy variables, Use of Dummy Variables to model qualitative/Binary/Structural changes, Other Functional Forms, Qualitative Response Regression Models or Regression Models with Limited Dependent Variables – Use of Logit, and Probit Models	12
		Total Hours	60
TEXT BOOK	1. Gujarati, N. Damodar. Basic Econometrics. McGraw Hill. 2. Gujarati, N. Damodar. Econometrics by Examples. McGraw Hill.		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Brooks, C. <i>Introductory econometrics for finance</i> . Cambridge University Press. 2. Seddighi, H. <i>Introductory econometrics: a practical approach</i> . Routledge. Recommended Computer Package to be Used: E Views, R and Python.		

Course: FINANCIAL DERIVATIVES			Semester: VII
Course Code: BCH (H) 402	L T P	4 0 0	Credits: 4

OBJECTIVE	The students will understand about basics of the equity derivatives, trading strategies using equity futures and equity options, clearing, settlement and risk management as well as the regulatory environment in which the equity derivatives markets operate in India.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the basics of Indian equity markets, various trading strategies that can be built using futures and options on both stocks and stock indices. 2. Understand the clearing, settlement and risk management. 3. Understand the operational mechanism related to equity derivatives markets. 4. Know the regulatory environment in which the equity derivatives markets operate in India. 5. Assist students in preparing for the National Institute of Securities Markets (NISM Series VIII) Equity Derivatives Certification Examination. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Basics of Derivatives: Basics of Derivatives, Types of Derivatives instruments, Derivatives Market – History & Evolution, Indian Derivatives Market, Market Participants, Types of Derivatives Market, Significance of Derivatives, Various risks faced by the participants in derivatives.	08
	2.	Introduction to Forward and Futures: Introduction to forward and futures contracts, Pay-off Charts for Futures contracts, Futures pricing, Commodity, Equity & Index Futures, Uses of futures	14
	3.	Introduction to Options, Futures, Forwards: Basics of options Pay off Charts for Options, Black Scholes Option Pricing Model, Option Greeks, Uses of Options, Futures and Forwards. Option Trading Strategies: Option Spreads, Straddle, Strangle, Covered Call, Protective Put, Collar, Butterfly Spread	16
	4.	Introduction to Trading Systems: Trading System, Selection criteria of Stocks for trading, Selection criteria of Index for trading, Adjustments for Corporate Actions, Position Limit, Using Daily Newspapers to Track Futures and Options.	10

		Introduction to Clearing and Settlement System: Clearing Members, Clearing Mechanism, Settlement Mechanism.	
	5	Legal and Regulatory Environment: SEBI Act, 1992, Regulation in Trading, Regulations in Clearing & Settlement and Risk Management, Major recommendations of Dr. L. C. Gupta Committee, Major recommendations of Prof. J. R. Verma Committee.	12
		Total Hours	60
TEXT BOOK	<ol style="list-style-type: none"> 1. NISM Series VIII – Published by Taxmann 2. NISM Series VIII – Published by NISM 3. Hull, J.C., Options, Future & Other Derivatives, (Financial Derivatives) By PHI. 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Gupta S.L., <i>Financial Derivatives, Theory, Concept and Problems</i>; PHI, 2. Kumar S.S.S.; <i>Financial Derivatives</i>; PHI 3. Chance, Don M; <i>Derivatives and Risk Management Basics</i>, Cengage Learning, Delhi. 4. Stulz M. Rene, <i>Risk Management and Derivatives</i>, Cengage Learning, New Delhi. 		

Course: INTERNATIONAL FINANCE			Semester: VII
Course Code: BCH (H) 403	L T P	4 0 0	Credits: 4

OBJECTIVE	The objective of the paper is to provide the students with an overview of the international financial system, foreign exchange market and Forex risk management. The course shall also cover some issues relating to multinational corporate finance.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. To familiarize students with the balance of payment accounting and its linkages with the domestic economy. 2. To familiarize students with the international monetary system and foreign exchange market. 3. To introduce students with concepts and methods of exchange rate risk and its management. 4. To develop an understanding of multinational finance and related concepts. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Evolution of the international monetary system, Exchange rate arrangements, Reform of international monetary system, Balance of payments accounting, Gains from financial globalization.	12
	2	Functions and structure of foreign exchange market, Exchange rate: essential concepts and determination, Theories of exchange rate, international arbitrage and interest rate parity.	14
	3	Forecasting exchange rates, foreign exchange risk: types and measurement, Currency derivatives.	12
	4	Offshore financing – international equity, debt and Euro-currency markets; Trade Financing – payment methods and trade financing methods; Foreign direct investment, Cross border mergers and acquisitions.	12
	5	Multinational capital budgeting – Capital structure and cost of capital – Sovereign risk.	10
	Total Hours		60
TEXT BOOK	<ol style="list-style-type: none"> 1. Pilbeam, K., International Finance, Palgrave Macmillan. 2. Madura, J., International Financial Management, Cengage Learning. 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Eun, C.S., and Resnic, B.G., International Financial Management, McGraw Hill. 2. Feenstra, R.C., and Taylor, A.M., International Macroeconomics, Worth Publishers. 		

Course: WORKING CAPITAL MANAGEMENT			Semester: VII
Course Code: BCH (H) 404	L T P	3 0 0	Credits: 3

OBJECTIVE	This course provides an understanding on how to manage Current Assets, working capital financing policies, increasing profits through working capital management and how to properly fund working capital. The course also discusses the cash conversion cycle, Cash budgeting and credit policy and credit variables.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. Basic understanding of a company's working capital structure. 2. Understand how proper management of working capital increase profits. 3. Understand the various Working capital management policies. 4. Calculate the cash conversion cycle. 5. Establish knowledge of working capital in the budgeting process and credit policies 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Working Capital Meaning, Importance, and Components of working capital, Factors Influencing working capital requirements, Role of finance manager in working capital	07
	2.	Working Capital (Operating) Life Cycle: Meaning & significance of operating cycle and cash cycle, estimation of working capital requirements, liquidity vs. profitability.	07
	3.	Cash Management: Importance, Factors influencing Cash Balance, Determining Optimum Cash Balance, Motives for holding cash and marketable securities. Cash Planning and Budgeting, Controlling and Monitoring Collection and disbursements. Certainty model by Baumol, Uncertainty model by Miller & Orr, Cash flow forecasting, Cash collection system.	10
	4.	Receivables Management: Introduction, Objectives of trade credit, credit policies. Dimensions of receivable management, collections from receivables, role of factoring in receivables management.	07
	5.	Inventory Management: Need for Inventories and Importance of its Management - Techniques for managing Inventory, Economic Order Quantity (EOQ), Stock levels, Analysis of Investment in inventory, Selective Inventory Control - ABC, VED and FSN Analysis, role of factoring in receivables management	07

	6.	Sources of Working Capital Finance: Sources of Finance, Working Capital Financing: Sources of working capital finance, Different approaches to Financing working capital- Conservative, Aggressive and Matching approach determining the working capital Financing, Tandon and Chore Committees on Bank finance	07
		Total Hours	45
TEXT BOOK	<ol style="list-style-type: none"> 1. Pandey, I. M., Essentials of Financial Management, Vikas publishing house. 2. Bhattacharya, H., Working capital management: Strategies and techniques. PHI Learning Pvt. Ltd. 3. by R.P. Rustagi, R.P., Working Capital Management. Taxman Publication: New Delhi. 4. Chandra, P., Fundamentals of financial management, McGraw Hill Education. 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Van Horne, J. C. & Wachowich, J. M. <i>Fundamentals of financial management</i>. New Delhi: Prentice Hall Inc. 2. Khan, M. Y., & Jain, P. K. Financial Management - Text, Problems and Cases, New Delhi: Tata McGraw Hill. 		

