



# SYLLABUS

Bachelor of Commerce  
2023 admission batch

(As Per NEP 2020 Guidelines)

**Birla School of Commerce**

**Programme Structure**  
**(As Per NEP Guidelines)**

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
<b>YEAR 1</b>					
<b>SEMESTER-I</b>		Financial Accounting	Disciplinary Major	100	4
		<u><b>Marketing &amp; Mgt</b></u> Business Organisation Management <b>OR</b> <u><b>Statistics &amp; Analytics</b></u> Business Organisation Management	Interdisciplinary Minor	100	4
		<b>Business Law &amp; IPR</b>	MDC	100	3
		Business Communication	AEC	100	3
		Personality Development & Corporate Readiness	SEC	100	3
		Environmental Science (2 credit)	VAC	50	2
		Health & Wellness (1 credit)	VAC	50	1
	<b>TOTAL</b>			<b>600</b>	<b>20</b>
<b>SEMESTER-II</b>		Cost & Management Accounting	Disciplinary Major	100	4
		<u><b>Marketing &amp; Mgt</b></u> Business Statistics <b>OR</b> <u><b>Statistics &amp; Analytics</b></u> Business Statistics	Interdisciplinary Minor	100	4
		<b>Cyber Security &amp; Law</b>	MDC	100	3

		Verbal Ability	AEC	100	3
		Quantitative & Logical Thinking	SEC	100	3
		Indian Knowledge System	VAC	100	3
	TOTAL			600	20
		Additional 4 credit SIP/VOC (Tally and New Venture Planning & Development)	VOC		4
	TOTAL FOR EXIT OPTION AFTER YEAR-1				44
YEAR 2					
SEMESTER-III		Financial Management	Disciplinary Major	100	4
		Financial Markets & Institutions	Disciplinary Major	100	4
		<u>Marketing &amp; Mgt</u> Business Economics OR <u>Statistics &amp; Analytics</u> Business Economics	Interdisciplinary Minor	100	4
		Introduction to Artificial Intelligence	MDC	100	3
		MIL (Odia/ Hindi/ Sanskrit)	AEC	50	2
		Spreadsheet for Business	SEC	100	3
	TOTAL			550	20
		Corporate Accounting	Disciplinary Major	100	4
		Securities Market Operations	Disciplinary Major	100	4

SEMESTER-IV		Auditing & Corporate Governance	Disciplinary Major	100	4
		Corporate Law	Disciplinary Major	100	4
		<u>Marketing &amp; Mgt</u> Marketing Management <b>OR</b> <u>Statistics &amp; Analytics</u> Business Mathematics	Interdisciplinary Minor	100	4
	TOTAL			500	20
		Additional 4 credit VOC (Tally and New Venture Planning & Development)	VOC		4
	TOTAL FOR EXIT OPTION AFTER YEAR-2				84
YEAR 3					
SEMESTER-V		Income Tax Law & Practice	Disciplinary Major	100	4
		Corporate Reporting	Disciplinary Major	100	4
		Financial Statement Analytics	Disciplinary Major	100	4
		<u>Marketing &amp; Mgt</u> Human Resource Management <b>OR</b> <u>Statistics &amp; Analytics</u> Data Analytics in Business Decision	Interdisciplinary Minor	100	4
		Project		100	4
	TOTAL			500	20
		Investment Analysis & Portfolio Management	Disciplinary Major	100	4
		GST & Customs Duty	Disciplinary Major	100	4

SEMESTER-VI		Personal Finance & Planning	Disciplinary Major	100	4
		Forensic Accounting & Audit	Disciplinary Major	100	4
		<u>Marketing &amp; Mgt</u> Organisation Behaviour OR <u>Statistics &amp; Analytics</u> Data Visualisation	Interdisciplinary Minor	100	4
	TOTAL			500	20
	TOTAL FOR EXIT OPTION AFTER YEAR 3				120
YEAR 4					
SEMESTER-VII		Options, Futures & Derivatives	Disciplinary Major	100	4
		Financial Modeling	Disciplinary Major	100	4
		Corporate Restructuring & Business Valuation	Disciplinary Major	100	4
		Financial Technology	Disciplinary Major	100	4
		<u>Marketing &amp; Mgt</u> Business Research Methodology OR <u>Statistics &amp; Analytics</u> Business Research Methodology	Interdisciplinary Minor	100	4
	TOTAL			500	20
		Recent Topics in Accounting & Finance	Disciplinary Major	100	4
		<u>Marketing &amp; Mgt</u> Digital Marketing OR <u>Statistics &amp; Analytics</u>	Interdisciplinary Minor	100	4

<b>SEMESTER-VIII</b>		Project Management			
		<ul style="list-style-type: none"> <li>• Systematic Literature Review</li> <li>• Publication/Conference Presentation</li> <li>• Final Project &amp; Viva</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>• International Business</li> <li>• Sustainable Finance</li> <li>• Entrepreneurship and Incubation</li> </ul>	Research Project <b>OR</b> 3 Additional courses	300	12
	<b>TOTAL</b>			<b>500</b>	<b>20</b>
	<b>TOTAL FOR EXIT AFTER COMPLETION OF YEAR 4</b>				<b>160</b>

# **DETAILED SYLLABUS**

**SEMESTER I**

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-I		Financial Accounting	Disciplinary Major	100	4
		<b><u>Marketing &amp; Mgt</u></b> Business Organisation Management <b>OR</b> <b><u>Statistics &amp; Analytics</u></b> Business Organisation Management	Interdisciplinary Minor	100	4
		<b>Business Law &amp; IPR</b>	MDC	100	3
		Language- 1	AEC	100	3
		Personality Development & Corporate Readiness	SEC	100	3
		Environmental Science (2 credit)	VAC	50	2
		Health & Wellness (1 credit)	VAC	50	1
	<b>TOTAL</b>			<b>600</b>	<b>20</b>



<b>Course Name</b>	<b>Financial Accounting</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>I</b>
<b>Aims &amp; Objectives</b>	The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.
<b>Course Outcomes</b>	<p>At the end of this course the learner will be able to;</p> <p><b>CO1.</b> Apply the generally accepted accounting principles while recording transactions and preparing financial statements of sole-traders;</p> <p><b>CO2.</b> Compute depreciation and inventories to be recorded in financial statements</p> <p><b>CO3.</b> Demonstrate accounting process under computerized accounting system;</p> <p><b>CO4.</b> Create financial statements of sole proprietors and partnership firms;</p> <p><b>CO5.</b> Prepare accounts for inland branches and not-for-profit organizations.</p>
<b>Course Outline</b>	<p><b>UNIT I: Introduction</b></p> <p>Accounting principles, concepts and conventions. Introduction to Accounting Standards and Indian Accounting Standards (AS &amp; IndAS), Accounting Cycle: Journal, Ledger, Trial Balance and Financial Statements (overview).</p> <p>Capital &amp; Revenue, Preparation of Financial Statements of a Sole Trader including adjustments. Errors &amp; their rectification.</p> <p><b>UNIT II: Depreciation</b></p> <p>Nature of depreciation, causes of depreciation, Factors, Methods of computing depreciation; Disposal of depreciable assets-change of method, Relevant Accounting Standard.</p> <p><b>UNIT III: Computerized Accounting Systems</b></p> <p>Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.</p>

	<p><b>UNIT IV: Financial Statements of Firms</b></p> <p>Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of firms.</p> <p><b>UNIT V: Accounting for Branch and Not-for Profit Organisations</b></p> <p>(a) Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.</p> <p>(b) Accounting for Not-for-Profit Organisations Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Text Books</b></p> <ul style="list-style-type: none"> <li>● Goyal, Bhusan Kumar- Fundamentals of Financial Accounting- Taxmann's.</li> <li>● S.P. Jain and K.L. Narang- Financial Accounting – Kalyani Publisher</li> <li>● Gupta R.L. Radhaswamy. M- Financial Accounting, Sultan Chand and Sons</li> <li>● Tulsian P.C., Financial Accounting, Pearson Education</li> </ul> <p><b>Other Readings</b></p> <ul style="list-style-type: none"> <li>● S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House.</li> <li>● Jawahar Lal &amp; S. Srivastava, B. Com- Financial Accounting, Himalaya Publishing House.</li> </ul>

<b>Course Name</b>	<b>Business Organization &amp; Management</b>
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<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>I</b>
<b>Aims &amp; Objectives</b>	The course aims to acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.
<b>Course Outcomes</b>	<p>At the end of this course the learner will be able to;</p> <p>CO1. Distinguish and explain each form of business.</p> <p>CO2. Prepare draft of Article of Association &amp; Memorandum of Association for a business;</p> <p>CO3. Explain principles and functions of management implemented in the organisation;</p> <p>CO4. Identify the managerial skills used in business;</p> <p>CO5. Analyse the concept of Delegation of Authority, coordination, and control.</p>
<b>Course Outline</b>	<p><b>Unit 1: Concept and Forms of Business Organisations</b>  Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Ethical Conduct &amp; Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.</p> <p><b>Unit 2: Joint Stock Company</b>  Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act,</p>

	<p>2013).</p> <p><b>Unit 3: Principles and Functions of Management</b>  Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.</p> <p><b>Unit 4: Planning and Organizing</b>  Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.</p> <p><b>Unit 5: Authority, Coordination, and Control</b>  Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b>  <b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>· Daft, R. L. (2015). Organization theory &amp; design. Cengage Learning.</li> <li>· Drucker, P. F. (2017). The effective executive: The definitive guide to getting the right things done. HarperCollins.</li> <li>· Kotter, J. P. (2014). Leading change. Harvard Business Review Press.</li> <li>· Mintzberg, H., Ahlstrand, B., &amp; Lampel, J. (2019). Strategy safari: A guided tour through the wilds of strategic management. Routledge.</li> <li>· Robbins, S. P., Coulter, M., &amp; DeCenzo, D. A. (2017). Fundamentals of management. Pearson.</li> </ul>

<b>Course Name</b>	<b>Business Law &amp; IPR</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>I</b>
<b>Aims &amp; Objectives</b>	<p>The objectives of this course are:</p> <ol style="list-style-type: none"> <li>1. Inculcate among the students the basic principles of law connected with business transactions</li> <li>2. To enable students to apply the law while entering into contracts</li> <li>3. To provide a basic idea of the law relating to partnership and sale of goods</li> <li>4. To provide an outline of the fundamentals of Company Law</li> <li>5. To convey the core ideas of Intellectual Property Rights</li> </ol>
<b>Course Outcomes</b>	<p>At the end of the course students will be able to: -</p> <p>CO1. Know the basics of the laws related to contracts</p> <p>CO2. Demonstrate an understanding of the legal environment of business</p> <p>CO3. Apply basic knowledge to business transactions and formation of contracts</p> <p>CO4. Understand and evaluate the law applicable to companies</p> <p>CO5. Understand and apply the basic principles of IPR</p>
<b>Course Outline</b>	<p><b>UNIT 1: INDIAN CONTRACT ACT, 1872</b>  Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.</p> <p><b>UNIT 2: SALE OF GOODS, 1930</b>  Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller. Bailment and Pledge.</p> <p><b>UNIT 3: Competition Act, 2002 and Consumer Protection Act, 2019</b>  Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of</p>

	<p>Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties</p> <p><b>UNIT 4: THE LIMITED LIABILITY PARTNERSHIP ACT, 2008</b></p> <p>Limited liability partnership, need, scope and advantages; Incorporation of LLP, Partners and their relations, financial disclosures, conversions, winding up and dissolution, difference between Limited Liability Partnership and other forms of organization.</p> <p><b>UNIT 5: INTELLECTUAL PROPERTY RIGHTS</b></p> <p>IPR Ecosystem, Institutional Support System, Regulatory aspects of innovation, IPR and Start-ups. The concept of Intellectual Property Law, Patent, Copyright, Trademarks etc.</p>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>● Continuous Evaluation: 40 marks</li> <li>● End Semester Assessment: 60 marks</li> </ul>
<b>References</b>	<ol style="list-style-type: none"> <li>1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.</li> <li>2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.</li> <li>3. Kuchhal, M. C., &amp; Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.</li> <li>4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company</li> <li>5. Chadha R., &amp; Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.</li> <li>6. Hicks, A., &amp; Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press. Kuchhal, M. C., &amp; Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.</li> <li>7. Intellectual Property Rights –Law &amp; Practice, ICSI Materials</li> </ol>

<b>Course Name</b>	<b>Business Communication</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>I</b>

