



Detailed Syllabus

M.Com.

(2023-25)



SYLLABUS
MASTER OF COMMERCE (M.Com.)
2023-2025 Admission Batch

SEMESTER	Paper Code	Course Name	Course type	Marks	Credit
SEMESTER- I		Statistics for Management	PC -I	100	3
		Corporate Financial Accounting	PC -II	100	3
		Emerging Business Laws	PC -III	100	3
		Digital Marketing	PC -IV	100	3
		Financial Institutions & Markets	PC -V	100	3
		Business Economics	GEC- I	100	3
	Total			600	18
SEMESTER- II		Advanced Management Accounting	PC-VI	100	3
		Global Financial Reporting & Disclosure	PC-VII	100	3
		Research Methodology in Business	PC-VIII	100	3
		Computer Application in Business	PC-IX	100	3
		Management Concepts and Practices	PC-X	100	3
		Financial Planning	GEC-II	100	3
	Total			600	18
SEMESTER- III		Advanced Financial Management	PC-XI	100	3
		Forensic Accounting and Auditing	PC-XII	100	3
		Summer Internship (Project Report -100, Presentation and Viva Voce -100)	PC-XIII	200	6
		(A) Accounting & Finance Investment Analysis and Portfolio Management International Finance	PEC-I	100	3
		(B) Banking & Insurance Management of Financial Institutions Banking Technology	PEC-II	100	3
	Total			600	18
SEMESTER- IV		Direct Tax Law & Practice	PC-XIV	100	3
		Goods & Service Tax	PC-XV	100	3
		Financial Analysis & Modelling	PC-XVI	100	3
		Business Intelligence	GEC-III	100	3

		(A) Accounting & Finance Financial Risk Analytics Options, Futures and Derivatives	PEC-III	100	3
		(B) Banking & Insurance Insurance & Fintech Data Analytics for Business	PEC-IV	100	3
	TOTAL			600	18
TOTAL				2400	72

Important - The specialization will be offered only when at least 1/3rd of the students subject to a minimum of 10, opt for that particular specialization.

PC – Program Core, PEC – Program Elective, GEC – General Elective

TOTAL CREDITS		
COURSE TYPE	PAPER X CREDIT	TOTAL CREDIT
PC	(15 x 3), SIP (1 x 6)	51
PEC	4 x 3	12
GEC	3 x 3	09
Total		72

DETAILED SYLLABUS

SEMESTER	Paper Code	Course Name	Course type	Marks
SEMESTER- I		Statistics for Management	PC -I	100
		Corporate Financial Accounting	PC -II	100
		Emerging Business Laws	PC -III	100
		Digital Marketing	PC -IV	100
		Financial Institutions & Markets	PC -V	100
		Business Economics	GEC- I	100
		Total		600

Course Name	Statistics for Management
Course Code	
Course Credit	3
Semester	I
Aims and Objectives	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.
Course Intended Learning Outcome	<p>At the end of the course students will be able to :</p> <p>CO1: Comprehend the decision-making process under uncertainty using statistical tools.</p> <p>CO2: Apply correlation and regression analysis including both simple and multiple correlation and regression in the real-life case situations using available software packages.</p> <p>CO3: Understand the concepts in sampling, sampling distributions and estimation</p> <p>CO4: Understand the meaning and process of hypothesis testing including one-sample and two-sample tests.</p> <p>CO5: Recognize the importance and application of non-parametric tests in hypothesis testing and put them to use in real life research.</p>
Course Outline	<p>Unit I-Theory of Probability and Probability Distributions: Approaches to calculation of probability. Marginal, joint and conditional probabilities; Probability rules; Bayes 'theorem; Expected value and standard deviation of a probability distribution; Standard probability distributions - Binomial, Poisson, and Normal.</p> <p>Unit II-Correlation and Regression Analysis: Simple and partial correlation analysis; Rank correlation; Simple and multiple linear regression analysis (involving up to three variables).</p> <p>Unit III-Sampling Distributions and Estimation: Sampling concepts; Types of sampling techniques; Sampling distribution of means and proportions; Central Limit Theorem.</p> <p>Point and interval estimation; Properties of a good estimator; Confidence intervals for means; Confidence intervals for proportions; Sample size determination.</p>

	<p>Unit IV-Hypothesis Testing: Steps of hypothesis testing. One and two-tailed tests. Type I and type II Errors; Power of a test; Calculation and use of p-value. <i>One Sample Tests:</i> Means and proportions. <i>Two-sample Tests:</i> Tests for difference between means – Independent samples; Small samples; Dependent samples; Testing of difference between proportions.</p> <p>Unit V-Analysis of Variance and Non-Parametric Tests: F-test of equality of variances; One-factor ANOVA; Chi-square test for Independence and for Goodness-of-fit. Sign test, One-sample runs test.</p> <p>Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References	<p>Readings (Unit wise):</p> <ul style="list-style-type: none"> ● Aczel, A. D., Sounderpandian, J. Saavanan, P. & Joshi, R. (2012). <i>Complete Business Statistics</i>. McGraw Hill Education (India) Pvt. Ltd.: New Delhi. <i>Unit(s) – I, III, IV, V</i> ● Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D. and Cochran, J. J. (2014) <i>Statistics for Business & Economics</i>, CENGAGE Learning Custom Publishing. <i>Unit(s) - I, II, III, IV and V</i> ● Black, K. (2012). <i>Applied Business Statistics</i>, 7ed. Wiley Unit <i>I, II and III</i> ● Levin, R. I. & Rubin, D. S. (1997). <i>Statistics for Management</i>, Prentice-Hall of India. <i>Unit(s) – I, II, III, IV, V, VI</i> ● Vohra, N. D. (2012). <i>Business Statistics</i>. McGraw Hill Education (India) Pvt. Ltd.: New Delhi. <i>Unit(s) – I, II, III, IV, VI</i>