Course: FIXED INCOME SECURITIES AND MONEY MARKET			Semester: VII
Course Code: BCH (H) 405	L T P	3 0 0	Credits: 3

OBJECTIVE	Students will learn about the basic concepts of different types of debt instruments (G-secs, T-bills, CPs, Bonds and CDs) and provides useful insights into the Indian debt market, its various components, the trading mechanism of debt instruments in stock exchanges, bond valuation and so on.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the fundamental features of debt instruments. 2. Understand the trading of the debt instruments on the NSE-WDM Segment. 3. Know the regulatory and procedural aspects related to debt market. 4. Learn the concepts of bond valuation, yield curve, bootstrapping and duration. 5. Know and understand the types of bonds and T-Bills. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Debt Instruments: Fundamental Features: Modifying the coupon of a bond, Term to maturity of a bond, principal repayment of a bond, Asset backed securities. Indian Debt Market: Market segment, participants in debt market, Secondary market for debt instruments.	07
	2	Central Government Securities: Bonds: Primary issuance process, Primary Dealers, Satellite dealers. Central Government Securities: T-Bills: Issuance process, cut-off yields, investors in T-bills. State Government Bonds: Volume and coupon rates, ownership pattern of state government bonds.	09
	3	Call Money Market: Volume, participants, call rates. Corporate Debts: Bonds: Sebi Regulations 2008, Listing criteria on NSE-WDM, secondary market, credit ratings. Commercial paper & Certificate of deposit: Guideline for CP, Rating notches for CPs, Stamp Duty.	09
	4	REPOS: Repo market in India, Advantages of Repos, calculating settlement amount in Repos. Bond Market Indices & Benchmark: I-Bex, FIMMDA NSE MIBID_MIBOR,	10

	5	Trading Mechanism in the NSE-WDM: Order types, Order entry, order validation, order matching, Trading mechanism, settlement. Valuation of Bonds: Bond valuation, Yield, weighted yield, YTM, yield price relationship, yield curve, Theories of term structure of interest rates. Duration: Calculating duration of a bond, modified duration, portfolio duration.	10
		Total Hours	45
TEXT BOOK	1. Kannadhasan, Fixed Income Securities: Valuation and Risk Management. Cengage.		
REFERENCE BOOK/ SUGGESTED READING	1. FIMMDA; NSE debt Market Basic module. 2. Choudhry, M. Bond and money markets: strategy, trading, analysis. Butterworth-Heinemann.		

Course: FINANCIAL REPORTING AND ANALYSIS			Semester: VII
Course Code: BCH (H) 406	L T P	3 0 0	Credits: 3

OBJECTIVE	The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.		
LEARNING OUTCOME	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Analyse and interpret information provided in the financial statements of a company. 2. Interpret the contents of corporate annual reports 3. Demonstrate applicability of relevant Ind AS. 4. Understand valuation of tangible and intangible assets. 5. Understand and summarise emerging areas in financial reporting. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Corporate Financial Reporting: Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.	10
	2.	Financial Statements and Disclosures: Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.	12
	3.	Valuation: Valuation of Property Plant and Equipment: Asset valuation techniques: Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory	07
	4.	Elements of Financial Statements: Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.	07
	5.	Emerging Trends in Reporting: Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models,	09

		classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework. Value Added Statement.	
		Total Hours	45
TEXT BOOK	1. Gibson, C. H., Financial reporting and analysis. Nelson Education.		
REFERENCE BOOK/ SUGGESTED READING	1. Bhattacharjee, A. K., Financial Accounting for Business Managers, PHI Learning Gupta, A., Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi. 2. Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. JSR Publishing House LLP, New Delhi. 3. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai 4. Soffer, L. C., & Soffer, R. J. Financial Statement Analysis: A Valuation Approach. London: Pearson Education. 5. Tulsian, P. C., & Tulsian, B. Corporate Accounting S. Chand Publishing, New Delhi 6. Tulsian, P. C., & Tulsian, B. Financial Management S. Chand Publishing, New Delhi		

Course: ADVANCED CAREER SKILLS			Semester: VII
Course Code: BCH (H) 407 P	L T P	0 0 4	Credits: 2

OBJECTIVE	This course gives idea about communication and English including written and oral English skills with their errors and correction.		
LEARNING OUTCOME	A student who successfully completes the course will: <ol style="list-style-type: none"> 1. Distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization. 2. Draft effective business correspondence with brevity and clarity. 3. Create a professional resume and job application that highlights your accomplishments and professional skills. 4. Demonstrate their verbal and non-verbal communication ability through presentations. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Communication: <ul style="list-style-type: none"> • Introduction to communication • Importance of Business Communication in today's world • Paraphrasing, Summarizing. • Designing Business Letters • Writing Effective Emails, Report Writing 	07
	2	Effective presentation skills: <ul style="list-style-type: none"> • Purpose of making presentation. • Factors affecting presentation. • Principles for effective presentation • Designing and delivery of presentation • Elements. 	08
	3	Speaking and Conversation skills: <ul style="list-style-type: none"> • Thought organization and Extempore. • Conversation Skills • Stress and intonation 	07
		Soft Skills: <ul style="list-style-type: none"> • Group discussion- purpose, process, dos and don'ts, exercise • Interviews- definition, purpose, preparation, types, dos and don'ts simulation exercise 	08

		• Job application and resume writing	
		Total Hours	30
TEXT BOOK	<ul style="list-style-type: none"> • Communication Skills – Sanjay Kumar. Oxford. • Improve your writing – V.N. Arora. Oxford. 		
REFERENCE BOOK/ SUGGESTED READING	<ul style="list-style-type: none"> • Business English. Department of English University of Delhi. Pearson. • Business Communication. Basic Concepts and Skills. J. P. Parikh. Orient Black Swan • Communicative English – E. Suresh Kumar. Orient Black Swan. • Business Communication. – Meenakshi Raman. Oxford. 		