<b>Aims &amp; Objectives</b>	The course aims to create an understanding of the concept, process and importance of business communication and develop knowledge of soft skills.
<b>Course Outcomes</b>	<p>At the end of this course the learner will be able to:</p> <p><b>CO1:</b> Understand the significance of communication in business and overcome barriers in communication</p> <p><b>CO2:</b> Speak confidently in personal and professional contexts and develop effective listening.</p> <p><b>CO3:</b> Learn and practice professional writing for various purposes</p> <p><b>CO4:</b> Improve inter-personal and presentation skills</p> <p><b>CO5:</b> Incorporate business communication skills in day to day lives for personal and professional growth</p>
<b>Course Outline</b>	<p><b>UNIT I: Introduction to Business Communication</b>  Meaning and Definition – Types-Levels- Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers.</p> <p><b>UNIT-II Developing Effective Listening</b>  Listening as an Active Skill, Listening and Responding, Listening to Audio Clips &amp; Summarizing, Listening and Paraphrasing in a Discussion, Listening to Interview Questions; Improving Listening Score (IELTS);</p> <p><b>UNIT III: Professional Writing</b>  Email Etiquettes, Professional Email exchange, Business Letters, Need and functions of business letters - Planning &amp; layout of business letter, Internship application, Job Application, Introduction to Research Paper writing.</p> <p><b>UNIT IV: Speaking Skills and Job Interview</b>  Significance of Body Language, Dos and Don'ts; Group Discussion; Public Speaking Stage Fright, Importance of Public Speaking; Interview Readiness: How to Crack the Interview, Dos and Don'ts; Introducing yourself: The Art of Introductions, Written and In-person introduction; Presentation Skills: Need and relevance, Effective presentation strategies, Dos and Don'ts.</p> <p><b>UNIT V: Workplace Skills</b>  Introduction to Soft Skills, Emotional Intelligence, Management skills, Team work and leadership Skills, Topics Prescribed for workshop/lab; Group Discussion i) Mock Interview ii) Interview iii) Public Speech iv) Conflict Situation v) Decision-making in a group vi) Written Communication</p>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>● Internal Assessment: 40 Marks</li> <li>● End Semester Assessment: 60 Marks</li> </ul>
<b>References</b>	<p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>1. Communication Skills by Sanjay Kumar &amp; Puspa Lata, 2018, Second Edition, OUP, New Delhi</li> <li>2. K. K. Sinha, Business Communication, Galgotia Publishing Company, New Delhi.</li> </ol>

	<ol style="list-style-type: none"> <li>3. C. S. Rayudu, Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.</li> <li>4. Rajendra Pal and J. S. Korlhalli, Essentials of Business Communication Sultan Chand &amp; Sons, New Delhi.</li> <li>5. Nirmal Singh, Business Communication (Principles, Methods and Techniques, Deep &amp; Deep Publications Pvt. Ltd., New Delhi.</li> <li>6. Dr. S.V. Kadvekar, Business Communication, Diamond Publications, Pune.</li> </ol>
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<b>Course Name</b>	<b>Personality Development &amp; Corporate Readiness</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>I</b>
<b>Aims &amp; Objectives</b>	The course intends to instill certain skills and language abilities in the undergraduate students to shape their personality to be a good management graduate needed for corporate set-up.
<b>Course Outcomes</b>	<p>At the end of this course the learner will be able to;</p> <p><b>CO1.</b> Conduct personal SWOT analysis and groom themselves to build acquaintance with the business world</p> <p><b>CO2.</b> Understand about attitude &amp; motivation needed for development their personality</p> <p><b>CO3.</b> Develop their skills for logical thinking, communication &amp; interview through group discussion and personal interview.</p>
<b>Course Outline</b>	<p><b>UNIT-I</b>  Introducing Self: HOWs, Problem phrases, Things to include in formal and informal introduction. Introducing others: Formal and Informal: HOWs and WHAT Understanding Self: Self Evaluation-Identifying one's own strengths and weaknesses, Self- awareness for thoughtful and sensible response to manage day- to day responsibility. Small talks: HOWs of initiating, WHATs of Continuing, HOWs of ending. Situational Conversations (Role plays) to practice nuances of a complete conversation.</p> <p><b>UNIT-II</b>  Attitude: To understand and realise attitude is altitude from various videos, stories and cases. Factors influencing Attitude, Challenges and lessons from</p>



	<p>Attitude Motivation: Factors of motivation. Self-talk. Extrinsic &amp; Intrinsic motivation. Role of motivation. Group Presentations (Groups to show a short video emphasizing on MOTIVATION and its role in somebody achieving the target) Goal setting &amp; Decision Making: Goal setting-To make students understand the importance of time, How to prepare the time line and allocate time to complete different tasks, How to prioritize the tasks and successfully follow the prepared timeschedule</p> <p><b>UNIT-III</b></p> <p>Group Discussion &amp; Personal Interview Part A: Effective Group Discussion Group Discussion covering topics of business and current affairs, Communication skills, Active Listening during GD, Leadership &amp; Ability to Influence, Flexibility, Lateral thinking in GD, Responsibility of the First Speaker, Techniques of Summing Up</p> <p>Part B: Effective Communication in Interview, General preparedness for an Interview, Essential Interview skills, Types of Interview questions, FAQs, Behavioural questions, Case-based Interview [Mock Interview practice sessions with individual students]</p>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>● <b>Internal Assessment: 40 Marks</b></li> <li>● <b>End Semester Assessment: 60 Marks</b></li> </ul>
<b>References</b>	<p>Suggested Readings:</p> <ul style="list-style-type: none"> <li>• Gopalswamy Ramesh and Mahadevan Ramesh- The Ace of Soft Skills, Tenth Edition, Pearson (India), 2017</li> <li>• S P Dhanavel- English and Soft Skills, Orient Black Swan, 2017</li> <li>• Peggy Klaus, The Hard Truth about Soft Skills.</li> <li>• The Time Trap: the Classic book on Time Management by R. Alec Mackenzie</li> </ul>

<b>Course Name</b>	<b>Environmental Science</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>2</b>
<b>Semester</b>	<b>I</b>
<b>Aims &amp; Objectives</b>	
<b>Course Outcomes</b>	University Level
<b>Course Outline</b>	

<b>Evaluation</b>	
<b>References</b>	

<b>Course Name</b>	<b>Health &amp; Wellness</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>1 (10 L – 10 P)</b>
<b>Semester</b>	<b>I</b>
<b>Aims &amp; Objectives</b>	<p>The objectives of the course are to:</p> <ul style="list-style-type: none"> <li>● explain the importance of regular exercise and how it may even help clear away plaques that contribute to Alzheimer’s disease</li> <li>● reveal the importance of sleep — and the sleep stage that’s most important for memory</li> <li>● help a student manage stress and explains why comfort foods are “comforting”</li> <li>● show the importance of staying socially active — it may help delay dementia</li> <li>● assist in creating a safe, well-rounded exercise plan — one that fits your life and that you will be likely to stick with</li> <li>● help discover the right blend of exercises which incorporates aerobic workouts, as well as stretching and strength-building exercise routines</li> </ul>
<b>Course Outcomes</b>	<p>Upon successful completion of the course, the students will be able to:</p> <p><b>CO1:</b> Learn the aerobic workouts for better cardiovascular health</p> <p><b>CO2:</b> Apply techniques for maximizing the exercise’s benefits and Meditation</p> <p><b>CO3:</b> Make exercising a part of healthy lifestyle</p> <p><b>CO4:</b> Apply right posture from ancient Yoga and planning for diet</p>
<b>Course Outline</b>	<p><b>Unit I</b></p> <p><b>Introduction</b></p> <p>Course overview, Exercise: What and how much? Creating your workout plan, A word about posture, Key terms you’ll want to know, Safety first!</p> <p><b>Unit II</b></p> <p><b>Basic Exercising</b></p> <p>Getting Started with Cardio Exercise, workout with arm sweeps, workout with resistance bands, Chest punch, Sword pull, Two-handed pull down, Triceps pull, Biceps curl</p> <p><b>Unit III</b></p>

	<b>Benefits of Exercise</b> Benefits of Exercise, exercise prevents cardiovascular disease, Exercise helps fight diabetes, What happens when you exercise? Basic Yoga from Home
<b>Evaluation</b>	<b>Continuous Internal Evaluation (CIE): 40 marks</b> <b>End Semester Evaluation (ESE): 60 marks</b>
<b>References</b>	<b>Text Book</b> H. Benson and E. Stuart (2021). The Wellness Book: The Comprehensive Guide to Maintaining Health and Treating Stress-Related Illness, Amazon <b>Other Readings</b> B.L. Seaward (2022). Health and Wellness Journal Workbook, Amazon

## SEMESTER II

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-II		Cost & Management Accounting	Disciplinary Major	100	4
		<u><b>Marketing &amp; Mgt</b></u> Business Statistics <b>OR</b> <u><b>Statistics &amp; Analytics</b></u> Business Statistics	Interdisciplinary Minor	100	4
		<b>Cyber Law &amp; Security</b>	MDC	100	3
		Language- 2	AEC	100	3
		Quantitative & Logical Thinking	SEC	100	3
		Indian Knowledge System	VAC	100	3
	<b>TOTAL</b>			<b>600</b>	<b>20</b>
		Additional 4 credit SIP/VOC (Tally and New Venture Planning & Development)			<b>4</b>
	<b>TOTAL FOR EXIT OPTION AFTER YEAR-1</b>				<b>44</b>



<b>Course Name</b>	<b>Cost &amp; Management Accounting</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>II</b>
<b>Aims &amp; Objectives</b>	The course aims to acquaint the students with basic concepts and methods, used in cost and management accounting, cost management and business decision making.
<b>Course Outcomes</b>	At the end of this course the learner will be able to: CO1: Prepare and interpret cost sheet and cost statement. CO2: Prepare budget and compute the variances in performance.
<b>Course Outline</b>	<p><b>UNIT I: Introduction</b> Cost Accounting: Managing objectives and advantages; Difference between financial and cost Accounting; Elements of cost; Preparation of Cost Sheet, Cost Statement, Overhead Cost, Labour Turnover, Stock Level, F.O.Q; Weighted Average Cost, Labour Turnover, Wage and Incentive</p> <p><b>UNIT II: Elements of Cost: Material &amp; Labour</b> Material: Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption, Capacity Levels and Costs.</p> <p><b>UNIT III: Elements of Cost: Overheads</b> Overheads: Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption, Capacity Levels and Costs.</p> <p><b>UNIT IV: Methods of Costing and CVP analysis</b> Job Costing, Process Costing, Marginal Costing, Break-Even Analysis - BEP</p> <p><b>UNIT V: Standard Costing and Budgetary Control</b> Standard Costing: Concepts, types &amp; problems, Process Costing, Marginal Costing, Break-Even Analysis - BEP Budgetary Control: Need and Preparation of Budget, Standard Costing, Standard Variance; Budgetary Control.</p>
<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	<ul style="list-style-type: none"> <li>● Tulsian, PC &amp; Tulsian Bharat(2023). <i>Cost &amp; Management Accounting</i>, S Chand Publications</li> <li>● Chhawchharia, Ravi &amp; Doctor, Yash(2022). <i>Cost &amp; Management Accounting</i>, Taxmann Publications</li> <li>● Kishore, Ravi. M,(2021), <i>Cost &amp; Management Accounting</i>, Taxmann Publications</li> <li>● Arora, M.N(2021), <i>Textbook of Cost &amp; Management Accounting</i>, S Chand And Company Ltd</li> <li>● Davis, Charles E. &amp; Davis, Elizabeth. (2013). <i>Managerial Accounting</i>. John Wiley and Sons.</li> <li>● Hilton, Ronald W. (2011). <i>Managerial Accounting</i>. McGraw Hill Education.</li> </ul>

<b>Course Name</b>	<b>Business Statistics</b>
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<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>II</b>
<b>Aims &amp; Objectives</b>	To equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.
<b>Course Outcomes</b>	<p>At the end of this course the learner will be able to:</p> <p><b>CO1:</b> Describe data with tabular, and quantitative summaries.</p> <p><b>CO2:</b> Use probability models for business applications and analyze environments with uncertainty.</p> <p><b>CO3:</b> Use of statistical techniques in accordance with the data type</p> <p><b>CO4:</b> Application of the Index Numbers in Real-life scenarios</p> <p><b>CO5:</b> Think critically about quantitative information.</p>
<b>Course Outline</b>	<p><b>Unit 1:</b> Probability: Theory and Approaches of probability. Probability Theorems: Addition and Multiplication. Bayes' Theorem, Business Applications.</p> <p><b>Unit 2:</b> Statistical Data and Descriptive Statistics: Nature and classification of data, Statistical Analysis, Descriptive Statistics.</p> <p><b>Unit 3:</b> Probability distributions. Parametric Statistic Test (Univariate &amp; Bivariate)</p> <p><b>Unit 4:</b> Non-Parametric Statistic Test (Univariate &amp; Bivariate)</p> <p><b>Unit-5:</b> Index numbers Construction of Index numbers, Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>• Black, K., Applied Business Statistics, Latest Edition. Wiley</li> <li>• Anderson, D. R., Statistics for learners of Economics and Business. Boston: Cengage Learning.</li> <li>• Gupta, S. P., &amp; Gupta, A., Business Statistics: Statistical Methods.</li> </ul>