Course Name	Corporate Financial Accounting
Course Code	
Course Credit	3
Semester	I
Aims and Objectives	To expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.
Course Intended Learning Outcome	<p>After completing the course, the student will be able to:</p> <p>CO1: Familiarize the accounting treatment for issue of shares and debenture to run the company with long term source of funds.</p> <p>CO2: Compute goodwill and value of shares in a company.</p> <p>CO3: Prepare the financial statements of Joint Stock Companies.</p> <p>CO4: Prepare accounts on account of liquidation of companies and investment and lease accounting.</p> <p>CO5: Understand the human resource approaches in the organization and prepare human resource accounting reports.</p>
Course Outline	<p>UNIT-I- Final Accounts and Financial Statements of Companies: Legal provisions relating to Company Accounts, Corporate problems.</p> <p>UNIT-II- Valuation of Goodwill: Factors affecting value of Goodwill, Methods of Valuing Goodwill.</p> <p>Valuation of Shares: Methods of Valuation of Equity Shares.</p> <p>UNIT-III- Accounting for Mergers and Amalgamations: Nature of Merger and Amalgamation, Purchase Consideration, Accounting Entries in the Books of Transferring Company, Accounting in the Books of Transferee Company, Pooling of Interest method, Purchasing Method.</p> <p>UNIT-IV- Liquidation of companies, Investment Accounts</p> <p>UNIT-V - Human Resource Accounting: Meaning, Approaches & Assumptions, Methods of Human Resource Accounting. Accounting for Price Level Changes</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 30 Marks ▪ End Semester Assessment: 70 Marks
References	<p>Text Books</p> <ul style="list-style-type: none"> ▪ Adhikary, M; Economic Environment of Business, Sultan Chand & Sons, New Delhi <p>Other Readings</p> <ul style="list-style-type: none"> ▪ Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi. ▪ Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub. New Delhi ▪ Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi ▪ Chakravarty, S: Development Planning, Oxford University Press, Delhi.

		<ul style="list-style-type: none"> ▪ Ghosh, Blswanath: Economic Environment of Business, Vikas Pub. New Delhi. ▪ Govt. of India: Economis Survey, Various Issues. ▪ Raj Agrawal and ParagDiwan, Business Environment; Excel Books, New Delhi. ▪ Ramaswamy, V.S. and NamaKumari; Strategic Planning for Corporate Success, Macmillan New Delhi ▪ Sengupta. N.K: Government and Business in India, Vikas Publication, New Delhi. ▪ Daniels “International Business, Environment and Operations”, Pearson Education, Delhi.
--	--	--

Course Name	Emerging Business Laws
Course Code	
Course Credit	3
Semester	I
Aims and Objectives	To understand the legal frame work in which business organizations are required to function. Students will be able to understand implications of various business related laws on business operations.
Course Intended Learning Outcome	<p>The successful completion of this course shall enable the student to:</p> <p>CO1. Learn the Importance of law in business</p> <p>CO2. Acquaint with the general business law issues in the business</p> <p>CO3. Become more informed, sensitive and effective business leaders</p> <p>CO4. Understand fundamental legal issues pertaining to the business world to enhance their ability to manage businesses effectively.</p> <p>CO5. Acquire knowledge about FEMA and SEBI</p>
Course Outline	<p>Unit- I- Importance of law in business Definition, Object, Need, Nature & Sources of Business Law, A brief discussion on driving forces of laws in India in this changing Business Environment.</p> <p>The Limited Liability Partnership Act, 2008- Definition, Salient Features of LLP, Advantages and Disadvantages of LLP, Differences between: LLP and traditional Partnership, LLP and Company, Incorporation of LLP, Conversions into LLP, Winding up and dissolution.</p> <p>Unit- II- The Companies Act, 2013 Formation of Company, Online Filling of Documents, Management and Administration of Company, Directors, Meetings, Winding up and Administration of Company Law. (Latest Provisions)</p> <p>Unit- III- Insolvency and Bankruptcy Code, 2016 Background, Objective, Salient features, Insolvency vs. Bankruptcy, Insolvency Resolution Process, Issues and Challenges of IBC, Latest Provisions and Cases.</p> <p>Unit IV- Competition Act & IPR Enactment of Competition Act 2002, Definitions, Competition Commission of India- its duties powers and functions, Penalties – Important Cases Intellectual Property Rights- Meaning, Nature and Scope of Intellectual Property as per IPR Act, Duration and Penalties for Infringement- Important Cases.</p> <p>Unit-V FEMA & SEBI FEMA- Definitions, Regulation and Management of Foreign Exchange in India, Authorized Person, Contravention and Penalties, Replacement of FERA BY FEMA- Important cases. SEBI Act for Investor Protection.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks

References		Text Books <ul style="list-style-type: none"> Suresh Bedi. 2004. Business Environment. Excel Books. Daniel Albuquerque. Legal Aspects of Business. Oxford University Press. Other Readings: <ul style="list-style-type: none"> Justin Paul. Business Environment: Text and Cases. Tata McGraw Hill, New Delhi. A Manual of Business Law by Maheswari & Maheswari- Himalaya Publications.
-------------------	--	--

Course Name		Digital Marketing
Course Code		
Course Credit		3
Semester		I
Aims and Objectives		To help students to acquire the basic conceptual knowledge of E-Marketing and to impart skills for use of technology in marketing.
Course Intended Learning Outcome		<p>After completion of this paper student will be able to -</p> <p>CO1: Identify the opportunities for marketers on digital platform and understand the impact of digital space and digital marketing in reaching out to customers.</p> <p>CO2: Develop an idea for Planning Online Digital Marketing and Website Strategy by using social media tools in digital marketing.</p> <p>CO3: Recognize the importance of Search Engines in the digital marketing ecosystem also Illustrate Search Engine Marketing strategy.</p> <p>CO4: Estimate marketers' use of listening, talking, energizing & supporting by using social media marketing also to Identify the spread of Word of Mouth through social media.</p> <p>CO5: Analyse new technologies & advancement emerging in Digital Marketing and Legal& Ethical Issues in Digital Marketing and outline the Privacy concerns and Cyber Security in digital marketing.</p>
Course Outline		<p>Unit-I:Introduction to Digital Marketing</p> <p>Introduction to Marketing , Offline & Online Marketing, Relationship between PLC & Marketing Communication, Traditional Marketing and Digital Marketing. Definition, Concept, Scope of Digital Marketing,</p> <p>Unit-II: Planning Online Digital Marketing</p> <p>Demystifying Digital Marketing, 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.</p> <p>Unit-III: Search Engine Optimization (SEO)</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>Unit-IV: Social Media Marketing Fundamentals of Social Media Marketing, Content Strategy for Social Media Marketing, Word-of-Mouth, CRM, Working with Linked In, Twitter, YouTube, Facebook, Instagram. Mobile Marketing, Email Marketing, Content Marketing, Influencer Marketing, M-Commerce & E-Commerce, Case Study.</p> <p>Unit-V: Digital Marketing & Law 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.</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		<p>Textbook</p> <ul style="list-style-type: none"> • Internet Marketing: Moutusy Maity, Oxford University Press <p>Reference books:</p> <ul style="list-style-type: none"> • Digital Marketing: Seema Gupta- Tata McGraw Hill • Fundamentals of Digital Marketing : Puneet Bhatia–Pearson • https://ondigitalmarketing.com/learn/odm/ • Kotler, Philip, and Kevin Lane Keller. "Marketing management." 15e. Pearson Learning. Seema Gupta. "Digital Marketing". 2018. McGraw Hill Education. Dodson, I. (2016). • "The art of digital marketing: the definitive guide to creating strategic, targeted, and measurable online campaigns". • John Wiley & Sons. Rob Stokes. "eMarketing: The essential guide to marketing in a digital world". 5th Edition Fundamentals of Digital Marketing : Puneet Bhatia–Pearson