B. Com (Hons.)**SEMESTER – VIII**

Course: PROJECT PLANNING & FINANCING			Semester: VIII
Course Code: BCH (H) 408	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims to help the learners to understand, analyse and interpret the basic framework of project planning and financing.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Following this course, students will be able to describe a project life cycle and can skillfully map each stage in the cycle. 2. Students will identify the resources needed for each stage, including involved stakeholders, tools and supplementary materials. 3. Students will describe the time needed to successfully complete a project, considering factors such as task dependencies and task lengths. 4. Students will be able to develop a project scope while considering factors such as customer requirements and internal/external goals 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Definition of a Project, Why Project Management, The Project Life Cycle. Strategic Management and Project Selection, Project Selection Criteria, Project Selection Models, Analysis under Uncertainty, Project Proposal and Project Portfolio Process.	10
	2.	Functions, Roles and Responsibilities of a Project Manager, Delegation of Authority, Building Project Team, Project Organisation. Pure Project Organisation, Matrix Organisation, the Project Team and Human Factors. Generation and Screening of Project ideas – Procedure for Idea Generation, Monitoring the Environment, Corporate Appraisal, Project Rating Index.	12
	3.	Market and Demand Analysis, Situational Analysis, Conduct of Market Survey, Demand and Forecasting, Technical Analysis, Social Cost Benefit Analysis, Rationale for SBCA, UNIDO Approach, Saving Impact and its Values, Little Mirrlees Approach. Financial Estimates and Projections – Cost of a Project, Means of Finance, Estimates of Sales and Production, Working Capital Requirement, Cost of Capital, Projected Cash Flow Statement, Projected Balance Sheet, Financing of a Project, Equity, Debentures, Term Loans, etc.	14
	4.	Measuring Project Profitability – Payback Period, Accounting Rate of Return, NPV, Internal Rate of Return and BCR	12

		Method, Assessment of Various Methods. Project Cash Flow, Elements of a Cash Flow Stream, Cash Flow for a Replacement Project, the Cost of Capital, WACC, Optimal Capital Budget.	
	5.	Need for and Importance of Work Break Down Structure, Project Execution Plan (PEP), Network Techniques of Project Management, CPM, PERT, Time Estimation. Conflict and Negotiation, The Nature and Type of Negotiation, Project Review and Administrative Aspects, Post Completion Audits, Abandonment Analysis.	12
		Total Hours	60
TEXT BOOK	1. Finnerty, J. D., <i>Project financing: Asset-based financial engineering</i> (Vol. 852). John Wiley & Sons.		
REFERENCE BOOK/ SUGGESTED READING	1. Buljevich, E. C., & Park, Y. S., <i>What is Project Financing?</i> Springer US. 2. "Prasanna Chandra", Projects-Planning Analysis, Selection, Financing, Implementation and Review 3. De Nahlik, C., & Fabozzi, F. J. <i>Project Financing: Analyzing and Structuring Projects</i> . World Scientific.		

Course: STRATEGIC FINANCIAL MANAGEMENT			Semester: VIII
Course Code: BCH (H) 409	L T P	4 0 0	Credits: 4

OBJECTIVE	The objective of the course is to enable the students to acquire multidimensional skills as to equip them to comprehend the process of strategy formulation and thereby helping them to take financial and investment decisions.		
LEARNING OUTCOME	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. To acquaint the students with concepts of financial management from strategic perspective 2. To familiarize various Techniques and Models of Strategic Financial Management. 3. To understand the international finance. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Financial Policy and Strategic Planning: Strategic Planning Process – Objective and Goals – Major Kinds of Strategies and Policies – Corporate Planning – Process of Financial Planning – Types of Financial Plan – Financial Models – Tools or Techniques of Financial Modelling – Uses and Limitations of Financial Modelling – Applications of Financial Models – Types of Financial Models – Process of Financial Model Development.	12
	2.	Investments Decisions under Risk and Uncertainty: Techniques of Investment Decision – Risk Adjusted Discount Rate, Certainty Equivalent Factor, Statistical Method, Sensitivity Analysis and Simulation Method – Corporate Strategy and High Technology Investments.	12
	3.	Valuation of Business: Value of Share and Company, Asset based Valuation, Valuation relative to Industry Averages, DCF valuation Models, Valuation based on Company fundamentals.	12
	4.	Sources of International Long-Term Finance: Risks associated with International Projects Financing, Issue of ADR's/ GDR's, FCCBs and FCEBs, ECBs and FDIs, Foreign Capital Markets and Instruments.	12
	5.	International Trade Finance: Forms of Export Finance, Documentary Credit, Export Credit and Insurance, Bilateral Credit, Special Economic Zones, Disinvestment and their strategies. Latest Development, Trends & Practices in strategic financial management - Corporate Governance, Fintech strategies, Management	12

		Buyouts	
		Total Hours	60
TEXT BOOK	1. Sofat, R., & Hiro, P., Strategic financial management. PHI Learning Pvt. Ltd.		
REFERENCE BOOK/ SUGGESTED READING	1. Kumar, R. Strategic financial management casebook. Academic Press. 2. Karadag, H. Strategic financial management for small and medium sized companies. Emerald Group Publishing 3. Weaver & Weston, Strategic Corporate Finance, Cengage Learning. 4. Wadhwa, Ritu, Strategic Financial Management, Kojo Press. 5. Jakhotiya G P Strategic Financial Management Vikas Publishing Hous		

Course: FINANCIAL MODELING USING EXCEL			Semester: VIII
Course Code: BCH (H) 410	L T P	4 0 0	Credits: 4

OBJECTIVE	To become well versed with Intermediate level Microsoft Excel Functions for the purpose of financial modelling.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. To analyze, understand and interpret performance of companies through their financial statements. 2. To identify revenue and cost drivers and start forecasting data. 3. To build scenarios for financial modelling 4. To develop financial models from scratch without using readymade templates 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Intermediate level Excel for financial Modelling: Formatting of Excel Sheets; Use of Excel Formula Function; Advanced Modeling Techniques- Extrapolation, Histogram; Data Filter and Sort; Charts and Graphs; Table formula and Scenario building; Lookups: Vlookup Match & offset, picot tables	10
	2.	Applications of MS-Excel on Financial Statement Analysis: Introduction to Financial Statement Analysis; Financial Reporting Mechanics; Understanding Income Statement, Balance Sheet; Cash Flow Statement; Financial Analysis Techniques; Inventories, Long Lived Assets; Non-Current Liabilities; Financial Statement Application	12
	3.	Financial Ratios: Ratio analysis of industries; Du point Analysis; Peer to peer analysis; Preparation of Financial Analysis report on an industry	12
	4.	Business Finance using MS- Excel: Time value of money; Long term financing; Cost of Capital; Measure of Leverage; Project Finance: Project evaluation; stage of project; construction & development phase; funding during investment phase; Costs during investment phase; Life of project; Decision making; Cash flow waterfall & resolve circular reference problem in interest during construction	12
	5.	Equity Research Modeling: Prepare an Income Statement, Balance sheet, Cash Flow Statement, Geographic Revenue Sheet, Segment Revenue Sheet, Cost Statement, Debt Sheet, Analyze Revenue Drivers.	14