	<p>New Delhi: S. Chand Publishing.</p> <ul style="list-style-type: none"> <li>● Hazarika, P., A Textbook of Business Statistics. New Delhi: S. Chand Publishing.</li> <li>● Levin, R., Rubin, D. S., Rastogi, S., &amp; Siddqui, M. H., Statistics for Management. London: Pearson Education.</li> </ul>
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<b>Course Name</b>	<b>Cyber Law &amp; Security</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>II</b>
<b>Aims &amp; Objectives</b>	Birla School of Law
<b>Course Outcomes</b>	
<b>Course Outline</b>	
<b>Evaluation</b>	
<b>References</b>	

<b>Course Name</b>	<b>Language- 2</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>II</b>
<b>Aims &amp; Objectives</b>	
<b>Course Outcomes</b>	University Level
<b>Course Outline</b>	



<b>Evaluation</b>	
<b>References</b>	

<b>Course Name</b>	<b>Quantitative &amp; Logical Thinking</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>II</b>
<b>Aims &amp; Objectives</b>	To make sound arguments based on mathematical reasoning and/or careful analysis of data and to exhibit critical thinking by developing a sound sense of inquiry.
<b>Course Outcomes</b>	<p>At the end of the course students are able to:</p> <p><b>CO 1:</b> Create, solve and interpret basic mathematical models.</p> <p><b>CO 2:</b> Make sound arguments based on mathematical reasoning and/or careful analysis of data.</p> <p><b>CO 3:</b> Effectively communicate the substance and meaning of mathematical problems and solutions.</p>
<b>Course Outline</b>	<p><b>Unit – 1:</b> Whole numbers, Integers, Rational and irrational numbers, Fractions, Square roots and Cube roots, Surds and Indices, Problems on Numbers, Divisibility Steps of Long Division Method for Finding Square Roots, Different formulae of Percentage, Profit and Loss, Discount, Simple interest, Ratio and Proportion, Mixture</p> <p><b>Unit- 2:</b> Time and Work, Pipes and Cisterns, Basic concepts of Time, Distance and Speed ; relationship among them ,Concept of Angles, Different Polygons like triangles, rectangle, square, right angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles, Raw and Grouped Data, Bar Graphs, Pie charts, Mean, Median and Mode, Events and Sample Space, Probability</p> <p><b>Unit-3:</b> Analogy based on kinds of relationships, Simple Analogy; Pattern and Series of Numbers, Letters, Figures. Coding-Decoding of Numbers, Letters, Symbols (Figures), Blood relations, Logical Statements – Two premise argument, More than two premise argument using connectives, Venn Diagrams, Mirror Images, Problems on Cubes &amp; Dices</p>

<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	<ul style="list-style-type: none"> <li>● Agarwal, R S(2022) <i>A Modern Approach To Verbal &amp; Non Verbal Reasoning</i></li> <li>● Sijwali, B S,(2021)<i>Analytical and Logical reasoning</i></li> <li>● Agarwal, R S.(2017) <i>Quantitative aptitude for Competitive examination, S.Chand Publications</i></li> <li>● Practice sets of past year competitive exam questions</li> <li>● Competitive exam scanners</li> </ul>

<b>Course Name</b>	<b>Indian Knowledge System</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>II</b>
<b>Aims &amp; Objectives</b>	
<b>Course Outcomes</b>	University Level
<b>Course Outline</b>	
<b>Evaluation</b>	
<b>References</b>	

### SEMESTER III

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-III		Financial Management	Disciplinary Major	100	4
		Financial Markets & Institutions	Disciplinary Major	100	4
		<u><b>Marketing &amp; Mgt</b></u> Business Economics <b>OR</b> <u><b>Statistics &amp; Analytics</b></u> Business Economics	Interdisciplinary Minor	100	4
		<b>Introduction to Artificial Intelligence</b>	MDC	100	3
		Buss comm & Soft Skill	AEC	50	2
		Spreadsheet for Business	SEC	100	3
	<b>TOTAL</b>			<b>550</b>	<b>20</b>

<b>Course Name</b>	<b>Financial Management</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>III</b>
<b>Aims &amp; Objectives</b>	The course aims to familiarize the learners with the principles and practices of financial management.
<b>Course Outcomes</b>	<p>At the end of the course, the learner will be able to;</p> <p>CO1. Explain the nature and scope of financial management and assess the impact of time value of money in different business decisions;</p> <p>CO2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions;</p> <p>CO3. Discuss the various sources of finance in today's competitive industry and explain various theories and factors affecting capital structure decisions;</p> <p>CO4. Critically examine various theories of dividend, identify and analyze factors affecting dividend policy;</p> <p>CO5. Design working capital policy based on the assessment of financial requirements.</p>
<b>Course Outline</b>	<p><b>Unit 1: Introduction</b></p> <p>Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of a Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept-People, Planet and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain.</p> <p><b>Unit 2: Capital Budgeting</b></p> <p>Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk &amp; Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance (ESG) factors into investment</p>

	<p>decisions, to better manage risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.</p> <p><b>Unit 3: Cost of Capital and Financing Decision</b></p> <p>Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of an expert system in financing decisions.</p> <p><b>Unit 4: Managing Profit</b></p> <p>Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications and Governance.</p> <p><b>Unit 5: Working Capital Decisions</b></p> <p>Concept of Working Capital, Operating &amp; Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of an expert system in working capital decisions.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Khan, M. Y., &amp; Jain, P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.</li> <li>• Kothari, R. Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd.</li> <li>• Pandey, I. M. Financial Management. New Delhi: Vikas Publications.</li> <li>• Rustagi, R. P. Fundamentals of Financial Management. New Delhi: Taxmann Publication.</li> <li>• Ross, S. A., Westerfield, R. W., Jaffe, J., &amp; Kakani, R. K. Corporate Finance. New York: McGraw Hill Education.</li> </ul>

<b>Course Name</b>	<b>Financial Markets &amp; Institutions</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>III</b>
<b>Aims &amp; Objectives</b>	To provide the student a basic knowledge of financial markets and institutions and to familiarize them with Major financial services in India.
<b>Course Outcomes</b>	<p>At the end of the course;</p> <p>CO1. Students are able to know the features of different financial markets and their role in economic development.</p> <p>CO2. Students are able to know the functions of financial markets and capital markets.</p> <p>CO3. Students are able to know about the commercial Banks and their role in project financing and working capital finance and also about the massive growth of NPAs.</p> <p>CO4. Students are able to know about the role of insurance companies, NBFCs and Mutual Funds.</p> <p>CO5. Understand the basics of financial services and its various dimensions.</p>
<b>Course Outline</b>	<p>UNIT-I: An Introduction to Financial System and its Components</p> <p>Financial markets and institutions. Financial intermediation, Functions and components of Financial System Financial system and economic development. An overview of the Indian financial system.</p> <p>UNIT-II: Financial Markets &amp; Capital Markets:</p> <p>Money market-functions, organization and instruments. Role of Central Bank in money market; Indian money market-An overview. Capital Markets-functions, organization and instruments. Indian debt market; Indian equity</p>

	<p>market-primary and secondary markets; Role of stock exchanges in India.</p> <p>UNIT-III: Financial Institutions-I</p> <p>Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs).problems of NPA, Financial Inclusion.</p> <p>UNIT-IV: Financial Institutions-II</p> <p>Life and non-life insurance companies in India; Non-banking financial companies (NBFCs); Mutual Funds; Types and role in Capital Market, Regulation of Mutual Funds.</p> <p>UNIT-V: Financial Services:</p> <p>Leasing and hire-purchase, Consumer and housing finance; Venture capital finance; Factoring services, Bank Guarantees and Bank Undertakings, Letter of Credit; Credit Rating Agencies.</p>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>● <b>Internal Assessment : 40 Marks</b></li> <li>● <b>End Semester Assessment : 60 Marks</b></li> </ul>
<b>References</b>	<ul style="list-style-type: none"> <li>● Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company</li> <li>● Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House</li> <li>● Sharma, G.L., and Y.P. Singh. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi</li> <li>● Khan and Jain, Financial Services, Tata McGraw Hill</li> <li>● Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.</li> <li>● Annual Reports of Major Financial Institutions in India.</li> </ul>

<b>Course Name</b>	<b>Business Economics</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>

<b>Semester</b>	<b>III</b>
<b>Aims &amp; Objectives</b>	The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.
<b>Course Outcomes</b>	<p>At the end of this course the learner is expected:</p> <p><b>CO1:</b> Examine how different economic systems function and evaluate implications of various economic decisions;</p> <p><b>CO2:</b> Examine how consumers try to maximize their satisfaction by spending on different goods;</p> <p><b>CO3:</b> Analyze the relationship between inputs used in production and the resulting outputs and costs;</p> <p><b>CO4:</b> Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;</p> <p><b>CO5:</b> Examine various facets of pricing under different market situations.</p>
<b>Course Outline</b>	<p><b>Unit 1: Basic Concepts</b></p> <p>Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making</p> <p><b>Unit 2: Consumer Behaviour and Elasticity of Demand</b></p> <p>Theory of Demand and supply The elasticity of demand – Concept, kinds-price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.</p> <p>Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting</p> <p>Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus;</p>



	<p>Revealed Preference theory.</p> <p><b>Unit 3: Production and cost</b></p> <p>Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale.</p> <p>Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.</p> <p><b>Unit 4: Pricing &amp; Market</b></p> <p>Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.</p> <p><b>Unit 5: Macro Aspect of Business Economics</b></p> <p>National Income and it's measurement, Gross National Product, Net National Product, Net National Income.</p> <p>Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.</p>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>● <b>Internal Assessment : 40 Marks</b></li> <li>● <b>End Semester Assessment : 60 Marks</b></li> </ul>
<b>References</b>	<p><b>Suggested Readings</b></p> <ul style="list-style-type: none"> <li>● Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.</li> <li>● Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan.</li> </ul>

	<ul style="list-style-type: none"> <li>● Chaturvedi, D. D., &amp; Gupta, S. L. (2010). Business Economics Theory &amp; Applications. New Delhi: International Book House Pvt. Ltd.</li> <li>● Adhikari, M. (2000). Business Economics. New Delhi: Excel Books.</li> <li>● Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.</li> <li>● Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers.</li> <li>● Relevant study material of ICAI: <a href="http://www.icaai.org">www.icaai.org</a>.</li> </ul>
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<b>Course Name</b>	<b>Introduction to Artificial Intelligence</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>III</b>
<b>Aims &amp; Objectives</b>	Birla School of Applied Science
<b>Course Outcomes</b>	
<b>Course Outline</b>	
<b>Evaluation</b>	
<b>References</b>	

<b>Course Name</b>	<b>Business Communication &amp; Soft Skill</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>2</b>
<b>Semester</b>	<b>III</b>

<b>Aims &amp; Objectives</b>	University level
<b>Course Outcomes</b>	
<b>Course Outline</b>	
<b>Evaluation</b>	
<b>References</b>	

<b>Course Name</b>	<b>Spreadsheet for Business</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>3</b>
<b>Semester</b>	<b>III</b>
<b>Aims &amp; Objectives</b>	This course is designed to enable students to develop IT skills that are a prerequisite in today's work environment. With greater human-computer interaction in each sphere of work, this course will equip them with basic computing skills that will enhance their employability in general
<b>Course Outcomes</b>	<p>At the end of this course the learner will be able to:</p> <p><b>CO1:</b> Make meaningful representations of data in the form of charts and pivot tables.</p> <p><b>CO2:</b> Draw analysis on data using spreadsheets and use interpretation to make decisions.</p> <p><b>CO3:</b> Generate data visualization reports for effective decision making</p> <p><b>CO4:</b> Prepare a business presentation and perform various mathematical, logical, and other functions on a large set of data using spreadsheets.</p> <p><b>CO5:</b> Making different business decisions using various types of databases.</p>
<b>Course</b>	<b>Unit I: Spreadsheets</b>