Course Name		Financial Institutions And Markets
Course Code		
Course Credit		3
Semester		I
Aims and Objectives		To equip students with an understanding of the financial system, its constituents, the principles on which it operates, inter linkages, regulatory concerns, and implications for society & policy formulation.
Course Intended Learning Outcome		<p>After doing this course, students should be able to:</p> <p>CO1: Understand the working of financial institutions and markets both individually and as an interlinked system.</p> <p>CO2: Understand the organization, role, functioning and need for regulation of different types of financial markets and the implications of the same on society.</p>

		<p>CO3: Understand the organization, role, functioning and need for regulation of different types of non-depository institutions like mutual funds, pension funds, insurance, venture capital, private equity and hedge funds and the implications of the same on society.</p> <p>CO4: Critically analyze the pivotal role of banking in a financial system and the reasons for it being among the most tightly regulated industries in the world.</p> <p>CO5: Understand the impediments to financial inclusion and critically evaluate different ways of developing sustainable financial inclusion. Also critically analyse the working of the micro finance industry.</p>
Course Outline		<p>Unit I – Introduction: Overview of financial markets and financial instruments; Role of financial institutions, depository and non-depository institutions; Consolidation & competition among financial institutions; Financial conglomerates.</p> <p>Overview of the Indian financial system including financial sector reforms; Other contemporary issues in finance.</p> <p>Unit II- Financial Markets: Money markets-organization, economic role, instruments & regulation; Capital Markets- Primary & secondary markets and their organization; Different types of market structures, short selling and its implications, buying on margin; Stock market indicators, their methods of computation and implications of the same; Security market regulation and stability.</p> <p>Unit III- Non-Depository Institutions: Mutual Funds- Types of mutual funds schemes, ETFs, Expenses associated with mutual funds; An overview of Indian Mutual Funds Industry; Hedge funds, venture capital funds, private equity funds and regulation.</p> <p>Pension Funds, National Pension System.</p> <p>Insurance, Regulation</p> <p>Unit IV- Banking: An overview of the banking industry; Balance sheet of a bank; Sources & uses of funds of banks, fee based & off balance sheet activities; Securitization; Bank earnings & bank performance, investment banking; Bank failure & regulation; Reasons for banks being heavily regulated, bank run, deposit insurance, capital adequacy regulation and a critique of the Basel norms, bank examination etc; The problem of moral hazard & too big to fail institutions; RBI and its policy evolution.</p> <p>Unit V- Financial Inclusion: Concept of financial inclusion; Challenges involved in measuring financial inclusion; Impediments to financial inclusion; Role of financial inclusion in reducing poverty and income inequality, evidence-based examples of policies to support healthy and sustainable financial inclusion.</p> <p>Microfinance and its relevance; Challenges faced by the microfinance industry; Change in the sources of funding of the microfinance institutions; Critical evaluation of the working of the microfinance industry, the problem of mission drift.</p> <p>Relevant case studies in each Unit.</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks

		▪ End Semester Assessment : 70 Marks
References		<p>Readings (Unit wise):</p> <p>Adams, D. & Vogel, R. (2014). <i>Microfinance approaching middle age</i>. Enterprise Development and Microfinance. <i>Unit(s) - VI Annual Report</i>. Insurance Regulatory and Development Authority. <i>Unit(s)-IV Annual Report</i>. Pension Fund Regulatory and Development Authority. <i>Unit(s)-IV Annual Report</i>. Securities and Exchange Board of India. <i>Unit(s)-IV</i></p> <p>Demirguc-Kunt, A. (2014). <i>Presidential Address: Financial Inclusion</i>. Atlantic Economic Journal. <i>Unit(s)- VI</i></p> <p>Fabozzi, F., Modigliani, F. & Jones, F. (2013). <i>Foundations of Financial Markets and Institutions</i>. Pearson. <i>Unit(s)- III</i></p> <p>Kidwell, D., Blackwell, D., Whidbee, D. & Sias, R. (2016). <i>Financial Institutions Markets and Money</i>. Wiley. <i>Unit(s)- III and V</i></p> <p>Kohn, M. (2004). <i>Financial Institutions and Markets</i>. Oxford University Press. <i>Unit(s)-IV</i></p> <p>Madura, J. (2014). <i>Financial Markets and Institutions</i>. Cengage. <i>Unit(s)- I, II and IV</i></p> <p>Mishkin, F.S. (2015). <i>The Economics of Money Banking and Financial Markets</i>. Pearson. <i>Unit(s)- II</i></p> <p>Mohan, R. & Ray, P. (2017). <i>Indian Financial Sector: Structure, Trends and Turns</i>. IMF Working Papers. <i>Unit(s)-I</i></p> <p>Patil, R.H. (2006). <i>Current State of the Indian Capital Market</i>. Economic and Political Weekly. <i>Unit(s)- III</i></p> <p>RamMohan, T.T. (2016). <i>Public Sector Banks Are Adrift</i>. Economic and Political Weekly. <i>Report on Trend and Progress of Banking in India</i>. Reserve Bank of India. <i>Unit(s)-V</i></p> <p>Speeches, Reserve Bank of India. <i>Unit(s)-V</i></p>

Course Name		Business Economics
Course Code		
Course Credit		3
Semester		I
Aims and Objectives		To help students develop a managerial perspective to economic fundamentals aiding in decision making under given environment.
Course Intended Learning Outcome		<p>At the end of the course students will be able to:</p> <p>CO1: Analyse Scope and methods of Managerial Economics</p> <p>CO2: Ability to forecast demand in light of changing circumstances and to formulate business plans.</p> <p>CO3: Enumerate Concepts in resource allocation</p> <p>CO4: Evaluate Market Structure and Advertisement budgeting</p> <p>CO5: Apply Pricing methods and approaches.</p>
Course Outline		<p>UNIT I Fundamental Concepts & Principles:</p> <p>Introduction to Managerial Economics; Scope; Basic Concepts and Techniques, Nature of Economic Analysis, Role and responsibility of</p>