		Forecast Geographic & Segment Revenues, Cost Statement, Debt, Income Statement, Balance Sheet, and Cash Flow Statement; Performa Adjustments, Income Statement - Compute Margins, Balance Sheet -Compute Ratios; Cash Flow Statement Projection, Valuation- Discounted Cash Flow Method (DCF), Valuation – Relative Valuation (Football Field Chart); Valuation – Assumptions for Valuation Model, Prepare Valuation Model, Prepare Presentation Sheet, Prepare Company Overview, Sector overview	
		Total hours	60
TEXT BOOK	<ol style="list-style-type: none"> 1. Benninga, S., Financial Modelling, MIT Press 2. Pignataro, P. <i>Financial modeling and valuation: a practical guide to investment banking and private equity</i>, John Wiley & Sons. 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Fairhurst, D. S., <i>Using Excel for business analysis: a guide to financial modelling fundamentals</i>. John Wiley & Sons. 2. Jackson, M., & Staunton, M., <i>Advanced modelling in finance using Excel and VBA</i>. John Wiley & Sons. 		

Course: FINANCIAL ANALYTICS			Semester: VIII
Course Code: BCH (H) 411	L T P	2 0 4	Credits: 4

OBJECTIVE	This course aims to provide the students with the fundamental concepts, principles and approaches of corporate finance, enable the students to apply relevant principles and approaches in solving problems of corporate finance and help the students improve their overall capacities.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Learn Financial Data Analysis and Interpretation for Decision Making. 2. Adept various Statistical tools to be used for financial data analysis. 3. Do analysis of risk and return of individual security and evaluation of portfolio performance. 4. Learn Statistical tools for predictive and forecasting modeling with financial data using Ms-Excel. 5. Construct and optimize asset portfolios as well as evaluate and model Risk on various financial assets. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: A Brief History of the Evolution of Analytic. Why is Analytics Important to the Finance Field, Business Model and Changing Role of Financial Department and Uses of Financial analytics Work with variable, Data files from other Statistical Tools and access and use of various packages for financial analytics.	12
	2.	Dataset Analytics, Visualization and Presentation of Financial Data: Understanding of Financial Datasets with descriptive statistics – univariate and bivariate analysis, using financial Datasets for creating Graphs, Making Histograms, Bar graphs, Line graphs etc. with base and other packages.	12
	3.	Risk & Return Measurement of individual security and Portfolio: Importing daily stock price data, checking, and plotting of data, risk and return of individual security and portfolio, Sharpe Ratio and Markowitz mean – variance optimization.	12
	4.	Predictive Modeling and Forecasting: Predictive modeling with Single, Multiple and Logistic Regression model, Time series modeling, Examining time series, trend analysis, stationary time series, auto regressive moving processes and data transformation.	14

	5.	Analytics of Financial Statement using Excel: Balance Sheet, Income Statement, Cash Flow Statement, Understanding the Financial Statements and their interlinking and financial statement forecasting.	10
		Total Hours	60
TEXT BOOK	1. Bennett, M. J., & Hugen, D. L., <i>Financial analytics with R: building a laptop laboratory for data science</i> . Cambridge University Press.		
REFERENCE BOOK/ SUGGESTED READING	1. Williams, E. E., & Dobelman, J. A., <i>Quantitative Financial Analytics: The Path to Investment Profits</i> . World Scientific Publishing Company. 2. Nielsen, A., <i>Practical time series analysis: Prediction with statistics and machine learning</i> . O'Reilly Media. 3. Pandey, I.M. <i>Financial Management</i> ; Vikas Publishing House Pvt. Ltd. 4. Brealey, Richard, A., Myers, Stewart, C.& Allen, Franklin; <i>Principles of Corporate Finance</i> ; McGraw Hill		

Course: MANAGING CYBER SECURITY IN INFORMATION AGE			Semester: VIII
Course Code: BCH (H) 412	L T P	3 0 0	Credits: 3

OBJECTIVE	To impart basic knowledge about Information security and cyber threat with focus on cyber security to manage Information system of Organizations.		
LEARNING OUTCOME	After competing this course, you will be able to: <ol style="list-style-type: none"> 1. Understand the basics of information and various types of threats to the system. 2. Understand the mechanism of security goals and their mechanism. 3. Understand the mechanism of physical security of information systems and disaster systems. 4. Understand the mechanism of document security and various cryptographic techniques like application of digital signature. 5. Understand the cybercrime and their counter legal remedies. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: History of information systems and its importance, Basics, changing nature of information systems, need of distributed information systems, Role of Internet and web services, Information system threats and attacks, Classification of threats and assessing damages, Security in mobile and wireless computing, Authentication service security, Security implication for organizations.	12
	2.	Principles of Information Security: Basic principles of information security, Confidentiality, Integrity availability and other terms in information security, Information classification and their roles, Security threats to E-commerce, Concepts in electronic payment systems, E-cash, Credit/Debit cards, Payment gateway, Trusted third party, SSL.	08
	3.	Physical Security and Disaster Control: Physical security: needs, disaster and control, Biometrics, Factors in biometrics systems, Benefits, Criteria for selection of biometrics, Design issues in biometric systems, Interoperability issues, ISO 27001, SEE-CMM, Information security vs. privacy.	10
	4.	Document Security and Cryptography: Model of cryptographic systems, Issues in documents security, System keys, public key cryptography, Digital signature, Requirement of digital signature system, Firewalls, Design and implementation issues of firewalls, Perimeter for network	08

		protection, Network attacks, Need of intrusion monitoring and detection.	
	5.	Cyber Crime and Cyber Law: Laws, Investigation and ethics, Cybercrime, Information security and law, Types and overview of cybercrimes, Cyber law issues in E-business management, overview of Indian Information Technology Act, Ethical issues in intellectual property rights, Copy right, Patents, Data privacy and protection, Domain name, Software piracy, Plagiarism, Issues in ethical hacking.	07
		Total Hours	45
TEXT BOOK	1. Godbole, N.; <i>Information Systems Security: Security Management, Metrics, Frameworks and Best Practices</i> ; Wiley		
REFERENCE BOOK/ SUGGESTED READING	2. Merkow, M. and Breithaupt, J; <i>Information Security: Principles and Practices</i> ; Pearson 3. Schou, C and Shoemaker, D.P.; <i>Information Assurance for the Enterprise: A Roadmap to Information Security</i> ; McGraw Hill 4. Sood, V; <i>Cyber Laws Simplified</i> ; McGraw Hill		

Course: PRIVATE EQUITY AND VENTURE CAPITAL			Semester: VIII
Course Code: BCH (H) 413	L T P	3 0 0	Credits: 3