<b>Outline</b>	<p>Concept of worksheets and workbooks, Editing, working with multiple worksheets and multiple workbooks; Printing and Protecting worksheets; Implementing file level security and protecting data within the worksheet; Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks</p> <p><b>Unit II: Data Analysis in Spreadsheets:</b> Working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical database, data and time and basic financial functions. Conditional formatting, recording and execution of macros. Consolidating worksheets and workbooks using formulae and data consolidate command; Performing what-if analysis: Types of what-if analysis.</p> <p><b>Unit III: Data Visualisation using Spreadsheets</b> Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics, Analysing data using pivot tables: Creating, formatting and modifying a Pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Use of solver to solve different business problems.</p> <p><b>Unit IV: Financial analysis using spreadsheets</b> Extracting Accounting information from various sources, financial statement analysis using spreadsheets, Time value of money calculation and Capital Budgeting. Case studies in TVM and Capital budgeting. Preparation of financial analysis report using spreadsheets.</p> <p><b>Unit V: Databases:</b> Introduction to Database Development: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships &amp; Integrity Rules, Join Properties, Record manipulation, Sorting &amp; Filtering; Select data with queries: Creating Query by design &amp; by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating &amp; working with table joins. Using operators &amp; expressions: Creating simple &amp; advance criteria; Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups; Working with Reports: Creating Basic Reports,</p>
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	Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.
<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	<b>Suggested Readings:</b> <ul style="list-style-type: none"> <li>● Learn Microsoft Office (2019), Linda-Foulkes, Packt Publishing</li> <li>● Microsoft Excel (2016) Data Analysis and Business Modeling, Wayne L. Winston, PHI</li> <li>● Microsoft Excel (2016) Bible, John Walkenbach, Wiley</li> <li>● Microsoft Office (2013) Digital Classroom by Walter Holland and the AGI Creative Team, Wiley</li> <li>● Excel (2013) Charts and Graphs, Jelen, Pearson</li> <li>● Excel (2013) Pivot Table Data Crunching, Jelen, Pearson</li> <li>● Microsoft Office (2016) Step by Step, by Joan Lambert, Curtis Frye</li> </ul>

### SEMESTER IV

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-IV		Corporate Accounting	Disciplinary Major	100	4
		Securities Market Operations	Disciplinary Major	100	4
		Auditing & Corporate Governance	Disciplinary Major	100	4
		Corporate Law	Disciplinary Major	100	4
		<u>Marketing &amp; Mgt</u> Marketing Management <b>OR</b> <u>Statistics &amp; Analytics</u> Business Mathematics	Interdisciplinary Minor	100	4
	<b>TOTAL</b>			<b>500</b>	<b>20</b>
		Additional 4 credit VOC (Tally and New Venture Planning & Development)	VOC		<b>4</b>
	<b>TOTAL FOR EXIT OPTION AFTER YEAR-2</b>				<b>84</b>

<b>Course Name</b>	<b>Corporate Accounting</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>IV</b>
<b>Aims &amp; Objectives</b>	The course aims to help learners to acquire conceptual knowledge of the corporate accounting system and to learn the techniques of preparing the financial statements of companies.
<b>Course Outcomes</b>	At the end of the course students shall be able to: CO1. Demonstrate the accounting for share capital; CO2. Prepare financial statements of companies; CO3. Elaborate the process of Internal Reconstruction of a company and treatment of profit prior to incorporation; CO4. Analyse the process of amalgamations of companies in India through relevant cases; CO5. Create the annual reports of the companies and illustrate the e-filing process.
<b>Course Outline</b>	<p><b>Unit 1: Accounting for Share Capital</b></p> <p>Types of shares; Issue and Pro-rata allotment of shares; concept &amp; process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares. Issue and redemption of preference shares.</p> <p><i>(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)</i></p> <p><b>Unit 2: Accounting for Debentures and Preparation of Financial Statements of Companies including one Person Company</b></p> <p>Issue and redemption of debentures;</p> <p>Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Financial Statements.</p> <p><i>(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)</i></p>

	<p><b>Unit 3: Internal Reconstruction and Profit or Loss Prior to Incorporation</b></p> <p>(a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.</p> <p>(b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation.</p> <p><b>Unit 4: Amalgamation of Companies</b></p> <p>Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.</p> <p><b>Unit 5: Corporate Financial Reporting</b></p> <p>Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Suggested Reading:</b></p> <ul style="list-style-type: none"> <li>• Dam, B. B. &amp; Gautam, H. C. <i>Corporate Accounting</i>. Guwahati: Gayatri Publications.</li> <li>• Goyal, B. K., <i>Corporate Accounting</i>. New Delhi: Taxmann Publication.</li> <li>• Goyal, V. K., &amp; Goyal, R. <i>Corporate Accounting</i>. New Delhi: PHI Learning.</li> <li>• Jain, S. P., &amp; Narang, K. L. <i>Corporate Accounting</i>. New Delhi: Kalyani Publishers.</li> <li>• Monga, J. R. <i>Fundamentals of Corporate Accounting</i>. New Delhi: Mayur Paperbacks.</li> <li>• Maheshwari, S. N., Maheshwari, S. K., &amp; Maheshwari, S. K. <i>Corporate Accounting</i>. New Delhi: Vikas Publishing House.</li> <li>• Mukherjee, A., &amp; Hanif, M. <i>Corporate Accounting</i>. New Delhi: Tata</li> </ul>



	<p>McGraw Hill Education.</p> <ul style="list-style-type: none"> <li>Shukla, M. C., Grewal, T. S., &amp; Gupta, S. C. <i>Advanced Accounts. Vol.-II</i>. New Delhi: S. Chand Publishing.</li> <li>Sehgal, A. <i>Fundamentals of Corporate Accounting</i>. New Delhi: Taxmann Publication.</li> </ul>
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<b>Course Name</b>	<b>Securities Market Operations</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>IV</b>
<b>Aims &amp; Objectives</b>	The course aims to equip learners with the basic skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.
<b>Course Outcomes</b>	<p>At the end of the course students shall be able to:</p> <p>CO1. Explain the basics of investing in the stock market, the investment environment as well as risk &amp; return</p> <p>CO2. Analyze Indian securities market including the derivatives market;</p> <p>CO3. Examine EIC framework and conduct fundamental analysis;</p> <p>CO4. Perform technical analysis;</p> <p>CO5. Invest in the mutual funds market.</p>
<b>Course Outline</b>	<p><b>Unit 1: Basics of Investing</b></p> <p>Basics of Investment &amp; Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds &amp; Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.</p> <p><b>Unit 2: Fundamental Analysis</b></p> <p>Top down and bottom up approaches, Analysis of international &amp; 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</p>

	<p>the company.</p> <p><b>Unit 3: Technical Analysis</b></p> <p>Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's &amp; Don'ts of investing in markets.</p> <p><b>Unit 4: Indian Stock Market</b></p> <p>Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.</p> <p><b>Unit 5: Mutual Funds</b></p> <p>Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Suggested Reading:</b></p> <ul style="list-style-type: none"> <li>● Chandra, P. Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.</li> <li>● Kevin, S. Security Analysis and Portfolio Management. Delhi: PHI Learning.</li> <li>● Ranganatham, M., &amp; Madhumathi, R. Security Analysis and Portfolio Management. Pearson (India) Education.</li> <li>● Pandian, P. Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.</li> </ul>

<b>Course Name</b>	<b>Auditing &amp; Corporate Governance</b>
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<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>II</b>
<b>Aims &amp; Objectives</b>	The course aims to provide knowledge of auditing principles and techniques and to familiarize the Students with the understanding of issues and practices of corporate governance in the global and Indian context.
<b>Course Outcomes</b>	At the end of this course the learners will be able to: 1. Identify potential risks, errors, misstatements and frauds and verify them in real life. 2. Analyze the reasons for corporate governance failures and how to avoid them.
<b>Course Outline</b>	<p><b>UNIT I: Introduction</b> Objects - Basic Principles and Techniques - Auditing auditor - Advantages and Limitations of audit - Plan - Planning - Qualities of an auditor</p> <p><b>UNIT II: Audit procedures</b>          Audit Procedures: Vouching - Definition - Features - Examining vouchers - Vouching of cash Book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of Different assets and liabilities</p> <p><b>UNIT III: Internal Control &amp; special areas of audit</b>          Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between Internal check and internal control - Fundamental Principles of internal check - Difference between Internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and Liabilities of auditor - Audit committee - Auditor's Report - Contents and types - Auditors Certificate</p> <p><b>UNIT IV: Corporate Governance</b>          Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism.          Discussion on real life cases.</p> <p><b>UNIT V: Corporate governance failures</b>          Reasons for Corporate Governance failures - Global Standards of Corporate Governance - Indian Corporate Governance - Codes and Standards of Corporate Governance</p>
<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	<b>Suggested Readings:</b>

	<ul style="list-style-type: none"> <li>● Kumar Anil &amp; Gupta Lovleen (2022), <i>Auditing &amp; Corporate Governance</i>, Taxmann Publications</li> <li>● Jha, Aruna (2021), <i>Auditing &amp; Corporate Governance</i>, Taxmann Publications</li> <li>● Gupta C.B &amp; Singhal Neha, (2020), <i>Auditing &amp; Corporate Governance</i>, Scholar Tech Press</li> <li>● Basu. S. K., <i>Audit and Assurance</i>: Pearson Education</li> <li>● Corporate audit, governance and failure case studies</li> </ul>
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<b>Course Name</b>	<b>Corporate Law</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>IV</b>
<b>Aims &amp; Objectives</b>	The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.
<b>Course Outcomes</b>	<p>On completion of this course, students will be able to:</p> <p>CO1: Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;</p> <p>CO2: Synthesize company processes, meetings, and decisions;</p> <p>CO3: Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;</p> <p>CO4: Determine the role of Board of directors and their legal position;</p> <p>CO5: State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers.</p>
<b>Course Outline</b>	<p><b>Unit 1: Preliminary to Companies Act, 2013</b>  Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.</p> <p><b>Unit 2: Management and Administration</b></p>

	<p>Board Meetings, Annual General Meeting, Extraordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.</p> <p><b>Unit 3: Dividends, Accounts, and Audit</b> Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee. Classification of directors, women directors, independent director,</p> <p><b>Unit 4: Directors and their Powers</b> Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.</p> <p><b>Unit 5 (a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up</b> Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.</p> <p><b>(b): National Company Law Tribunal and Appellate Tribunal</b> Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>● Chadha R., &amp; Chadha, S. <i>Company Laws</i>. Delhi: Scholar Tech Press.</li> <li>● Hicks, A., &amp; Goo, S. H. <i>Cases and Material on Company Law</i>. Oxford: Oxford University Press. Kuchhal</li> <li>● M. C., &amp; Kuchhal, A. <i>Corporate Laws</i>. New Delhi: Shree Mahavir Book Depot.</li> </ul>

	<ul style="list-style-type: none"> <li>● Kumar, A. <i>Corporate Laws</i>. New Delhi: Taxmann Publication.</li> <li>● Sharma, J. P. <i>An Easy Approach to Corporate Laws</i>. New Delhi: Ane Books Pvt. Ltd.</li> </ul>
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<b>Course Name</b>	<b>Marketing Management</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>IV</b>
<b>Aims &amp; Objectives</b>	The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in marketing.
<b>Course Outcomes</b>	<p><b>At the end of this course the learner will be able to:</b></p> <p>CO1.Understand the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;</p> <p>CO2.Explain the dynamics of consumer behaviour and process of market selection through STP stages;</p> <p>CO3.Analyze the process of value creation through marketing decisions involving product development;</p> <p>CO4.Elaborate the process of marketing decision making involving product pricing and its distribution;</p> <p>CO5.Develop product promotion process in marketing decisions of a firm and understand latest developments in marketing.</p>
<b>Course Outline</b>	<p><b>Unit 1: Introduction</b></p> <p>Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Service marketing; Marketing Philosophies; Marketing Environment; Marketing Mix. Micro environmental and Macro environmental factors.</p> <p><b>Unit 2: Understanding Consumer Behaviour and Market Selection</b></p>

	<p>Consumer Behaviour: Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions; STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.</p> <p><b>Unit 3: Marketing Mix Decision -Product</b></p> <p>Product Decisions: Concept and classification; Levels of Product. Product-mix dimensions, strategies and types; Branding; Packaging and Labelling; New Product Development: Product life cycle – concept and marketing strategies.</p> <p><b>Unit 4: Marketing Mix Decisions -Pricing and Distribution</b></p> <p>Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution; Distribution strategies; Wholesaling and retailing; Emerging distribution trends.</p> <p><b>Unit 5: Promotion Decisions and Developments in Marketing</b></p> <p>Promotion Decisions: Communication process; Developments in Marketing: Relationship Marketing, Sustainable Marketing, Rural marketing, Social marketing, Digital marketing.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p>•<b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Armstrong, G., &amp; Kotler, P. (2021). Marketing: An Introduction. Pearson Education Limited.</li> <li>• Kotler, P., Kartajaya, H., &amp; Setiawan, I. (2021). Marketing 5.0: Technology for Humanity. John Wiley &amp; Sons.</li> <li>• Peter, J. P., &amp; Donnelly, J. H. Jr. (2021). Marketing Management: Knowledge and Skills. McGraw-Hill Education.</li> <li>• Schmitt, B. H. (2021). The Changing Face of Marketing: From Pandemic to Possibility. Routledge.</li> <li>• Vargo, S. L., &amp; Lusch, R. F. (2017). Service-Dominant Logic: Premises, Perspectives, Possibilities. Cambridge University Press.</li> </ul>