		<p>managerial economic; Implicit and explicit costs.</p> <p>UNIT II Demand Analysis: The demand schedule and demand curve; Demand function; Price elasticity of demand; Interpretation of elasticity of demand. Income and cross elasticity of demand; business and economic forecasting; Method of forecasting</p> <p>UNIT III Theory of Production: The production function; One variable input production function – Empirical estimation and managerial uses; Two-variable input production function , Isoquants – Characteristics; Features and managerial use; Formulation of a Cobb- Douglas production function.</p> <p>UNIT IV Price determination under different market conditions Characteristics of different market structure& pricing- perfect, monopolistic, oligopoly and monopoly.</p> <p>UNIT V Theory of Cost & Cost Concepts: Meaning and managerial use; Cost function - cost curves; Empirical estimation of a short run cost function; Techniques of cost control and cost reduction.</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		<p>Suggested Readings</p> <ul style="list-style-type: none"> ● Craig Peterson. H.Cris Lewis, W.:Managerial Economics, Pearson Education, Delhi. ● Mehta P.L.Managerial Economics Analysis, Problems and cases, sultan Chand and Sons. ● Mukherjee Sampat: Business and Managerial Economics. New Central Book Agency, Calcutta. ● Baumol W. J.,; Economic Theory and Operations Analysis, Prentice Hall of India LTD. ● Johnson J; Economic Methods, New York, McGraw Hill. ● Reddy, P.N. &Appannaiah, H.R., Essential Managerial Economics. Himalaya Publishing House. ● Joal Dean: managerial Economics, PHI, New Delhi. ● Case, “Principles of Economics”, Pearson Education, Delhi

SEMESTER	Paper Code	Course Name	Course type	Marks	Credit
SEMESTER- II		Advanced Management Accounting	PC-VI	100	3
		Global Financial Reporting & Disclosure	PC-VII	100	3
		Research Methodology in Business	PC-VIII	100	3
		Computer Application in Business	PC-IX	100	3
		Management Concepts and Practices	PC-X	100	3

		Financial Planning	GEC-II	100	3
		Total		600	18

Course Name	Advanced Management Accounting
Course Code	
Course Credit	3
Semester	II
Aims and Objectives	To equip the students with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making.
Course Intended Learning Outcome	<p>After completing the course, the student will be able to:</p> <p>CO1: Identify differences between various forms of accounting and identify cost according to their associated activities and apply costing techniques for computing cost of products or services.</p> <p>CO2: Prepare income statements using variable costing and absorption costing.</p> <p>CO3: Prepare different forms of budgetary statements, and use standard costing and variance analysis in real life.</p> <p>CO4: Make various managerial decisions on the basis of learning about concepts and issues involved therein.</p> <p>CO5: Identify and control cost at a responsibility centre assigned to a manager, analyse and report performance of the assigned responsibility centre.</p> <p>.</p>
Course Outline	<p>Unit I-Introduction: Basics of Management accounting -Nature and functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost concepts and classifications. Activity Based Costing (ABC): Concept and Uses; Flow of Costs in ABC; Traditional Costing System vs. ABC.</p> <p>Unit II-Variable and Absorption Costing: Concept, & Applications of Variable Costing. Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break - Even Analysis.</p> <p>Unit III -Budgeting: Nature and functions; Preparation of different types of budgets, Fixed versus Flexible Budgeting. Standard Costing, - Concept, Types of standards; Variance analysis: Materials, Labour, Overheads, Sales variances, Managerial uses of variances.</p> <p>Unit IV-Relevant Information and Short-Run Managerial Decisions: Managerial decision making: Decision making process; Differential analysis; Types of managerial decisions - Make/Buy, Add/Drop, Operate/Shutdown, Special Order.</p> <p>Unit V-Responsibility Accounting and Divisional Performance Measurement: Advantages and disadvantages of decentralization; Concept of responsibility accounting, Responsibility centers, Financial measures of</p>

		performance, Non-financial performance measures, Transfer Pricing. Performance Measurement: Balanced Scorecard.
Evaluation		<ul style="list-style-type: none"> Internal Assessment : 30 Marks End Semester Assessment : 70 Marks
References		Readings (Unit wise): Balakrishnan, Ramji, Sivaramakrishnan, K. & Sprinkle, Geoffrey B. (2008). <i>Managerial Accounting</i> . John Wiley and sons. Unit(s) – V Colin, Drury. (2001). <i>Management and Cost Accounting</i> . Thomson Learning. Unit(s) – II Davis, Charles E. & Davis, Elizabeth. (2013). <i>Managerial Accounting</i> . John Wiley and Sons. Unit(s) – V Garison, R.H. & Noreen, E.W. (2000). <i>Managerial Accounting</i> . McGraw Hill. Unit(s) – III, IV Hilton, Ronald W. (2011). <i>Managerial Accounting</i> . McGraw Hill Education. Unit(s) – III, IV Horngreen, Charles T., Sundem, Gary L. & Stratton, William O. (1992). <i>Introduction to Management Accounting</i> . Prentice Hall of India. Unit(s) – II Lal, Jawahar (2016). <i>Advanced Management Accounting, Text, Problems and Cases</i> . S. Chand & Co., New Delhi. Unit(s) – I, V, VI Maher, Michael W., Stickney, Clyde P. & Weil, Roman L. (2011). <i>Managerial Accounting, An Introduction to concepts, Methods and uses</i> . South-Western College Pub. Unit(s) – I

Course Name		Global Financial Reporting and Disclosure
Course Code		
Course Credit		3
Semester		II
Aims and Objectives		To develop the understanding about present-day management accounting techniques and to develop the skills and competencies that management accountants in order to take advantage of the opportunities offered by the new management accounting techniques.
Course Intended Learning Outcome		After completing the course, the student will be able to: CO1: Know the developments in accounting theory, financial reporting and disclosure practices at the national and international level. CO2: Learn accounting standards and their construction, the state-of-the-art developments in accounting standards worldwide and in India. CO3: Do valuation of assets and liabilities and depreciation accounting according to different methods. CO4: Make valuation of intangible assets CO5: Understand the emerging trends in financial reporting
Course		Unit I-Financial Reporting – Objectives, users in financial reporting,