OBJECTIVE	To familiarize the students with the typical structures, practices, investment rationales, and financial methods used by private equity and venture capital investors.		
LEARNING OUTCOME	After the successful completion of this course, students will be able to: <ol style="list-style-type: none"> 1. Understand the concepts of private equity and venture capital as a financial source. 2. Describe the current regulatory challenges the private equity and venture capital industry faces. 3. Explain how company valuations are set and how the investment deal is negotiated and structured. 4. Critically discuss and evaluate the strategies of private equity firms to measure performance and optimize returns from their investments. 5. Analyse various sources of venture capital and private equity to fund startups. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Conceptual understanding of Private Equity and Venture Capital: Concept of Private Equity and its characteristics- Definition- Difference between PE, VC and Hedge Funds- Nature of PE Firm- Players in the PE market- Benefit of PE Finance; Private Equity Funds and Private Equity Firms- Investment Feature and Consideration; Venture Capital – Concept and Features-Types and Roles of venture capital	12
	2	Structure and Valuation approaches: Structure and Regulation of Venture Capital and Private Equity- Business Cycle of PE –Structure of VC/PE firms- Limited Liability Partnerships- Routes of VC/PE investments in India- Regulatory Aspects of VC/PE investments; Valuation approaches- Risk and Returns- Analysis of Funds- Conventional Method- Revenue Multiplier Method.	10
	3	Strategies of Private Equity: Leverage Buyout, Growth Capital, Mezzanine Capital, Distressed Debt, other Strategies, Due Diligence- Procedure and Challenges- Due Diligence in Emerging PE Market- Investing in Developing Market- Past Performance and Strategy.	10
	4	Exit strategies for Private Equity:	08

		Modes of exits in Indian Context and Challenges involved, IPO, Promoter Buyback, Sale to Other PE funds, Sale to other strategic Investors, Stake Swap, M & A's, Open Market, Secondary Market.	
	5	Venture Capital for Entrepreneurship: Managing and monitoring the start-up, Skills & roles of entrepreneur; Exiting, Private Equity Advice for Entrepreneurs.	05
		Total hours	45
TEXT BOOK	<ol style="list-style-type: none"> 1. Ramsinghani, M., The Business of Venture Capital: The Art of Raising a Fund, Structuring Investments, Portfolio Management, and Exits. John Wiley & Sons. 2. Caselli, S., & Negri, G., Private equity and venture capital in Europe: markets, techniques, and deals. Academic Press. 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Lerner, J., Leamon, A., & Hardyman, F. Venture Capital, Private Equity, and the Financing of Entrepreneurship. John Wiley & Sons. 2. Gallo, S., & Verdoliva, V. Private equity and venture capital. Springer. 3. Finkel, R. The Masters of Private Equity and Venture Capital. McGraw Hill Education. 4. Ransinghani, M. The Business of Venture Capital. Wiley Finance. 		

Course: INDUSTRY PROJECT REPORT & VIVA VOCE			Semester: VIII
Course Code: BCH (H) 414	L T P	0 0 0	Credits: 12

OBJECTIVE	Project work is aimed at sharpening the research skills, develop a practical Understanding of the Hospitality system, attain some field experience etc		
LEARNING OUTCOME	Upon successful completion of this course, the student will have demonstrated the ability to: <ol style="list-style-type: none"> 1. Develop understanding of research methodology. 2. Identify the research techniques to learn about various hospitality issues, 3. Discuss and explain the research outcome. 		
COURSE DETAILS	Module No.	Topic	
	1	<p>Keeping in view the diverse nature of industry & its long-term implications on the economy, society, culture & environment, It is mandatory to do some project work so as to sharpen the research skills, develop a practical understanding of the system, attain some field experience etc. Students are required to prepare a project on a topic of their choice approved from Faculty Guide.</p> <p>The Project should include:-</p> <ul style="list-style-type: none"> • The First page should include Name of the Institute / University, Project undertaken, Roll Number & Name. • Certificate by Candidate of genuine work. • Acknowledgement. • Certificate of approval. • Introduction to the topic. • Problem Definition <ul style="list-style-type: none"> - Need of study - Problem Definition - Research objective - List of Information • Research Methodology <ul style="list-style-type: none"> - Research design - Source of data - Instrumentation of data collection - Sampling Design • Analysis, Findings & Interpretation. • Suggestions & Recommendations. • Conclusion or Salient Findings • Limitation • Bibliography • Annexure 	

GENERAL ELECTIVE

Course: ECONOMICS OF INSURANCE			Semester: V/VI/VII/VIII
Course Code: BCH 101E	L T P	4 0 0	Credits: 4

OBJECTIVE	This course deals with the basic concepts of insurance economics. Further, it intends to impart knowledge of the concept of risk associated with insurance. After introducing the concepts of insurance and risk, emphasis is laid down on various aspects of insurance economics. At the last evolution and regulation of the insurance industry in India has been discussed.		
LEARNING OUTCOME	After completion of the course, students will know: <ol style="list-style-type: none"> 1. The concepts, functions and significance of insurance and risk. 2. The role of insurance and risk in an economy. 3. The evolution and regulations of the insurance sector in the Indian economy 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Insurance: Concept of insurance, Nature and functions of insurance, Risk sharing and risk transfer, Risk pooling. Elements of insurable risk; Principles of insurance, Economic contribution of insurance.	12
	2.	Introduction to Risk: Concept of risk, Risk and uncertainty, Measuring risk, Classification of risk, Subjective perception of risk: Risk aversion and risk utility function, Risk management tools Risk control and risk financing, Risk retention and transfer.	12
	3.	Major Fields of Insurance: Private/Voluntary insurance: Life insurance, Health insurance,	14
	4.	Other Fields of Insurance Property, and liability insurance, social insurance, Social insurance in India, Other insurance, Re-insurance; Rural and micro-insurance.	10
	5.	Insurance Sector in India: Evolution of insurance sector in India, Public and private insurance companies in India; Insurance regulations in India: IRDA-Objectives and working.	12
		Total Hours	60

TEXT BOOK	<ol style="list-style-type: none"> 1. Watt, Richard: The Microeconomics of Risk and Information, Palgrave Macmillan. 2. Vaughan, J. E., and Vaughan, T. M., Fundamentals of Risk and Insurance, Wiley Publications 3. Borch, K. H., Sandmo, A., & Aase, K. K. (2014). <i>Economics of insurance</i>. Elsevier.
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Zweifel, P., Eisen, R., Eckles, D. L., Zweifel, P., Eisen, R., & Eckles, D. L. Insurance markets and asymmetric information. <i>Insurance Economics</i>, 315-381. 2. Parida, T. K., & Acharya, D., The life insurance industry in India: Current state and efficiency.