<b>Course Name</b>	<b>Business Mathematics</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>IV</b>
<b>Aims &amp; Objectives</b>	The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.
<b>Course Outcomes</b>	<p><b>At the end of this course the learner will be able to;</b></p> <p><b>CO1:</b> Explain how matrices are used as mathematical tools in representing a system of equations</p> <p><b>CO2:</b> Apply differential calculus to solve simple business problems</p> <p><b>CO3:</b> Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors;</p> <p><b>CO4:</b> Use mathematical formulation and solution of problems related to finance;</p> <p><b>CO5:</b> Make use of programming techniques for solving business problems involving constrained optimization.</p>
<b>Course Outline</b>	<p><b>Unit 1:</b> Matrices and Determinants Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method, Cramer's Rule, Gaussian Approach.</p> <p>Application of Matrix &amp; Determinants in Business Decision making.</p> <p><b>Unit 2:</b> Basic Calculus Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function related to business. Differentiation. Various Differentiation Rules. Maxima Minima, Application in Business.</p> <p><b>Unit 3: Advanced Calculus</b> Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Application of .Partial Differentiation</p>



	<p>Integration: Standard forms &amp; Methods of integration- by substitution, Application of Integration to marginal analysis</p> <p><b>Unit 4: Mathematics of Finance</b>  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, perpetual.  Applications of various concepts in Business decision making.</p> <p><b>Unit 5: Linear Programming</b>  Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b>  <b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>• Anthony, M., &amp; Biggs, N., Mathematics for Economics and Finance. Cambridge: Cambridge University Press.</li> <li>• Arora S.R., Gupta K., Business Mathematics, Taxman's</li> <li>• Budnick, P., Applied Mathematics for Business, Economics, &amp; Social Sciences. New York: McGraw Hill Publishing.</li> <li>• Dowling, E., Introduction to Mathematical Economics. New York: McGraw Hill Publishing</li> <li>• Kapoor, V. K., &amp; Sancheti, D. C., Business Mathematics, Theory &amp; Applications. Delhi: S. Chand Publishing.</li> <li>• Sharma, S. K., &amp; Kaur, G.,. Business Mathematics. Delhi: S. Chand Publishing.</li> <li>• Thukral, J. K., Business Mathematics. New Delhi: Maximax Publishing House</li> <li>• Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning</li> </ul>

### SEMESTER V

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-V		Income Tax Law & Practice	Disciplinary Major	100	4
		Corporate Reporting	Disciplinary Major	100	4
		Financial Statement Analytics	Disciplinary Major	100	4
		<u><b>Marketing &amp; Mgt</b></u> Human Resource Management <b>OR</b> <u><b>Statistics &amp; Analytics</b></u> Data Analytics in Business Decision	Interdisciplinary Minor	100	4
		Project		100	4
	<b>TOTAL</b>			<b>500</b>	<b>20</b>

<b>Course Name</b>	<b>Income Tax Law &amp; Practice</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>V</b>
<b>Aims &amp; Objectives</b>	The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals. It also aims to enable learners to understand the provisions relating to filing of return of income.
<b>Course Outcomes</b>	<p>At the end of this course;</p> <p>CO1: Comprehend the concepts of taxation, including assessment year, previous year, assessee, person, income, total income, agricultural income and determine the residential status of persons;</p> <p>CO2: Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;</p> <p>CO3: Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;</p> <p>CO4: Calculate the tax liability of an individual as well as deductions from gross total income and determine the total income of an individual.</p> <p>CO5: Comprehend the provisions relating to filing of return of income.</p>
<b>Course Outline</b>	<p><b>UNIT I: Introduction</b></p> <p>(a) <b>Basic concepts:</b> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)</p> <p>(b) <b>Residential status</b> – Meaning, Determination of Residential Status, Scope of total income on the basis of residential status, Exempted income.</p> <p><b>UNIT II: Computation of Income under different Heads-I</b></p> <p>(a) Income from Salaries</p>

	<p>(b) Income from house property</p> <p><b>UNIT III: Computation of Income under different Heads-II</b></p> <p>(a) Profits and gains of business or profession</p> <p>(b) Capital gains &amp; Income from other sources</p> <p><b>UNIT IV: Computation of Total Income and Tax Liability</b></p> <p>Aggregation of income and set-off and carry forward of losses, Deductions from Gross Total Income, Exemptions, Rebates and reliefs, Computation of total income of individuals; Tax liability of an individual.</p> <p><b>UNIT V: Preparation of Return of Income</b></p> <p>Filing of returns: Manually, Assessment Procedures, Filing of Returns, Return Forms, Provision &amp; Procedures of Compulsory On-Line filing of returns for specified assesses.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>● Ahuja, G., &amp; Gupta, R. <i>Simplified Approach to Income Tax</i>. New Delhi: Flair Publications Pvt. Ltd.</li> <li>● Singhania, V. K., &amp; Singhania, M. <i>Student's Guide to Income Tax including GST-Problems &amp; Solutions</i>. New Delhi: Taxmann Publications Pvt. Ltd.</li> <li>● Study material of ICAI Intermediate Paper 4A: Income-tax Law.</li> </ul> <p><b>Note: Learners are advised to use the latest edition of textbooks.</b></p>

<b>Course Name</b>	<b>Corporate Reporting</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>V</b>
<b>Aims &amp; Objectives</b>	The course aims to develop the understanding of the recent trends in reporting by the corporate, both financial and non-financial, the generally accepted accounting standards applicable in the preparation of financial statements and the emerging trends in corporate reporting.
<b>Course Outcomes</b>	<p><b>At the end of this course the learner will be able to;</b></p> <p><b>CO1:</b> Know the developments in accounting theory, financial reporting and disclosure practices at the national and international level.</p> <p><b>CO2:</b> Learn accounting standards and their construction, the state of the art developments in accounting standards worldwide and in India.</p> <p><b>CO3:</b> Analyze the valuation of assets and liabilities and depreciation accounting according to different methods.</p> <p><b>CO4:</b> Analyze the international and Indian standards of Non-financial reporting</p> <p><b>CO5:</b> Understand the emerging trends in corporate reporting</p>
<b>Course Outline</b>	<p><b>Unit I-Financial Reporting</b> – Objectives, users in financial reporting, qualitative characteristics of accounting information; Factors influencing financial reporting in India, Factors influencing accounting environment.</p> <p><b>Accounting Principles-</b> Generally Accepted Accounting Principles; Selection of accounting principle; AS-1 Disclosure of Accounting Policies; Indian Accounting Standards</p> <p><b>Unit II-Accounting Standard Setting:</b> Benefits, Standard setting body, Standard setting in India, USA, UK. IASB- Role, Achievements of IASB in standard setting; Global convergence of accounting standards; IFRSs, ASs vs. Ind. ASs</p> <p><b>Unit-III- Valuation of Assets-</b>Methods of Asset Valuation, Liabilities-Classification, Measurement, Depreciation Accounting and Policy</p> <p><b>Accounting and Reporting of Intangibles:</b> Fair value measurement - rationale, accounting standards on fair value measurement.</p> <p>Accounting for Changing Prices</p> <p><b>Unit IV- Non-Financial Reporting</b></p>

	Standards followed at International level, Task Force on Climate Disclosure, GRI, IFRS Sustainability Standard, SEBI mandated BRSR  <b>Unit V- Emerging Trends</b> in reporting-ESG Reporting, Integrated reporting; Corporate social responsibility reporting; Human resource reporting and Value-added statements, Green Accounting
<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	<ul style="list-style-type: none"> <li>● K. Bhattacharyya, Asish (2019) <i>Corporate Financial Reporting and Analysis</i>, PHI LEARNING PVT. LTD.</li> <li>● Rawat, D.S &amp; Patel, Pooja (2022), <i>Students' Guide to IndAS(IFRS Converged)</i>, Taxmann</li> <li>● Miriyala, R.K &amp; Miriyala S (2022), <i>Financial Reporting made easy</i>, Taxmann</li> <li>● GRI Standards for ESG reporting</li> <li>● IndAS &amp; IFRS</li> </ul>

<b>Course Name</b>	<b>Financial Statement Analytics</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>V</b>
<b>Aims &amp; Objectives</b>	The course provides a user perspective on the role of accounting and financial reporting in capturing and conveying economic information about an organization and aims at helping students acquire confidence in using the concepts and vocabulary of accounting to analyze and communicate about business performance and resource allocation.
<b>Course Outcomes</b>	At the end of the course students are able to CO1: Learn about the basics of analytics, the types and their application. CO2: Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models. CO3: Learn accounting ratios and forecasting through the SLR model. CO4: Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters.

	CO5: Learn the use of R-Programming for analyzing accounting data.
<b>Course Outline</b>	<p><b>UNIT-I: Introduction to Analytics</b></p> <p>Introduction to Analytics, Analysis &amp; Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive &amp; Prescriptive); Application of Analytics in Business Functions.</p> <p><b>UNIT-II: Financial Statements Analysis (Using Descriptive &amp; Predictive Models)</b></p> <p>Financial statement analysis- Techniques of financial statement analysis- Descriptive analysis of Comparative Statements, Common-size Statements, Trend percentages, Cash Flow Statement (Overview only). Future Cash/Cash Flow, Growth &amp; Income projection of a business from accounting data available from financial statements through time series model.</p> <p><b>UNIT-III: Accounting Ratios and Forecasting</b></p> <p>Classification of ratios – Ratio formation (Overview only) – Ratio interpretation (Practical Problem); Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.</p> <p>Projection of future ratios through Simple linear Regression model.</p> <p><b>UNIT-IV: Data Visualization and Decision making</b></p> <p>Histogram, Bar Chart, Pie Chart, Scatter Plot, Box Plot, Line Charts. Simple Regression Analysis (SLR) (Overview only): Introduction, SLR Model Building, Estimation of parameters using Ordinary Least Squares.</p> <p><b>UNIT-V: Accounting Data Analytics Tools</b></p> <p>Spreadsheets, Data Science Languages, Data Manipulation in Spreadsheet, Analysis Tools in Spreadsheet, Spreadsheet Functions-Advanced functions.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Alexander, M., Decker, J., &amp; Wehbe, B. (2014). Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley.</li> <li>• Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.</li> <li>• Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.</li> </ul>

	<ul style="list-style-type: none"> <li>• North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.</li> <li>• Paul, T. (2011). R Cook book. New York: O Reilly Media'</li> <li>• Provost, F., &amp; Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.</li> </ul>
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<b>Course Name</b>	<b>Human Resource Management</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>V</b>
<b>Aims &amp; Objectives</b>	To acquaint the learners with the techniques and principles to manage human resources of an organisation.
<b>Course Outcomes</b>	<p><b>On successful completion of this course, student should be able to:</b></p> <p>CO1: Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;</p> <p>CO2: Prepare a Human Resource Plan in an organisation, a report on job analysis; and Organize an induction programme in an organisation;</p> <p>CO3: Develop an understanding and use of different kinds of training and development strategies in real life scenarios; and Organize counselling sessions for employees in an organisation;</p> <p>CO4: Design incentive schemes for different job roles in an organisation;</p> <p>CO5: Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.</p>
<b>Course Outline</b>	<p><b>Unit 1: Introduction to Human Resource Management</b></p> <p>Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.</p> <p><b>Unit 2: Recruitment and Selection</b></p> <p>Human resource planning- Quantitative and qualitative dimensions; Job</p>



	<p>analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.</p> <p><b>Unit 3: HR Development- Training and Development</b></p> <p>Concept and importance; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.</p> <p><b>Unit 4: Performance Appraisal and Compensation Management</b></p> <p>Performance appraisal, Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions.</p> <p>Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Pay band compensation system; Job evaluation.</p> <p><b>Unit 5: Emerging Horizons of HRM</b></p> <p>Collective Bargaining - Workers Participation in Management, Employee welfare; Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS).</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>● Bratton, J., &amp; Gold, J. (2017). Human Resource Management: Theory and Practice. Palgrave Macmillan.</li> <li>● Budhwar, P. S., &amp; Debrah, Y. A. (Eds.). (2020). Human Resource Management in Developing Countries. Routledge.</li> <li>● Stone, D. L., &amp; Deadrick, D. L. (2021). The Cambridge Handbook of the Changing Nature of Work. Cambridge University Press.</li> <li>● Torrington, D., Hall, L., Taylor, S., &amp; Atkinson, C. (2017). Human Resource Management. Pearson Education Limited.</li> <li>● Wright, P. M., &amp; McMahan, G. C. (2021). Strategic Human Resource Management: A Research Overview. Routledge.</li> </ul>