Outline		<p>qualitative characteristics of accounting information; Factors influencing financial reporting in India, Factors influencing accounting environment.</p> <p>Accounting Principles- Generally Accepted Accounting Principles; Selection of accounting principle; AS-1 Disclosure of Accounting Policies; Indian Accounting Standards</p> <p>Unit II-Accounting Standard Setting: 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>Unit-III-Assets-Methods of Asset Valuation, Liabilities- Classification, Measurement, Theories of equity, Depreciation Accounting and Policy</p> <p>Unit IV-Accounting and Reporting of Intangibles: Fair value measurement - rationale, accounting standards on fair value measurement. Accounting for Changing Prices</p> <p>Unit V- Emerging Trends in reporting-integrated reporting; Corporate social responsibility reporting; Human resource reporting and value added statements.</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		<p>Readings (Unit wise):</p> <p>Belkai, Ahmed Riahi. (2004). <i>Accounting Theory</i>. Thomas Learning. <i>Unit(s) - I</i></p> <p>Benston, George J., Bromwich, Michael Litan, Robert E. & Wagenhofer, Alfred (2006). <i>World Financial Reporting</i>. Oxford University Press. <i>Unit(s) – V</i></p> <p>Bloom, Robert & Elager, Pieter T. (1995). <i>Accounting Theory and Policy</i>. Harcourt Braces Joranvich. <i>Unit(s) - II</i></p> <p>Glaulier, M.W.E. & Underdown, B. (1994). <i>Accounting Theory and Practice</i>. FT Prentice Hall. <i>Unit(s) - II</i></p> <p>Hendriksen, E. S. (1991). <i>Accounting Theory</i>. Richard D. Irwin <i>Unit(s) - I</i></p> <p>Mautz, R. K. and William, G. May. <i>Financial Disclosure in a Competitive Economy</i>. Financial Executive Research Foundation, USA. <i>Unit(s) – III, IV</i></p> <p>Lal, Jawahar (2017). <i>Accounting Theory & Practice</i>. Himalaya Publishing. <i>Unit(s) – IV, V</i></p> <p>Wolk, Harry I, Dodd, James L. & Rozycki, John J. (2007). <i>Accounting Theory Conceptual and Institutional Approach</i>. Sage Publications. <i>Unit(s) - III</i></p>

Course Name		Research Methodology in Business
Course Code		
Course Credit		3

Semester		II
Aims and Objectives		To acquaint students with the concepts of Social Survey and Research. They will also be provided inputs for research methods, research methodology, process of research and the process of report writing.
Course Intended Learning Outcome		At the end of the course students will be able to: CO1: Understand Meaning of Research and role of research in various functional areas. CO2: Formulate hypothesis and research design. CO3: Identify Methods of Data collection and pilot study CO4: Develop Processing and Analysis of data CO5: Apply Report writing techniques and draft research report
Course Outline		UNIT I Introduction: Meaning and Objectives, Type of Research, Role of research in functional areas; Accounting, Finance, Marketing, HR etc. Research Methods, Research Methodology, Research Process. UNIT II Defining Research Problems: Setting Objectives, Formulating Hypothesis, Research Design, Sample Design. UNIT III 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. UNIT IV Analysis and Data Processing: Classification, Tabulation, Editing, Analysis and interpretation of data, Uni-variate, Bi-variate and Multivariate Analysis. UNIT V Preparation and writing a Research report: Categories of report, parts of a report, presentation of a report.
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		Readings (Unit wise) Cooper, D. R. & Schindler, P. S. (2003). <i>Business Research Methods</i> . Boston, Mass.: McGraw-Hill/Irwin <ul style="list-style-type: none"> ▪ <i>Unit(s): I, II, III, IV and V</i> Greene, W. H. (2017). <i>Econometric Analysis</i> . Pearson Pvt. limited <i>Unit(s): III and V</i> Wooldridge, J. M. (2001). <i>Econometric Analysis of Cross Section and Panel Data</i> . MIT Press, USA. <i>Unit(s): III, and V</i> Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin (2013). <i>Business Research Methods</i> . Cengage Learning limited <ul style="list-style-type: none"> ▪ <i>Unit(s): I, II, III, IV and V</i>

Course Name		Computer Application in Business
Course Code		

Course Credit	3
Semester	II
Objectives	The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations.
Course Intended Learning Outcome	<p>At the end of the course students are able to:</p> <p>CO1 : Explain the basic concepts of computer system and analyse and compare the features of various mobile payment apps;</p> <p>CO2 : Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc.;</p> <p>CO3 : Prepare a business presentation on MS PowerPoint and perform various mathematical, logical, and other functions on a large set of data using MS Excel;</p> <p>CO4 : Demonstrate skills to use ERP and SAP in business processes;</p> <p>CO5: Explain various functionalities of Accounting Software.</p>
Course Outline	<p>Unit I: Introduction to essential tools- I Introduction to facilities & commonly used features of word, Power Point, Excel. The following topics to be taught in the computer lab.: a) Word Processing b) PowerPoint</p> <p>Unit II: Introduction to essential tools- II a) Spreadsheet: for Capital Budgeting b) Using Spreadsheet for Data Analysis & Reporting Features Using spreadsheet for analysis of business data and making reports on Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters Correlation and Regression.</p> <p>Unit III: Introduction to ERP Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page. Recording Day-To-Day Transactions In ERP, MIS Reports.</p> <p>Unit IV: Introduction to Advanced Excel Advanced Features and Data (What – If) Analysis: Types & Components of Charts (Line, Pie and Stacked Bar, Column), Creating, Deleting, Editing Chart, Changing and Displaying, Formatting a Chart, Data sorting, Data filtering – auto filter and advance filter, Filtering Rows through Data Form, Importing & Exporting Data, Validation of data, subtotal, data chart, pivot table and pivot chart, goal seek, scenario.</p> <p>Unit V: Introduction to R R software, Installing packages in R, Basics of R, Data Structures, Reading Data into R, Reshaping Data, Functions in R, Basic Statistical and mathematical tools in R.</p>

Evaluation		<ul style="list-style-type: none"> Internal Assessment: 30 Marks End Semester Assessment: 70 Marks (Practical)
References		<p>Suggested Readings:</p> <ul style="list-style-type: none"> Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel Book. Boockholdt, J. L. (1999). Accounting Information System: Transaction Processing and Control. Boston: Irwin McGraw Hill. Gelinas, U. J., & Steve, G. S. (2002). Sutton, Accounting Information System. Mason: South Western Thomson Learning. Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing. Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd. Connell, M. SAP ERP User Guide Schmalzing, K SAP Controlling in SAP FICO Arora, J.S. Tally ERP. New Delhi: Kalyani Publications. R For Everyone, Jared P. Lander, Pearson <p>Note: Open-Source Software or MS Excel, MS Access, Tally and R may be used at appropriate places.</p>