Course: INVESTMENT ANALYSIS			Semester: V/VI/VII/VIII
Course Code: BCH 102 E	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarise the students with the fundamentals of investment principles and develop skills to take prudent investment decisions.		
LEARNING OUTCOME	1. Knowledge on various alternatives available for investment. 2. Learning on measurement of investment risk and return. 3. Technical analysis and Fundamental Analysis for Investment Decisions.		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Meaning, Characteristics and Objectives of Investment, Investment vs. Speculation, Investment vs. Gambling, Types of Investors, Investment Avenues.	12
	2.	Risk: Meaning and Elements of Risk, Measurement of Risk, Portfolio Diversification and Risk.	15
	3.	Financial and Physical Assets: Common Stock Investments; Mutual Funds: An Indirect Route to the Market, Bond Investments, Tax Advantaged Investments, Physical Assets.	15
	4.	Fundamental Analysis and Technical Analysis: Meaning of Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Meaning of Technical Analysis, and its Basic Principles; Trends and Trends Reversal, Dow Theory and Elliot Wave Theory.	18
		Total Hours	60
TEXT BOOK	1. Fischer, Donald E. and Jordan, Ronald J.; <i>Security Analysis and Portfolio Management</i> ; Pearson Education		
REFERENCE BOOK/ SUGGESTED READING	1. Chandra, P.; <i>Fundamentals of Investment Analysis and Portfolio Management</i> ; McGraw Hill 2. Graham, B.; <i>Security Analysis</i> ; McGraw Hill 3. Kevin, S.; <i>Security Analysis and Portfolio Management</i> ; Pearson Education.		

Course: BEHAVIORAL FINANCE			Semester: V/VI/VII/VIII
Course Code: BCH 103E	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with an overview of important results of behavioral finance, as well as the implications of these results for the traditional finance theory and practice.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand and apply the main concepts of behavioral finance that help to reveal biases and heuristics in the decision-making process. 2. Contrasting traditional and behavioral approaches. 3. Understand different types of biases existing in the area of Behavioral Finance. 4. Present the main results in the field of behavioral finance focusing on financial market processes. 5. Explore behavioral finance, considering financial and investment decisions. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Introduction to Behavioral Finance and Classical Economics, Utility of Money, Omission Bias, Expected Utility vs Prospect Theory.	12
	2.	Probability and Related Errors: Problems with Probability, Correlation and Causation Error, Probability Weighting.	14
	3.	Herding, Heuristics and Availability Bias: The Availability Heuristic, Framing, Mental Accounting and Expenditures, Loss Aversion, Representativeness, Overconfidence, Belief Perseverance and Confirmation Bias, Herding.	14
	4.	Money Management and Decision Making: Management of Money, Financial Decision making, Benefits of saving early, Market Bubbles and Crashes, anomalies.	12
	5.	Neurofinance: Concept, challenges and advantages	8
		Total Hours	60
TEXT BOOKS	1. Forbes, William; <i>Behavioral Finance</i> ; Wiley		
REFERENCE BOOKS	1. Chandra, Prasanna; <i>Behavioral Finance</i> ; McGraw-Hill		

Course: MARKETING OF FINANCIAL SERVICES			Semester: V/VI/VII/VIII
Course Code: BCH 104 E	L T P	4 0 0	Credits: 4

OBJECTIVE	To acquaint the students about the marketing aspects of various types of financial services & products.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. Understand how marketing theory underpins the marketing of financial services and able to identify key issues for marketers of financial services. 2. Appreciate the importance of environmental scanning in the marketing of financial services. 3. Develop arguments for strategies built around customer behavior (demand-side) in the marketing of financial services. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Various types of Financial Services and their role in the Economy, difference between goods and financial services, Concept of Marketing of Financial Services. Characteristics of Financial Services and their Marketing Issues. Critical Success factors in marketing of Financial Services: Trust, Quality, Satisfaction and Loyalty.	10
	2.	Environment Analysis of Financial Services: External and internal environment for marketing of financial services. Strategic marketing planning.	10
	3.	Financial Services Consumer: Consumer decision making for buying financial services, Marketing research for financial services, customer segmentation, & Marketing Mix for Financial services. Pricing of financial services—challenges and methods for determining price.	10
	4.	Customer Relationship Management (CRM) for Financial Services: CRM concept, Customer relationship chain, importance and significance of CRM for Banks, Insurance & Investment companies. Customer data management.	10
	5.	Distribution Channels for Financial Services: Distribution methods for financial services, channels of distribution for Banking, Insurance, Mutual fund & credit card services.	10

	6.	Service Quality for Financial Services: Service quality—importance and models for assessing service quality of financial services. Problems and challenges in Marketing of Financial Services.	10
		Total Hours	60
TEXT BOOK	1. Christine Ennew; <i>Financial services marketing</i> ; Butterworth—Heinemann		
REFERENCE BOOK/ SUGGESTED READING	1. Lovelock, C. et al.; <i>Services Marketing</i> ; Pearson Education 2. Natrajan, G.; <i>Financial Markets and Services</i> ; Himalaya Publishing House 3. Sasidharan, K.; <i>Financial services & System</i> ; Tata McGraw Hill 4. Avadhani, V. A.; <i>Marketing of Financial Services</i> ; Himalaya Publishing House. 5. Clifford, G.; <i>Financial Markets, Institutions and Financial Services</i> ; Pearson Education. 6. Khan, M. Y.; <i>Financial Services</i> ; McGraw Hill		

Course: EQUITY DERIVATIVES			Semester: V/VI/VII/VIII
Course Code: BCH 105E	L T P	4 0 0	Credits: 4

OBJECTIVE	The students will understand about basics of the equity derivatives, trading strategies using equity futures and equity options, clearing, settlement and risk management as well as the regulatory environment in which the equity derivatives markets operate in India.		
LEARNING OUTCOME	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Understand the basics of Indian equity markets, various trading strategies that can be built using futures and options on both stocks and stock indices. 2. Understand the clearing, settlement and risk management. 3. Understand the operational mechanism related to equity derivatives markets. 4. Know the regulatory environment in which the equity derivatives markets operate in India. 5. Assist students in preparing for the National Institute of Securities Markets (NISM Series VIII) Equity Derivatives Certification Examination. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Basics of Derivatives: Basics of Derivatives, Derivatives Market – History & Evolution, Indian Derivatives Market, Market Participants, Types of Derivatives Market, Significance of Derivatives, Various risks faced by the participants in derivatives.	12
	2.	Understanding Index: Introduction to Index, Significance of Index, Types of Stock Market Indices, Attributes of an Index, Index management, Major Indices in India, Application of Indices.	12
	3.	Introduction to Options: Basics of options Pay off Charts for Options, Black Scholes Option Pricing Model, Option Greeks, Uses of Options. Option Trading Strategies: Option Spreads, Straddle, Strangle, Covered Call, Protective Put, Collar, Butterfly Spread Swaps: Interest Rate Swaps, Currency Swaps	18
	4.	Introduction to Trading Systems: Trading System, Selection criteria of Stocks for trading, Selection criteria of Index for trading, Adjustments for Corporate Actions, Position Limit, Using Daily Newspapers to Track Futures and Options.	08