<b>Course Name</b>	<b>Data Analytics in Business Decisions</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>V</b>
<b>Aims &amp; Objectives</b>	The course aims to introduce the learners with the business intelligence and analytics, which include the use of data, statistical and quantitative analysis, exploratory and predictive models.
<b>Course Outcomes</b>	At the end of the course students are able to CO1: Demonstrate skills for computation and aggregation of data using MS Excel; CO2: Present data with the help of charts pivot tables; CO3: Create Linear Regression Models using Excel and interpret the results; CO4: Analyze data using R Studio Package and interpret the results; CO5: Apply Textual data using Python and interpret the results.
<b>Course Outline</b>	<p><b>Unit 1: Introduction</b> Data &amp; Data Science; Data analytics and data Conclusion using MS-Excel, Classification of Analytics, Introduction of Big Data, 5V of Big data, Big data as Solution in current business, Traditional Business intelligence versus Big data technology, Challenges for big data analytics; Data driven decision making.</p> <p><b>Unit 2: Analytical Tools</b> Descriptive Statistics and Inferential Statistics; Advanced Analytical Techniques; Data Cleansing &amp; Preparation; Data Summarization and Visualization; Machine learning Algorithms. Describe data using charts and basic statistical measures. Correlation.</p> <p><b>Unit 3: Predictive Analytics</b> Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence &amp; Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multicollinearity.</p> <p><b>Unit 4: Getting started with R</b> Introduction to R and RStudio, Data analysis using R (Topics mentioned in Unit-2 and Unit 3)</p> <p><b>Unit 5: Textual Data Analysis</b> Basics of textual data analysis, significance, application, and challenges. Methods and Techniques of textual analysis: Text Mining, Categorization, Entity Extraction, Sentiment Analysis, Deep Linguistics. Introduction to Textual Analysis using Python.</p>

<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	<b>Suggested Readings:</b> <ul style="list-style-type: none"> <li>● Financial Statement Analysis and Reporting. Gupta, Mehra, Kalyani Publishers.</li> <li>● Narasimhan, M.S. : Financial Statement and Analysis, Cengage Learning</li> <li>● Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.</li> <li>● Sahaf M.A – Management Accounting – Principles &amp; Practice – Vikash Publication</li> <li>● Maheswari, S.N.: Management Accounting &amp; Financial Control, New Delhi, Sultan Chand.</li> <li>● Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.</li> <li>● Prasad, R. N., &amp; Acharya, S. (2011), Fundamentals Of Business Analytics, John Wiley &amp; Sons.</li> <li>● Mark J. Bennet, Dirk L. Hugen, Financial Analytics with R, Cambridge University Press, 2018</li> </ul>

### SEMESTER VI

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-VI		Investment Analysis & Portfolio Management	Disciplinary Major	100	4
		GST & Customs Duty	Disciplinary Major	100	4
		Personal Finance & Planning	Disciplinary Major	100	4
		Forensic Accounting & Audit	Disciplinary Major	100	4
		<u>Marketing &amp; Mgt</u> Organisation Behaviour <b>OR</b> <u>Statistics &amp; Analytics</u> Data Visualisation	Interdisciplinary Minor	100	4
	<b>TOTAL</b>			<b>500</b>	<b>20</b>
	<b>TOTAL FOR EXIT OPTION AFTER YEAR 3</b>				<b>120</b>



<b>Course Name</b>	<b>GST &amp; Customs Duty</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VI</b>
<b>Aims &amp; Objectives</b>	The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers, to be applied in real life business scenario.
<b>Course Outcomes</b>	At the end of this course the learner will be able to; CO1. Explain the concept, need, and utility of indirect taxes; CO2. Implement the provisions relating to supply under GST in real life scenario, CO3. Apply the provisions of levy of GST and identify exemptions; CO4. Discuss the significant provisions of the Customs law.
<b>Course Outline</b>	<p><b>Unit 1: Basic Concepts</b> Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.</p> <p><b>Unit 2: Concept of supply</b> Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.</p> <p><b>Unit 3: Levy of GST</b> Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.</p> <p><b>Unit 4: Procedures under GST</b> Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.</p> <p><b>Unit 5: Customs Law</b> Territorial waters, High seas, Levy of customs duty, Types of custom duties, Valuation, Baggage rules &amp; exemptions.</p>

<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	<ul style="list-style-type: none"> <li>● Haldia, Arpit &amp; Mohd, <i>Taxmann's GST Law &amp; Practice</i></li> <li>● Bangar, Vandana &amp; Bangar, Yogendra, <i>Comprehensive Guide to Indirect Tax Laws – GST &amp; Customs</i></li> <li>● Latest revisions and notifications relating to GST &amp; Customs</li> </ul>

<b>Course Name</b>	<b>Personal Finance &amp; Planning</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VI</b>
<b>Aims &amp; Objectives</b>	The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning.
<b>Course Outcomes</b>	<p>At the end of this course the learner will be able to;</p> <p><b>CO1:</b> Explain the meaning and relevance of Financial Planning</p> <p><b>CO2:</b> Outline the concept of Investment Planning and its methods</p> <p><b>CO3:</b> Examine the scope and ways of Personal Tax Planning and create personal financial plan</p> <p><b>CO4:</b> Analyze Insurance Planning and its relevance</p> <p><b>CO5:</b> Develop a plan for retirement</p>
<b>Course Outline</b>	<p><b>Unit 1:</b> Introduction to Financial Planning Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan &amp; home loan schemes. Introduction to savings, benefits of savings, management of spending &amp; financial discipline, Net banking and UPI, digital wallets, Digital Rupee. cyber-security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.</p> <p><b>Unit 2:</b> Investment Planning Process and objectives of investment, Concept and measurement of return &amp;</p>

	<p>risk for various assets class, Measurement of portfolio risk and return, Diversification &amp; Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives &amp; Commodity market in India. Mutual fund schemes including SIP; International investment avenues.</p> <p><b>Unit 3: Personal Tax Planning</b> Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.</p> <p><b>Unit 4: Insurance Planning</b> Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.</p> <p><b>Unit 5: Retirement Benefits Planning</b> Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>● Indian Institute of Banking &amp; Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.</li> <li>● Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.</li> <li>● Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.</li> <li>● Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.</li> <li>● Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.</li> </ul>

<b>Course Name</b>	<b>Forensic Accounting &amp; Audit</b>
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<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VI</b>
<b>Aims &amp; Objectives</b>	The course aims to expose students to the concept and techniques of Forensic Accounting and Auditing for companies as well as different types of organizations, to be applied in real life financial fraud scenarios.
<b>Course Outcomes</b>	<p>At the end of this course the learner will be able to;</p> <p><b>CO1:</b>Develop insights about the Forensic Accounting</p> <p><b>CO2:</b>Present and analyze the forensic audit environment</p> <p><b>CO3:</b>Utilize various forensic accounting tools and technique to determine financial fraud</p> <p><b>CO4:</b>Analyze the frauds done by corporates and ways to avoid them</p> <p><b>CO5:</b>Understand the reasons for bankruptcy and money laundering and ways to deal with them.</p>
<b>Course Outline</b>	<p><b>Unit- 1:Fundamentals for Forensic Accounting:</b> Role of the forensic accountant; differences between forensic accounting and auditing; legal fundamentals (including financial crimes and criminal and civil processes); transaction cycles and internal controls.</p> <p><b>Unit- 2: The Auditing Environment:</b> The audit process (including methods and techniques used and types of audit reports issued); the auditor's responsibility to detect fraud; Sarbanes-Oxley Act (including overall objectives, Disciplinary Major provisions, compliance with the act, and evaluation of effectiveness).</p> <p><b>Unit- 3: Forensic Accounting Tools and Techniques:</b> Key concepts of forensic science applicable to accounting; key concepts of information security management systems; the effect of suspected fraud on the audit of financial statements or a forensic investigation; common indicators of fraud; common analytical procedures; sources of forensic evidence; investigative techniques used by forensic accountants; interview and interrogation techniques.</p> <p><b>Unit- 4: Financial Statement Fraud:</b> Financial statement fraud schemes (including improper revenue recognition, overstatement of assets, understatement of expenses and liabilities, misappropriation of assets, inappropriate disclosure, and other miscellaneous techniques); characteristics</p>

	<p>of financial statement fraud; motives of management to commit financial statement fraud; financial statement fraud, the stock market, and insider trading; prevention of financial statement fraud; red flags of financial statement fraud.</p> <p><b>Unit- 5: Tax and Bankruptcy; Identity Theft; and Money Laundering:</b></p> <p>Overview of tax fraud; the tax practitioner and the IRS; principal tax evasion crimes; civil tax fraud; statute of limitations; methods of proof; tax protesters; bankruptcy fraud</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>• Forensic Accounting: <i>What the World's Best Forensic Accountants Know</i>- Greg shields</li> <li>• Forensic Audit study material, ICSI</li> <li>• Joshi, Apurva. <i>Students' Handbook on Forensic Accounting</i></li> </ul>

<b>Course Name</b>	<b>Organizational Behavior</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VI</b>
<b>Aims &amp; Objectives</b>	Provides exposure to the students to the entrepreneurial culture and industrial growth so as to prepare them to set up and manage their own small units.
<b>Course Outcomes</b>	<p><b>On successful completion of this course, student should be able to:</b></p> <ul style="list-style-type: none"> <li>• CO1. Understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.</li> <li>• CO2. Analyze the role of individuals, groups and structure in achieving organizational goals effectively and efficiently.</li> <li>• CO3. Evaluate and analyze various theories and models that contribute to the overall understanding of the discipline.</li> <li>• CO4. Develop creative and innovative ideas that could positively</li> </ul>

	<p>shape the organizations.</p> <ul style="list-style-type: none"> <li>● CO5. Accept and embrace working with different people from different cultural and diverse backgrounds in the workplace.</li> </ul>
<b>Course Outline</b>	<p><b>Unit 1: Introduction</b></p> <p>Concept of Organizational Behavior (OB): Management roles, skills and activities: Disciplines that contribute to OB; Opportunities for OB (Globalization, Indian workforce diversity, customer service, innovation and change, networked organizations, work-life balance, people skills, positive work environment, ethics)</p> <p><b>Unit 2: Individual Behaviour</b></p> <p>Personality – types – Factors influencing personality – Theories – Learning – Types of learners – The learning process – Learning theories. Emotions Emotional Intelligence – Theories ; Attitudes; Perceptions ; Motivation – theories.</p> <p><b>Unit 3: Group Behaviour</b></p> <p>Concept : Five Stage model of group development; Group think and shift ; Indian perspective on group norms. Group and teams; Types of teams; Creating team players from individuals building and team based work(TBW); Group dynamics –Team building.</p> <p><b>Unit 4:Leadership and Power</b></p> <p>Meaning – Importance – Leadership styles – Theories – Leaders Vs Managers – Sources of power – Power centers – Power and Politics.</p> <p><b>Unit 5: Dynamics of Organizational Behavior</b></p> <p>Organizational culture and climate – Factors affecting organizational climate ;Job satisfaction – Determinants – Measurements – Influence on behavior. Organizational change – Importance – Stability Vs Change – Proactive Vs Reactive change; Stress; Balancing work and Life.Organizational development – Characteristics – objectives.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>

<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Colquitt, J. A., LePine, J. A., &amp; Wesson, M. J. (2021). Organizational Behavior: Improving Performance and Commitment in the Workplace. McGraw-Hill Education.</li> <li>• Greenberg, J. (2017). Behavior in Organizations. Pearson.</li> <li>• Kreitner, R., &amp; Kinicki, A. (2020). Organizational Behavior. McGraw-Hill Education.</li> <li>• McShane, S. L., &amp; Von Glinow, M. A. (2018). Organizational Behavior. McGraw-Hill Education.</li> <li>• Robbins, S. P., Judge, T. A., &amp; Millett, B. (2020). Organizational Behavior. Pearson.</li> </ul>
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<b>Course Name</b>	<b>Data Visualisation</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VI</b>
<b>Aims &amp; Objectives</b>	This course enables the student to understand the importance of data visualization and use various techniques to represent the data meaningfully.
<b>Course Outcomes</b>	<p><b>Upon successful completion of this course, you will be able to</b></p> <p><b>CO1:</b> Develop skills to both design and critique visualizations</p> <p><b>CO2:</b> Decide which design styles and colors work best for different visualization situations.</p> <p><b>CO3:</b> Visualize data when it is not numerical.</p> <p><b>CO4:</b> Use techniques for visualizing databases and data mining to help visually sort through massive datasets.</p> <p><b>CO5:</b> Analyze tasks and build visualization dashboards to provide data to support making a decision.</p>
<b>Course Outline</b>	<p><b>Unit 1:</b> Introduction to visualization; Using computer graphics to display data; The model human processor and Fitts's law; Human visual perception and cognition</p> <p><b>Unit 2:</b> Visualization of Numerical Data, Different kinds of visualizations and how best to apply them to data; Basic charts such as bar charts and scatter plots; More advanced visualization techniques, such as streamgraphs and parallel coordinates; Some elements of design and color usage</p>

	<p><b>Unit 3:</b> Visualization of Non-Numerical Data, Graphs, networks, and hierarchies; Layout of relational and hierarchical data, such as treemaps; Methods for visualizing high-dimensional data, such as principal component analysis and multidimensional scaling</p> <p><b>Unit 4:</b> The Visualization Dashboard, Visualizing large datasets, Visualization of databases and data mining results, Visual analytics for decision support, Task analysis, Visualization dashboards</p> <p><b>Unit 5:</b> Preparation of Reports, Emerging Topics and Software of Data Visualisation</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks (Lab Based)</b></p>
<b>References</b>	<p>Munzner T. (---) Visualization Analysis and Design</p> <p>Ware C. (2012 ) Information Visualization: Perception for Design (3rd Edition)</p>