Course Name		Management Concepts and Practices
Course Code		
Course Credit		3
Semester		II
Aims and Objectives		To familiarize the students with the developments of management principles and practices.
Course Intended Learning Outcome		<p>At the end of the course students will be able to:</p> <p>CO 1: Understand the various concepts of management and Planning</p> <p>CO 2: Describe and assess the basic design elements of organizational structure and develop optimal managerial decisions.</p> <p>CO 3: Know about the role of planning, organizational design and decision making in an organization</p> <p>CO 3: Understand the concepts management of human resources</p> <p>CO 4: Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.</p> <p>CO 5: Learn effective communication to achieve organizational goal.</p> <p>.</p>
Course Outline		<p>UNIT-I Basic Concepts of Management and Planning</p> <p>Historical development of management thought- Classical, Neo-Classical and Modern Schools, Tasks of a professional manager, Managerial roles, Nature and significance, developing planning premises, planning exercises and limitations</p> <p>UNIT-II Organizational Design:</p> <p>Organization structure-mechanistic and organic, Products Functional, and Project and Matrix structure, Centralization vs. Decentralization of Authority, Informal Organization and Organization Effectiveness.</p>

		<p>Decision Making: Types of decision, decision making process, models, techniques and conditions, creativity exercises.</p> <p>UNIT-III Management of Human Resources: Manpower planning, Job Analysis, Recruitment & Selection, Training and Development, Performance Appraisal.</p> <p>UNIT IV Leadership: Concept; Leadership styles; Theories- Trail theory, Behavioral theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.</p> <p>UNIT V Organizational Communication: Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication; Stress Management</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		<p>Text Book</p> <ul style="list-style-type: none"> ● Robbins, "Management", Pearsons Education, New Delhi. ● Koontz & Weihrich, "Essentials of Management "-McGraw Hill <p>Other Readings</p> <ul style="list-style-type: none"> ● Gibson J Letal: Organisations, Behaviour, Structure and Process-McGraw Hill ● Rao & Narayana ; Principle & Practice of Management – Konark Publishing ● Stoner & Freeman : Management-PHI ● Prasad L.M.: Principles & Practice of Management – Sultan Chand. ● Prasad Manmohan," Management: Concepts and Practices, Himalayan. ● Terry, George R," Principles of Management", Richard D Irwin.

Course Name		Financial Planning
Course Code		
Course Credit		3
Semester		II
Aims and Objectives		To enable critical thinking in students with respect to analysis and application of innovative solutions to varied financial problems.
Course Intended Learning Outcome		<p>At the end of the course students will be able to:</p> <p>CO1: Understand the premise of financial planning and identify the financial goals.</p> <p>CO2: Critically evaluate the investment instruments suitable for different financial goals in different time span.</p>

		<p>CO3: Apply appropriate financial instruments to manage individuals 'finances.</p> <p>CO4: Analyse investment in primary market.</p> <p>CO5: Understand credit planning, retirement planning as well as estate planning.</p>
Course Outline		<p>Unit I-Financial Planning & Investment Environment: Financial planning process and life cycle approach, Ascertainment of financial goals; Application of investment alternatives in financial plans - Bonds, Equity Shares, Mutual Funds, Fixed Deposits, PPF, Financial Derivatives, Commodity derivatives, gold & bullion; Innovative investment products like Exchange Traded funds (ETFs), Real Estate Investment Trusts (REITS), Infrastructure Investment Trust (INVITS); Independent opening and operation of trading and Demat account.</p> <p>Unit II-Diversity in Financial Planning: Planning for life insurance and health insurance; Primary clauses in life and healthcare insurance agreement; Application of compounding and indexing; Balancing Mutual Funds; Funds' CAGR, SIP/ SWP/ STP and Index Funds; Identification of common stocks with uncommon profits; Identification of competitive durable advantage of equity; Equity with moat; Principles and variables of value investing system (Using cases of Equity from BSE/ NSE).</p> <p>Unit III-Building Financial Plans: Critical analysis of investments, Insurance and tax saving instruments; Risk assessment of individual; Building financial plans using spreadsheets; Evaluation of financial plan.</p> <p>Unit IV-Investment in Primary Market: Concept of Initial Public Offer (IPO) FPO, Offer for sale, Private placement; IPO Process; Eligibility & Norms for IPO; Role of Credit Rating Agency; Categories of IPO- Traditional and Contemporary.</p> <p>Unit V-Credit & Retirement Planning: Assessment of credit; Reverse mortgage; Optimal Use of Education loan; Consumer and housing finance; EMI: Calculations & Long-term Impact; Credit card management; Overdraft protection; Credit history, Retirement solutions, Critical analysis of retirement planning, pension plans including taxes and inflation; Estate planning- Objectives of will, creating a valid will; Power of attorney.</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		<p>Readings (Unit Wise):</p> <ol style="list-style-type: none"> 1. Buffet, Marry and Clark, David (2011). <i>Warren Buffett and the Interpretation of Financial Statement. Unit(s) - I, II.</i> Department of Commerce, University of Delhi 23 2. Fisher, A. Philip (2010). <i>Common Stocks and Uncommon Profits.</i> Wiley. <i>Unit(s)- I, II</i> 3. Graham, Benjamin (2017). <i>The Intelligent Investor. Unit(s) - I, II</i> 4. Keown, A. J. (2017). <i>Personal Finance – Turning money into wealth.</i> Pearson Publication, <i>Unit(s) - III, V</i> 5. Khurshed, Arif (2016). <i>Initial Public Offerings: The mechanics and performance of IPOs,</i> Harriman House Publishing. <i>Unit(s) - IV</i>

		6. Madura, Jeff (2016). <i>Personal Finance</i> . Pearson. Unit(s) I, III, V 7. Soota, Ashok and Gopalan, S. R. (2012). <i>Entrepreneurship Simplified: From Idea to IPO</i> . Penguin Random House India. Unit(s) - IV 8. Spier, Guy (2014). <i>The Education of Value Investor</i> . Palgrave. Unit(s) - I, II
--	--	--