		Introduction to Clearing and Settlement System: Clearing Members, Clearing Mechanism, Settlement Mechanism, Risk Management, Margining and mark to market under SPAN	
	5.	Legal and Regulatory Environment: Securities Contracts (Regulation) Act, 1956, Securities and Exchange Board of India Act, 1992, Regulation in Trading, Regulations in Clearing & Settlement and Risk Management, Major recommendations of Dr. L. C. Gupta Committee, Major recommendations of Prof. J. R. Verma Committee. Accounting and Taxation: Accounting, Taxation of derivative transaction in securities.	10
		Total Hours	60
TEXT BOOK	1. NISM Series VIII – Published by Taxmann or NISM 2. Hull, J., Sankarshan Basu, Options, Future & Other Derivatives Tenth Edition By Pearson Education.		
REFERENCE BOOK/ SUGGESTED READING	1. Gupta S.L., <i>Financial Derivatives, Theory, Concept and Problems</i> ; PHI, 2. Kumar S.S.S.; <i>Financial Derivatives</i> ; PHI 3. Chance, Don M; <i>Derivatives and Risk Management Basics</i> , Cengage Learning, Delhi. 4. Stulz M. Rene, <i>Risk Management and Derivatives</i> , Cengage Learning, New Delhi. 5. J.C.Hull – Options, futures, other Derivatives, Pearson Education.		

Course: CORPORATE TAX PLANNING			Semester: V/VI/VII/VIII
Course Code: BCH 106E	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the concept and techniques of corporate tax planning.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. Student will have the understanding about Tax planning, Tax management, Tax Evasion and Tax Avoidance. 2. Student will be able to understand the concept of Tax planning with special reference to financing decision and management decision. 3. Student will have the knowledge how the different section of Income tax helps them in the area of Corporate Tax planning byway of deduction and exemption. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Meaning of Corporate Tax Planning, Tax Evasion and Tax Avoidance, Nature, Scope and Justifications of Corporate Tax Planning, Corporate Tax Planning in India	12
	2.	Taxable Income: Computation of Taxable Income of Companies, Carry Forward and Set Off of Losses of Limited Companies, Computation of Corporate Tax Liability, Minimum Alternate Tax.	12
	3.	Tax Procedure: Tax Concessions and Incentives for Corporate Decisions in Respect of Setting Up a New Company, Location and Nature of Business, Tax Planning for Financial Management Decisions.	12
	4.	Tax Planning: Tax Planning and Corporate Strategies, Tax Planning and Managerial Decisions, Tax Planning and Financial Decisions, Tax Planning for New Business.	12
	5.	Tax Management: Special Tax Provisions, Tax Planning in respect of amalgamation or de-merger of companies, corporate failure and contraction, Tax implication of foreign collaboration agreements	12
		Total Hours	60
TEXT BOOK	1. Singhania, V.K. and Monika Singhania; <i>Corporate Tax Planning & Business Procedures</i> ; Taxmann Publications (latest edition only)		

REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none">1. Girish Ahuja and Ravi Gupta; <i>Simplified Approach to Corporate Tax</i>; Flair Publications Pvt. Ltd2. Goyal, S.P.; <i>Tax Planning and Management</i>; SahityaBhawan Publications3. Chandra, Mahesh & Shukla, D.C.; <i>Income Tax Law & Practice</i>; Pragati Publications4. Singhania, V.K. and Singhania, Kapil; <i>Direct Taxes Law and Practices</i>; Taxmann
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Course: BUDGET ANALYSIS & REPORTING			Semester: V/VI/VII/VIII
Course Code: BCH 107E	L T P	4 0 0	Credits: 4

OBJECTIVE	The course seeks to familiarise students with basic concepts related to the Economic Survey and Union Budget. It aims to equip students with sufficient knowledge and skills to analyse these documents.		
LEARNING OUTCOME	<ol style="list-style-type: none"> Students will have the understanding about government revenue and spending. Students will be able to understand the various concepts used in government budgets. Students will be able to understand government policies and will be informed participants in economic decision-making Students will develop understanding in analyzing the various components of government budget. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Budget Concepts: Fiscal policy, areas of government spending in India; Capital and revenue expenditure; plan and non-plan expenditures; Deficits (fiscal, primary, revenue), impact of fiscal deficits on the economy; Capital receipts, revenue receipts; tax and non-tax revenue; direct and indirect taxes; need for rationalization of tax structure; Goods and Services Tax (GST);	12
	2.	Previous budgets: Actual, revised and budget estimates; Zero-base budgeting; Gender budgeting; Fiscal devolution and centre-state financial relations	10
	3.	Monetary Management and Financial Intermediation: Price & Inflation (analysis of two decades); Social infrastructures and employment; Climate Change & Environment.	12
	4.	The union Budget: Need for the budget; understanding the process of budget making in India; Analysis of fiscal and revenue deficits; Analysis of sources of revenue and expected growth in revenue; tax simplification, improvement in administration, expansion of tax net and other measures to improve revenue receipts;	14
	5.	Current Budget Analysis: Analysis of expenditure pattern and expected growth in	12

		expenditure; thrust areas of budget; sectors that have received higher/lower shares of expenditure, the reasons and consequences thereof; steps proposed to ensure effective spending	
		Total Hours	60
TEXT BOOK	1. Chakraborty, P. Intergovernmental fiscal transfers in India: Emerging trends and realities. In P. Patnaik (ed.): Macroeconomics. Oxford University Press.		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Centre for Budget and Governance Accountability. Recent reports. 2. Ministry of Finance. Economic and social classification of the budget. 3. Ministry of Finance. Economic survey. 4. Ministry of Finance. Finance commission report. 5. Ministry of Finance. Union budget. 6. Reddy, Y. Continuity, change and the way forward: The fourteenth finance commission. Economic and Political Weekly. 		