### SEMESTER VII

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-VII		Options, Futures & Derivatives	Disciplinary Major	100	4
		Financial Modeling	Disciplinary Major	100	4
		Corporate Restructuring & Business Valuation	Disciplinary Major	100	4
		Financial Technology	Disciplinary Major	100	4
		<u><b>Marketing &amp; Mgt</b></u> Business Research Methodology <b>OR</b> <u><b>Statistics &amp; Analytics</b></u> Business Research Methodology	Interdisciplinary Minor	100	4
	<b>TOTAL</b>			<b>500</b>	<b>20</b>

<b>Course Name</b>	<b>Options, Futures &amp; Derivatives</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VII</b>
<b>Aims &amp; Objectives</b>	To familiarize the students with the application of various tools and techniques of financial risk management.
<b>Course Outcomes</b>	<p><b>After completing the course, the student will be able to:</b></p> <p><b>CO1:</b> Understand the financial derivatives.</p> <p><b>CO2:</b> Analyze price diverse derivative products to generate an optimal risk management strategy.</p> <p><b>CO3:</b> Demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice.</p> <p><b>CO4:</b> Develop an understanding of pricing forwards, futures and options contracts.</p> <p><b>CO5:</b> Explore the different concepts of risk.</p>
<b>Course Outline</b>	<p><b>UNIT 1:</b> Introduction: Derivatives; Overview of Derivatives; and Evolution of derivatives, Derivatives Markets, Types of Derivatives, Types of Traders, OTC and Exchange Traded Securities, Types of Settlement.</p> <p><b>UNIT 2:</b> Forwards &amp; Futures Market: Functions of futures market, Speculation and hedging, Price spread and hedging, futures and price stabilization, tests of efficiency, Forwards and futures prices. Risk Management with Futures, Purchasing Power Parity Theorem, Cost of Carry Model.</p> <p><b>UNIT 3:</b> Options: Terminology and methodology of trading, Types of Options, Option pricing, Options Strategies to hedge risk optimisation</p> <p><b>UNIT 4:</b> Swaps &amp; Emerging Derivatives: Swaps, types of Swaps, Swap Valuation, and other derivatives, Risk management with Swaps, Emerging Derivatives.</p> <p><b>UNIT 5:</b> Regulatory Framework of Derivatives: Regulatory bodies in Major international Markets, Regulatory framework in India, regulatory instruments and needs, Accounting for derivative transactions.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>• John C.Hill : Options, Futures &amp; other derivatives, Pearsons.</li> </ul>

	<ul style="list-style-type: none"> <li>● T.V. Somanathan, Derivatives, Tata McGraw Hill.</li> <li>● Redhead, Financial Derivatives, Prentice Hall.</li> <li>● Lasys Walter, Lexinton, Speculation, Hedge and Commodity Price Forecasting.</li> <li>● Hill J. and T. Schneeleasis, Risk reduction and Potential of Finan. Futures.</li> </ul>
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<b>Course Name</b>	<b>Financial Modeling</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VII</b>
<b>Aims &amp; Objectives</b>	To explain the fundamentals of financial analysis and financial modeling for strategic business decision making.
<b>Course Outcomes</b>	<p><b>After completing the course, the student will be able to:</b></p> <p><b>CO1:</b> Learn about the Concept of Financial Analysis and Modeling</p> <p><b>CO2:</b> Know various tools for Financial Analysis</p> <p><b>CO3:</b> Forecast situations and prepare the financial statements</p> <p><b>CO4:</b> Use MS- Excel as a tool for Financial Analysis and modeling</p> <p><b>CO5:</b> Understand the basic concept of Financial Modeling</p>
<b>Course Outline</b>	<p><b>UNIT-I        Financial Analysis landscape</b></p> <p>Concept of Financial Analysis, Understanding Financial Statements, Financial Analysis and Corporate Decision Making – Analysis of Top Line &amp; Bottom Line, Growth Analysis, Equity Investment Analysis, Debt Analysis. Accounting &amp; Financial Decision Making, Stakeholders in Financial Analysis- owners, creditors, regulators.</p> <p><b>UNIT-II        Financial Analysis -Tools</b></p> <p>DuPont Analysis, Financial Ratios- Balance sheet ratios &amp; Income Statement ratios, Liquidity Ratios, Asset Management Ratios, Debt Management Ratios, Profitability ratios, Ratio analysis in decision making, Interrelationship between financial ratios.</p>



	<p><b>UNIT-III      Spreadsheets</b></p> <p>Basics of Spreadsheet, User Interface, Contextual Tabs, Customization, Cell Formatting, Logical Functions, Pivot Table, Statistical Functions, Data Validation, Data Cleaning, Data Manipulation.</p> <p><b>UNIT-IV   Financial Forecasting and Decision Making</b></p> <p>Financial Forecasting- Types, Usage, Methods, Features, Steps in Forecasting Process, Decisions making with spreadsheets</p> <p><b>UNIT-V   Financial Modeling</b></p> <p>Basics of Financial Modeling, Components &amp; Requirements, Types of Data &amp; Variables, Forecasting &amp; Financial Modeling, Modeling Income &amp; Expenses, Modeling Indirect Expenses, Modeling EPS &amp; DPS.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ol style="list-style-type: none"> <li>1. Financial Statement Analysis and Reporting, Peddina Mohana Rao, PHI</li> <li>2. Microsoft Excel 2016 Data Analysis and Business Modeling, Wayne L. Winston, Microsoft Press</li> <li>3. Computer Application in Business, Hem Chand Jain and H N Tiwari, Taxman</li> <li>4. Financial Management, Prasanna Chandra, McGrawHill Education</li> </ol>

<b>Course Name</b>	<b>Corporate Restructuring &amp; Business Valuation</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VII</b>
<b>Aims &amp; Objectives</b>	
<b>Course Outcomes</b>	<p><b>After completing the course, the student will be able to:</b></p> <p><b>CO1:</b> Understand the concept of Corporate restructuring</p>

	<p><b>CO2:</b> Analyze and understand different strategy for growth and value maximization</p> <p><b>CO3:</b> Apply different methods of corporate valuation.</p> <p><b>CO4:</b> Develop an understanding of accounting aspects of amalgamation.</p> <p><b>CO5:</b> Explore the different ways of funding mergers</p>
<b>Course Outline</b>	<p><b>UNIT 1: Introduction to Corporate Restructuring</b> Definition, What is not corporate restructuring, Forms of Corporate Restructuring: Merger, Consolidation, Acquisition, Divestiture, Demerger, Carve-out, Joint Venture, Reduction of Capital, Buy-back of Securities, Delisting of Securities/Company</p> <p><b>UNIT 2: Corporate Strategy and Diversification</b> Ansoff's Product Market Matrix, Classes of Growth Opportunities and M&amp;A, Recent Phenomena in India and Global Trend</p> <p><b>Mergers and Acquisitions:</b> Theories of Mergers, Merger and Acquisition Types and Characteristics, Takeover Techniques and Defensive Strategies</p> <p><b>UNIT 3: Company Valuation</b> Review and Analysis of Financial Statements, Valuation Approaches, Deal Structuring and Negotiation</p> <p><b>UNIT 4: Accounting Aspect</b> Accounting for Amalgamation, Accounting Issues in M&amp;A, Leveraged Buyout and Management Buy-out</p> <p><b>UNIT 5: Funding Mergers:</b> Methods of Effecting Payment of Consideration, Issue of equity shares of the acquirer company, Issue of preference shares of the acquirer company, Issue of secured debt instruments of the acquirer company, Payment in cash Sources of Funds, Domestic acquisitions Equity; Borrowed funds Cross-border acquisitions by Indian companies Peculiarities of cross-border acquisitions Equity; Borrowed funds</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>● Prasad G. Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikash publishing</li> <li>● Patrick A. Gaughan, Mergers, Acquisitions, and Corporate Restructuring, Wiley</li> <li>● Stuart C. Gilson, Creating Value Through Corporate Restructuring</li> </ul>

	<p>Case Studies in Bankruptcies, Buyouts, and Breakups, Wiley</p> <ul style="list-style-type: none"> <li>● Pitabas Mohanty, Business Valuation [Text &amp; Cases], Taxman</li> </ul>
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<b>Course Name</b>	<b>Financial Technology</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VII</b>
<b>Aims &amp; Objectives</b>	The course aims to impart the knowledge of financial technology, the FinTech revolution, disruption, innovation, and opportunity therein.
<b>Course Outcomes</b>	<p><b>At the end of this course the learner will be able to;</b></p> <p>CO1. Identify the different business models under FinTech industry;</p> <p>CO2. Analyze the functioning of Crowdfunding, Cryptocurrency, AI, Big Data Robotic Process Automation, Block Chain;</p> <p>CO3. Discuss the contribution of innovative payment system in creating a cashless economy;</p> <p>CO4. Outline the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the government in this regard;</p> <p>CO5. Explain the role of AI and ML in Financial services and cyber security.</p>
<b>Course Outline</b>	<p><b>Unit 1: Introduction</b>  Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; FinTech investments; FinTech Technologies; Business Models in FinTech. FinTech and Startups.</p> <p><b>Unit 2: FinTech Business Applications</b>  Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowdfunding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking &amp; Corporate Banking).</p> <p><b>Unit 3: Digital Payments, Cryptocurrencies, and Blockchain</b>  Digital Payments &amp; Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.</p> <p><b>Unit 4: FinTech in India</b>  FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech &amp; Government Regulations;</p>

	<p>Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.</p> <p><b>Unit 5: Technology enabling FinTech</b></p> <p>Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry's best practices and standards.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Singh, Jaspal. (2022), <i>Financial Technology (FinTech) and Digital Banking in India</i>, New Century Publishers</li> <li>• Singh, Jaspal. (2019), <i>Digital Payments in India</i>, New Century Publishers</li> <li>• Mistry, Komal (2023) <i>Fintech In India</i>, Phoenix International Publication House</li> </ul>

<b>Course Name</b>	<b>Business Research Methodology</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VII</b>
<b>Aims &amp; Objectives</b>	To acquaint students with the concepts of Survey and Research and provide inputs relating to research methodology, the process of research report writing.
<b>Course Outcomes</b>	<p><b>After completing the course, the student will be able to:</b></p> <p><b>CO1:</b> Understand Meaning of Research and role of research in various functional areas.</p> <p><b>CO2:</b> Formulate hypothesis and research design.</p>

	<p><b>CO3:</b> Identify Methods of Data collection and pilot study</p> <p><b>CO4:</b> Develop Processing and Analysis of data</p> <p><b>CO5:</b> Apply Report writing techniques and draft research report</p>
<b>Course Outline</b>	<p><b>UNIT 1:</b> Introduction: Meaning and Objectives, Type of Research, Role of research in functional areas; Accounting, Finance, Marketing, HR etc. Research Process. Literature Review</p> <p><b>UNIT 2:</b> Defining Research Problems: Setting Objectives, Formulating Hypothesis, Research Design, Sample Design.</p> <p><b>UNIT 3:</b> Collection of Data: Primary and secondary data, Methods of primary data collection, Questionnaire construction and design, Precautions in the use of secondary data, Questionnaire vs. schedules.</p> <p><b>UNIT 4:</b> Analysis and Data Processing: Classification, Tabulation, Editing, Analysis and interpretation of data, Uni-variate, Bi-variate and Multi-variate Analysis.</p> <p><b>UNIT 5:</b> Preparation and writing a Research report: Categories of report, parts of a report, structuring a research report.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>Cooper, D. R. &amp; Schindler, P. S., Business Research Methods. Boston, Mass.: McGraw-Hill/Irwin</li> <li>Greene, W. H., Econometric Analysis. Pearson Pvt. limited</li> <li>Zikmund, W. G., Babin, B. J., Carr, J. C., &amp; Griffin (2013). Business Research Methods. Cengage Learning limited</li> </ul>

### SEMESTER VIII

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
		Recent Topics in Accounting & Finance	Disciplinary Major	100	4

<b>SEMESTER-VIII</b>		<b><u>Marketing &amp; Mgt</u></b> Digital Marketing <b>OR</b> <b><u>Statistics &amp; Analytics</u></b> Project Management	Interdisciplinary Minor	100	4
		<ul style="list-style-type: none"> <li>• Systematic Literature Review</li> <li>• Publication/Conference Presentation</li> <li>• Final Project &amp; Viva</li> </ul> <b>OR</b> <ul style="list-style-type: none"> <li>• International Business</li> <li>• Sustainable Finance</li> <li>• Entrepreneurship and Incubation</li> </ul>	Research Project <b>OR</b> 3 Additional courses	300	12
	<b>TOTAL</b>			<b>500</b>	<b>20</b>
	<b>TOTAL FOR EXIT AFTER COMPLETION OF YEAR 4</b>				<b>160</b>