SEMESTER	Paper Code	Course Name	Course type	Marks	Credit
SEMESTER- III		Advanced Financial Management	PC-XI	100	3
		Forensic Accounting and Auditing	PC-XII	100	3
		Summer Internship (Project Report -100, Presentation and Viva Voce -100)	PC-XIII	200	6
		(A) Accounting & Finance Investment Analysis and Portfolio Management International Finance	PEC-I	100	3
		(B) Banking & Insurance Management of Financial Institutions Digital Banking	PEC-II	100	3
		Total		600	18

Course Name		Advanced Financial Management
Course Code		
Course Credit		3
Semester		III
Aims and Objectives		To make students understand various issues involved in financial management of a company and equip them with advanced analytical tools and techniques which can enhance their analytical ability for making sound financial decisions and policies in a company.
Course Intended Learning Outcome		After studying this course the students should be able to: CO1: Understand the foundations of financial management, risk return framework and role of a finance manager. CO2: Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques. CO3: Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure. CO4: Critically examine various theories and policies of dividend and determine optimal payout policy. CO5: Understand the intricacies of working capital management and effectively manage cash, receivables and inventories along with analysis of various forms of corporate restructuring.
Course Outline		Unit I-Introduction: Nature, scope and objectives of financial management; Finance as a strategic function; Role of a finance manager; Concepts of Risk,

	<p>Return and Time value of money; Financial decision making and types of financial decisions; Risk-return trade off in financial decisions; Agency problem and agency costs.</p> <p>Unit II-Capital Budgeting Decision: Nature, significance and types of capital budgeting decisions; Capital budgeting process; Principles of cash flow estimation; Estimation of cash flows; Capital budgeting techniques-ARR, Payback period, Discounted Payback Period (DPB), Net Present value (NPV), Equivalent Annual NPV, and Internal rate of return (IRR), Incremental IRR, Modified IRR, XIRR and Profitability index; Techniques for incorporating risk and uncertainty in capital budgeting decisions. (Capital Budgeting using Spreadsheets)</p> <p>Unit III-Cost of Capital and Capital Structure Decision: Specific costs of capital, weighted average cost of capital, weighted marginal cost of capital; Theories of capital structure- Net Income theory, Net Operating Income theory, Traditional theory, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, effect of information asymmetry on capital structure; Financial leverage and evaluation of financial plans (EBIT-EPS analysis); The concept of present value of interest tax shield.</p> <p>Unit IV-Dividend Decision: Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation -Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory; Relevance of dividend under market imperfections; Traditional and Radical position on dividend; Types of dividend policies in practice; Determinants of dividend policy in practice.</p> <p>Unit V-Working Capital Management: Concept and types of working capital; Operating cycle and cash cycle; Estimation of working capital requirement; Approaches of working capital financing; Determinants of working capital; Components of working capital management; Cash management, Receivables management- dimensions of credit policy, credit analysis and evaluation of credit policies; Inventory management.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References	<ul style="list-style-type: none"> ▪ Brealey, R. A. and Myers S. C. (2017). <i>Principles of Corporate Finance</i>. McGraw Hill. <i>Unit(s) - I, III,</i> ▪ Chandra, P. (2017). <i>Financial Management-Theory and Practice</i>. Tata McGraw Hill. <i>Unit(s)- II, III, V and VI</i> ▪ Damodaran, A. (2007). <i>Corporate Finance: Theory and Practice</i>. John Wiley & Sons. <i>Unit(s) - I</i> ▪ Ehrhardt, M. C. & Brigham, E. F. (2003). <i>Corporate Finance</i>. Cengage Learning <i>Unit(s) -III</i>

	<ul style="list-style-type: none"> ▪ Khan, M. Y. and Jain, P. K. (2017). <i>Financial Management: Text, Problems and Cases</i>. Tata McGraw Hill. Unit(s) - IV ▪ Pandey, I. M. (2016). <i>Financial Management</i>. Vikas Publishing. Unit(s) - II, IV ▪ Ross, S. A. and Westerfield, R. W. (2017). <i>Corporate Finance</i>. McGraw Hill. Unit(s) - II, IV, V and VI ▪ Van, Horne and Dhamija (2011). <i>Financial Management and Policy</i>. Pearson Unit(s) - I, II, V and VI
--	--

Course Name	Forensic Accounting and Auditing
Course Code	
Course Credit	3
Semester	III
Aims and Objectives	To gain expert knowledge of current audit practices and procedure and apply them in auditing engagements.
Course Intended Learning Outcome	<p>At the end of the course students will be able to:</p> <p>CO1: Understand the emerging trends and contemporary practices and regulatory aspects of corporate auditing.</p> <p>CO2: Apply the tools of forensic accounting and audit in the investigation of corporate frauds</p> <p>CO3: Assess the impact of Artificial Intelligence on the effectiveness of auditing</p> <p>CO4: Outline the methodology of auditing of impersonal ledger accounts</p> <p>CO5: Analyze the role of Auditors in the assessment of ESG performance of the company from the published and unpublished reports.</p>
Course Outline	<p>Unit I- Introduction- Auditing at the Cross road.: Changing business environment and the factors influencing the changes in the auditing of large corporate- new circulars from MCA, NFRA & ICAI and emerging responsibilities of the statutory auditor. Cases of audit frauds, changes in audit reports, incorporation of new information. Continuous online auditing vs. periodic sample auditing.</p> <p>Unit II-Forensic Audit and Investigation: Corporate Frauds and types-Fundamentals of forensic audit-Tools for handling forensic audit-Investigation mechanism and methods –Red Flags and Green Flags-Cyber Forensics-Forensic Audit- laws and regulations</p> <p>Unit III- Role of Artificial Intelligence in Auditing: Concept and importance- AI & enhancing Audit Effectiveness-Scale Rating –Ethical concerns -Challenges in implementation of AI system-Compliance to international auditing standards</p> <p>Unit IV-Audit of Impersonal Ledger: Capital Expenditures, Deferred Revenue Expenditure, Revenue Expenditure, Outstanding Expenses and Incomes, Repairs and Renewals, Distinction Between Reserves and Provisions.</p> <p>Unit V-Sustainable Audit: ESG performance audit, Business Responsibility & Sustainability Reporting-ESG Rating-ESG investment & Technology-ESG & Internal Auditing-Role of auditors- Green Audit, Audit of other non-financial information.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 30 Marks