Course: ECONOMIC POLICY ANALYSIS			Semester: V/VI/VII/VIII
Course Code: BCH 108E	L T P	4 0 0	Credits: 4

OBJECTIVE	<ol style="list-style-type: none"> 1. To understand the definition and objectives of economic policy. 2. To analyze the role of government in the economy and its influence on policymaking. 3. To examine the macroeconomic policies and their impact on the economy, including fiscal policy, financial policy, and monetary policy. 4. To explore the tools and techniques used for economic policy analysis. 5. To evaluate and assess the effectiveness of economic policies in achieving macroeconomic objectives. 		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. Students will be able to define and explain the objectives of economic policy. 2. Students will understand the role of government in the economy and its impact on policymaking. 3. Students will be able to analyze the effects of macroeconomic policies. 4. Students will gain knowledge of the tools and techniques used for economic policy analysis. 5. Students will be able to evaluate and assess the effectiveness of economic policies in achieving macroeconomic objectives. 		
COURSE DETAILS	Module No.	Topics	Hours
	1.	Introduction to Economic Policy: <ul style="list-style-type: none"> • Definition and objectives of economic policy • Role of government in the economy and policy formulation. • Macroeconomic policies and their impact: fiscal policy; financial and monetary policies. • Policy-making process and institutions • Tools and techniques for economic policy analysis 	12
	2.	Macroeconomic Policy: <ul style="list-style-type: none"> • Macroeconomic objectives (economic growth, price stability, full employment) • Monetary policy and its tools (interest rates, money supply, open market operations) • Fiscal policy and its instruments (government spending, taxation, budget deficit/surplus) • Government debt and its implications • Policy evaluation and impact assessment 	12
	3.	Microeconomic and contemporary Policy: <ul style="list-style-type: none"> • Market failures and rationale for microeconomic policy interventions • Consumer protection and competition policies 	12

		<ul style="list-style-type: none"> • Regulation and antitrust policies • Agriculture: policies and performance; production and productivity; credit; labour markets and pricing. • Industry: policies and performance; production trends; small scale industries; public sector, labour regulation • Industrial policies in India 	
	4.	International Economic Policy: <ul style="list-style-type: none"> • International trade policies and agreements • Exchange rate policies and their impact on trade and investment • International financial institutions and their role in economic policy • Global economic governance and policy coordination • Services and trade: trends and performance, trade and investment policy (Indian context) 	12
	5.	Policy Analysis and Evaluation: <ul style="list-style-type: none"> • Policy research methods and data analysis techniques • Cost-benefit analysis and its application in policy evaluation • Economic impact assessment and modeling • Policy implementation and monitoring • Case studies and real-world policy analysis exercises 	12
		Total Hours	60
TEXT BOOK	1. "Policy Analysis: Concepts and Practice" by David L. Weimer, Aidan R. Vining 2. William K. Bellinger, The Economic analysis of Public Policy by Routledge.		
REFERENCE BOOK/ SUGGESTED READING	1. The Art and Craft of Policy Advising: A Practical Guide" by Catherine E. de Vries and Paul F. M. J. Verschure 2. Public Finance and Public Policy" by Jonathan Gruber 3. "Economic Policy: Theory and Practice" by Agnès Bénassy-Quéré, Benoît Cœuré, Pierre Jacquet, Jean Pisani-Ferry		

Course: FORENSIC ACCOUNTING AND FRAUD DETECTION			Semester: V/VI/VII/VIII
Course Code: BCH 109 E	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims to enable the students to understand the role of forensic accounting in financial reporting and decision-making and prepare them to deal with the increasing cases of financial frauds and scams around the world.		
LEARNING OUTCOME	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Analyse the fundamentals of forensic accounting and its significance. 2. Comprehend the forensic accounting concepts to be able to apply them in practice. 3. Appraise on the concept of frauds and explore in detail its various types. 4. Evaluate the process of fraud investigation and detection. 5. Develop the ability to analyse and interpret the ways to effectively prevent the frauds and manage the challenge of detection of frauds. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Introduction to forensic accounting: Forensic accounting -Meaning and Concept, History and Evolution, Scope of Forensic Accounting, Qualities of a Good Forensic Accountant, Duties and responsibility of Forensic Accountants, Forensic Accounting and Investigation Standards (FAIS). Relevance and Application of Forensic Accounting.	12
	2	Forensic Accounting as a Practice: Techniques Involved in The Conduct of Forensic Accounting, Process of Forensic Accounting, Forensic Accounting Vs Traditional Accounting, Forensic accounting in Indian context- Need for Forensic Accounting in India, Challenges in the Implementation of Forensic Accounting in India.	12
	3	Frauds and its types: Meaning and Concept of Frauds, Types of Frauds: Securities Fraud, Misappropriation of Cash or Assets, Inventory Frauds, Corporate Frauds, Insurance Frauds, Cyber frauds, Capital Market Frauds, Financial Frauds, Bank Frauds, assets frauds and Money Laundering.	12
	4	Fraud Investigation and Detection: Causes Behind Committing Fraud, Fraud Triangle, Detecting Red flags associated with frauds, Fraud detection methods, Fraud Investigation Procedure- Examination of documents, Inquiry Methods, Evidence Gathering and examination and Preparation of Reports.	12
	5	Fraud Prevention and Management:	12

		Methods/Measures for prevention of the frauds, Consequences and Policy Implications of Frauds, Legal Implementation, Case studies- Accounting Frauds in India and outside India.	
		Total Hours	60
TEXT BOOK	1. Crain, M. A., Hopwood, W. S., Gendler, R. S., Young, G. R., & Pacini, C. Essentials of forensic accounting. John Wiley and Sons		
REFERENCE BOOK/ SUGGESTED READING	1. Dejeu. Cyber Forensics. Oxford University Press. 2. Golden, T., Skalak, S., & Clayton, M. A Guide to Forensic Accounting Investigation. John Wiley & Sons. 3. Hopwood, W., Leiner, J., & Young, G. Forensic Accounting and Fraud Examination. McGraw-Hill Companies.		

Course: CONSUMER AFFAIRS			Semester: V/VI/VII/VIII
Course Code: BCH 110 E	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.		
LEARNING OUTCOME	<ol style="list-style-type: none"> 1. Understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging. 2. Learn how to pursue the consumer rights under consumer protection act 1986. 3. Analyse the role of industry regulators in consumer protection. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Conceptual Framework: Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction – Grievances - complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite.	13
	2.	The Consumer Protection Law in India: Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction	13

		(Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.	
	3.	Grievance Redressal Mechanism under the Indian Consumer Protection Law: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.	11
	4.	Role of Industry Regulators in Consumer Protection: i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Reg	12
	5.	Contemporary Issues in Consumer Affairs: Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview	11
		Total Hours	60
REFERENCE BOOK/ SUGGESTED READING	1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, <i>Consumer Affairs</i> ; Universities Press. 2. Choudhary, Ram and Prasad, Naresh; <i>Consumer Protection Law Provisions and Procedure</i> , Deep and Deep Publications Pvt. Ltd. 3. Ganesan, G. and Sumathy, M.; <i>Globalization and Consumerism: Issues and Challenges</i> , Regal Publications 4. Suresh Misra and Sapna Chadah; <i>Consumer Protection in India: Issues and</i>		

	<p><i>Concerns</i>; IIPA, New Delhi</p> <p>5. Rajyalaxmi Rao <i>consumer is King</i>, Universal Law Publishing Company</p> <p>6. Girimaji, Pushpa <i>Consumer Right for Everyone</i>; Penguin Books.</p> <p>7. <i>The Consumer Protection Act</i>, 1986 and its later versions.</p>
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