<b>Course Name</b>	<b>Recent Topics in Accounting &amp; Finance</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VIII</b>
<b>Aims &amp; Objectives</b>	In Process
<b>Course Outcomes</b>	
<b>Course Outline</b>	<b>CO1:</b> Recent Topics Related to Accounting in India & World <b>CO2:</b> Recent Development in Economic Development Across the Region and World <b>CO3:</b> Emerging Development in the Banking Industry of India. <b>CO4:</b> Recent Development in Financial Markets <b>CO5:</b> Recent Development in Capital Markets
<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	Latest Research papers and annual reports of statutory bodies Economic policy Monetary policy

<b>Course Name</b>	<b>Digital Marketing</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VIII</b>
<b>Aims &amp; Objectives</b>	The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.
<b>Course Outcomes</b>	CO1 : Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;

	<p>CO2 : Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;</p> <p>CO3 : Illustrate the measurement of effectiveness of a digital marketing campaign;</p> <p>CO4 : Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;</p> <p>CO5 : Explain the need for regulatory framework for digital marketing in India</p>
<b>Course Outline</b>	<p><b>Unit 1: Introduction</b></p> <p>Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.</p> <p><b>Unit 2: Online Digital Marketing</b></p> <p>Electronic Business Models, P-O-E-M Framework, Planning for Digital Marketing, SOSTAC Framework. Website Design – Website as Marketplace, Planning the Website Strategy, Social Media Tools in Digital Marketing. Case Study.</p> <p><b>Unit 3: Search Engine Optimization (SEO)</b></p> <p>Concept of Search Engine, SEO, Organic SEO, On-Page SEO, Off-Page SEO, Keyword Search, Search Engine Marketing (SEM), Pay-Per-Click Advertising, CPM Model, Cost Per Click (CPC), AD Rank, Concept of Display , Advertising, Working with Google Ads.</p> <p><b>Unit 4: Social Media Marketing</b></p> <p>Fundamentals of Social Media Marketing, Content Strategy for Social Media Marketing, Word-of-Mouth, Working with Linked In, Twitter, You Tube, Facebook, Instagram. Mobile Marketing, Email Marketing, Content Marketing , Influencer Marketing, M-Commerce &amp; E-Commerce, Case Study. Project- making. CRM.</p> <p><b>Unit 5: Ethical and Legal Issues of Digital Marketing</b></p>



	Analysing Digital Media Performance, New Technologies & Advancement in Digital Marketing, Legal & Ethical Issues in Digital Marketing, Privacy Digital Property and Legal Protection, Cyber Laws- Information Technology Act, 2000.Case studies.
<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b>
<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>● Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.</li> <li>● Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.</li> <li>● Frost, R. D., Fox, A., &amp; Strauss, J. (2018). E- Marketing. Abingdon: Routledge.</li> <li>● Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.</li> <li>● Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.</li> <li>● Kotler, P., Kartajaya, H., &amp; Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley &amp; Sons.</li> <li>● Ryan, D., &amp; Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.</li> </ul>

<b>Course Name</b>	<b>Project Management</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VIII</b>
<b>Aims &amp; Objectives</b>	This subject provides an opportunity to the students to conceive, formulate and prepare a project with practical orientation with regard to its implementation.
<b>Course Outcomes</b>	At the end of the course, the student will be able to <b>CO1.</b> Understand the complete structure of project management.

	<p><b>CO2.</b> Analyze the scope of project planning.</p> <p><b>CO3.</b> Identify different project selection methods.</p> <p><b>CO4.</b> Understand the project softwares.</p> <p><b>CO5.</b> Outline the human aspects of Project management and monitor the project after successful execution.</p>
<b>Course Outline</b>	<p><b>Unit 1</b>  <b>Introduction to project and projects.</b> Characteristics and types of projects. Gaining importance, project life cycle and its phases. Project selection, non quantitative and scoring models, technical analysis and technology selection, market potential analysis and techniques of long term forecasting.</p> <p><b>Unit 2</b>  Financial feasibility, determinants of cost of project, its financing and deciding optimum capital structure. Cash flows from project and owner's perspective. Project Appraisal. Financial feasibility with risk. Types of risk, techniques of risk evaluation and its mitigation. Sensitivity analysis, Hiller's model, scenario analysis, simulation.</p> <p><b>Unit 3</b>  Network analysis, construction of networks, CPM, various types of floats and their application, PERT and its applications. Time cost relationship, crashing for optimum cost and optimum time. Resource leveling.</p> <p><b>Unit 4</b>  Introduction to project software and Applications of MS Project.</p> <p><b>Unit 5</b>  <b>Human Aspects of Project management:</b> project manager's skills and functions, matrix organization, Social Cost Benefit Analysis, UNIDO approach, shadow pricing.  <b>Project monitoring,</b> Earned Value Analysis, abandonment analysis, Ph,41S, Project Termination and Audit. Reasons for failure.</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b></p> <p><b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>● Kamaraju Ramakrishna, "Essentials of Project management", PHI Learning.</li> <li>● Prasanna Chandra, "Projects - Planning, analysis, selection, implementation and review", Tata McGraw Hill.</li> <li>● Chitkara, Construction Project Management", Tata McGraw Hill.</li> <li>● Harold Kerzner, "Project Management", New York, Wiley.</li> </ul>

<b>Course Name</b>	<b>International Business</b>
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<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VIII</b>
<b>Aims &amp; Objectives</b>	This course will provide the students an opportunity to learn and understand how business is conducted in the international arena. The syllabus is designed to allow students to gain managerial skills to meet the challenges they will face in the global workplace.
<b>Course Outcomes</b>	At the end of the course, the student will be able to CO1. Ensure and understand professional augmentation taking place in the global as well as domestic business arena. CO2. Understand trade and investment theories. CO3. Nurture them regarding the international institutions and their role CO4. Understand the methods of foreign exchange systems CO5. Develop an understanding of international financial instruments and measures to handle risk exposures.
<b>Course Outline</b>	<p><b>Unit I</b> - An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages And Disadvantages Of International Business, Approaches to International Business, Changing Environment of International Business, Globalization of Markets, Trends in Globalization, Effects and Benefits of Globalization, balance of payment and foreign exchange.</p> <p><b>Unit II</b> -International Trade and Investment Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories – stopler – Samuelson theorem, International Product life Cycles, International Business Strategies, International Human Resource Management.</p> <p><b>Unit III</b> - International Institution: UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent policy and trips. Regional Economic Integration: EU, NAFTA, ASEAN SAARC.</p> <p><b>Unit IV</b> - Foreign Exchange Determination Systems: Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes – Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business.</p> <p><b>UNIT V</b> - International Finance Instrument, Forward Contracts, Future Contracts, and Currency Options, Foreign Exchange Risk Exposure: Definition, Accounting Exposure, Economic Exposure.</p>
<b>Evaluation</b>	<b>Internal Assessment : 40 marks</b>

	<b>End Term Assessment : 60 marks</b>
<b>References</b>	<ul style="list-style-type: none"> <li>● Agarwal Raj, International Trade, Excel Publications</li> <li>● Jaiswal Bimal, International Business, Himalaya Publication.</li> <li>● Hill C.W., International Business, TMH.</li> <li>● Kumar R and Goel, International Business, UDH Publications.</li> <li>● Cherunilam F, International Trade and Export Management, Himalaya.</li> <li>● Varshney R.L, Bhattacharya B, International Marketing Management, Sultan Chand &amp; Sons.</li> </ul>

<b>Course Name</b>	<b>Sustainable Finance</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VIII</b>
<b>Aims &amp; Objectives</b>	The course contributes to the building of awareness, knowledge and dialogue about sustainable finance, and supports the efforts of all stakeholders in building a more sustainable and resilient economy.
<b>Course Outcomes</b>	<p>After Completing the course the learner able to:</p> <p><b>CO1:</b> Explain the potential contribution of sustainable finance to achieving the Sustainable Development Goals and the goals of the Paris Agreement on Climate Change.</p> <p><b>CO2:</b> Explain the core concepts of sustainable finance and the relevance of sustainability considerations for the key actors in the financial system.</p> <p><b>CO3:</b> Describe the role that regulation and industry initiatives (self-regulation) play in shaping sustainable finance.</p> <p><b>CO4:</b> Describe different sustainable finance products, such as bonds and loans,</p> <p><b>CO5:</b> Get Knowledge Sustainable Development Goals and the goals of the Paris Agreement on Climate Change.</p>
<b>Course Outline</b>	<p><b>Unit-1:</b> Sustainable Finance in Context, Financing International Agreements on Climate Change and Sustainable Development</p> <p><b>Unit-2:</b> Fundamentals of Sustainable Finance, Sustainable Finance: The Case for Action, Sustainable Finance: Key Actors, Introduction to Environmental, Social and Governance (ESG) Risk Management</p>

	<p><b>Unit-3:</b> Sustainable Finance: Regulation and Self-regulation, Financial and Sustainability (Impact) Reporting and Communication, The Task Force on Climate-related Financial Disclosures (TCFD), Sustainable Finance: Policy and Regulation,</p> <p><b>Unit-4:</b> Sustainable Finance System, Responsible Banking and Sustainable Insurance, Responsible Investment, Sustainable Finance Strategies and Products: An Overview, The Five Pillars of Sustainable Finance</p> <p><b>Unit-5:</b> Sustainable Finance Products, Green Bonds, Green Loans, Carbon Finance and Carbon Markets, Sustainability Indexes, Performance- based Instruments, Emerging Issues</p>
<b>Evaluation</b>	<p><b>Internal Assessment : 40 marks</b> <b>End Term Assessment : 60 marks</b></p>
<b>References</b>	<ul style="list-style-type: none"> <li>• Dirk S., Willem S. <i>Principles of Sustainable Finance</i>, OUP Oxford (Latest Edition)</li> <li>• Lehner Othmar M. (2018) <i>Routledge Handbook of Social and Sustainable Finance</i>, Routledge International Handbooks</li> <li>• Latest Guidelines by UNDP, OECD, IMF</li> </ul>

<b>Course Name</b>	<b>Entrepreneurship and Incubation</b>
<b>Course Code</b>	
<b>Course Credit</b>	<b>4</b>
<b>Semester</b>	<b>VIII</b>
<b>Aims &amp; Objectives</b>	The paper aims to provide exposure to the students to the entrepreneurial culture and industrial growth and to prepare them to set up and manage their own small units.
<b>Course Outcomes</b>	<b>CO1:</b> Identify and assess the different types of entrepreneurs and barriers to entrepreneurship;

	<p><b>CO2</b> : develop the decision making skills to be an entrepreneur by creating new ideas.</p> <p><b>CO3</b> : Understand the financial assistance provided by the government and other organizations.</p> <p><b>CO4</b> : Demonstrate capacity to improve student achievement, engagement and retention;</p> <p><b>CO5</b> :enhances the critical thinking skills and gives a chance to think from a different perspective about industries.</p>
<b>Course Outline</b>	<p><b>Unit 1: Introduction</b> - Evolution of term ‘Entrepreneurship’; Factors influencing ; Characteristics of an entrepreneur; Types of entrepreneur; Edupreneurship; Barriers to entrepreneurship;</p> <p><b>Unit 2: Creativity and entrepreneurship</b> - Creativity and entrepreneurship ; Steps in Creativity; Innovation and inventions ; Skills of an entrepreneur ; Decision making and Problem Solving (steps indecision making);</p> <p><b>Unit 3: Organisation Assistance and legal aspects</b> - Assistance to an entrepreneur ; New Ventures; Financial assistance to MSME; Copyright, Patent, Trademark, Franchise. Acts governing Entrepreneurship.</p> <p><b>Unit 4: Project Report</b></p> <p><b>Unit 5: Industry Visit</b></p>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>● <b>Internal Assessment : 40 Marks</b></li> <li>● <b>End Semester Assessment : 60 Marks</b></li> </ul>
<b>References</b>	<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>● Baron, R. A., &amp; Tang, J. (2021). The Role of Entrepreneurs in Society: An Action Perspective. Edward Elgar Publishing.</li> <li>● Hisrich, R. D., Peters, M. P., &amp; Shepherd, D. A. (2021). Entrepreneurship. McGraw-Hill Education.</li> <li>● Kuratko, D. F., &amp; Neck, H. M. (2017). Entrepreneurship: Theory, Process, and Practice. Cengage Learning.</li> <li>● Shane, S. A. (2017). A General Theory of Entrepreneurship: The Individual-Opportunity Nexus. Edward Elgar Publishing.</li> <li>● Shepherd, D. A., &amp; Patzelt, H. (2020). The New Field of Sustainable Entrepreneurship: Studying Entrepreneurial Action Linking "What Is to Be Sustained" with "What Is to Be Developed". Springer.</li> </ul>

## Notes