		▪ End Semester Assessment: 70 Marks
References		Readings (Unit Wise): 1. Reports of different accounting and consultancy houses 2. NFRA, ICAI & MCA website 3. Integration of AI in Auditing-Salim Ghanoum 4. AI Audit in 2022: Guide to faster Audits- AI multiple 5. Auditing in the Age of AI- Voice and Data 6. Forensic Accounting and Fraud Examinations-Wiley 7. Essentials of Forensic Accounting-Michael Crain & W.Hopewood 8. Forensic Audit- CA Kamal Garg 9. Forensic Audit-Decoded—Taxman 10. Sustainable Investing; Beating the market with ESG-Hana Silvala 11. ESG Investing for Dummies-Reilly 12. ESG Disclosure Handbook-World Business Council

Course Name		Summer Internship (Project Report -100, Presentation and Viva Voce -100)
Course Code		
Course Credit		6
Semester		III

(A) Accounting & Finance Specialization

Course Name		Investment Analysis and Portfolio Management
Course Code		
Course Credit		3
Semester		III
Aims and Objectives		To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.
Course Intended Learning Outcome		At the end of this course the learner will be able to: CO1: Understand and analyze market securities. CO2: Acquire the knowledge and understanding of the function of the stock exchange. CO3: Discuss the role of SEBI, BSE, NSE, MCX etc. CO4: Analyze the environment of investment and risk return framework. CO5: Construct portfolios along with a deep understanding of Capital market theory and associated models.
Course Outline		Unit 1: Financial Securities and Security Analysis Investment Versus Speculation, Investment alternatives, Financial Markets, Approaches to Investment Decision Making, Common Errors in Investment Management, Participants in the Securities Market, Risk and Return: Concept, and measuring risk and return of individual security. Unit 2: Valuation of Securities: Factors Influencing Valuation, Valuation of Bonds/Debentures, Valuation of preference shares, and Valuation of Equities: Dividend Discounting Methods, Zero growth, Constant Growth and Variable growth Model,

		<p>(Capitalization of Dividends), P/E Ratio Model,</p> <p>Unit 3: Portfolio Analysis: Portfolio theory: Diversification, Computation of Risk and Return on a portfolio, Efficient frontier, Optimal portfolio, Riskless lending and Borrowing, Single Index Model. Capital Market Line, Security Market Line, CAPM and APT model.</p> <p>Unit 4: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis Economic, Industry and Company Analysis, Technical Analysis, Charting tools, Volume and price trends, technical indicators, Efficient Market Hypothesis, Behavioural Finance.</p> <p>Unit 5: Portfolio Evaluation and Management Selection of securities, Portfolio Execution, Portfolio Revision, Performance Evaluation, Fama Measure of Net Selectivity, Performance Attribution, Formula Plans.</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		<p>Readings (Unit wise):</p> <ol style="list-style-type: none"> 1. Chandra, P. (2017). Investment Analysis and Portfolio Management. Tata McGraw Hill. 2. Bodie, et al. (2009). Investments. McGraw Hill. 3. Fischer, Donald E. and Ronald, J. Jordan (2007). Security Analysis and Portfolio Management. PHI Learning. 4. S. Kevin (2012), Security Analysis and Portfolio Management, PHI Learning

Course Name		INTERNATIONAL FINANCE
Course Code		
Course Credit		3
Semester		III
Aims and Objectives		To provide a theoretical and practical understanding of the issues involved in international finance from the perspective of a company engaged in international trading.
Course Intended Learning Outcome		<p>At the end of the course students will be able to:</p> <p>CO1: Understand the structure of forex market and forex risks.</p> <p>CO2: Analyze the features of different types of forex market.</p> <p>CO3: Examine the types of exposures to the forex market.</p> <p>CO4: Evaluate the various segments of International financial market</p> <p>CO5: Document the various requirements of International Trade Finance</p>
Course Outline		<p>UNIT I- Forex Market: Structure, Exchange Rates, Player & Types of transactions – Risks in Forex Market – Problem of Market Imperfection and MNC's – International Monetary System – The concept of Balance of Payment – Challenges in International Finance.</p> <p>UNIT II- Types of Forex Market: Spot and Forward. Currency Options and Currency Futures – Hedging with currency options and futures, International parity relationship.</p>

		<p>UNIT III- Management of Forex Exposure: Transaction Exposure, Operating/Economic Exposure, Accounting/Transaction exposure.</p> <p>UNIT IV- International Financial Market: Equity Market, Bond Market, International Financing Decisions – Cost of capital, Debt vs. Equity Decisions.</p> <p>UNIT V- Financing International Trade: Letter of Credit, Bill of Lading, Govt. Programmes to Finance International trade – Counter trade – Forms of CounterTrade.</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		<p>Readings (Unit wise):</p> <ol style="list-style-type: none"> 1. IAN.H.Glddy “Global Financial Markets” (AITBS Publishers and Distributors (1997) New Delhi). 2. P.G. Apte “International Financial Management” (Tata McGraw Hill, New Delhi, 1995). 3. Solink B.H.”International Investment” (Addisonwesley publishing Co. Rending Mass). 4. Rajaram S.”Forex Guide to Traders and Bankers” (R.Rajaram Madras). 5. Alan, C.Shapiro,”Multinational Financial Management” IAllyn and Bacon Inc,Boston). 6. Jain, Peyrand & Yadav” International Financial Management” (McMillan India Ltd.) 7. Sharan, V. , International Financial Management, PHI, New Delhi. 8. Eun, C.S. and Resnick, B. G. , International Financial Management, Tat Mc Graw, New Delhi.

(B) Banking & Insurance Specialization

Course Name		Management of Financial Institutions
Course Code		
Course Credit		3
Semester		III
Aims and Objectives		To provide a comprehensive knowledge to the students about the role of financial institutions in the economy and the way these institutions, especially the commercial banks manage the asset and liabilities side of the balance sheet.
Course Intended Learning Outcome		<p>After studying this course, the students should be able to:</p> <p>CO1: Understand the concept of financial intermediaries and their roles and challenges</p> <p>CO2: Critically examine the management of bank capital and liabilities</p> <p>CO3: Analyse and evaluate the Loans and investments made by the financial intermediaries along with the concept of Non-Performing Assets</p> <p>CO4: Critically examine the management of Income and Liquidity and the problem associated with management of liquidity in a financial institution.</p> <p>CO 5: Understand the emerging trends in governance, risk management, insurance, etc. of financial institutions.</p>

Course Outline	<p>UNIT- I- Introduction: Financial Intermediaries and their Economic functions, Efficiency and stability of the financial institutions – Role of financial regulation measuring the efficiency of financial intermediaries Challenges before the financial institutions</p> <p>UNIT-II- Management of Capital and Liabilities: Risk based Capital Standards _ Composition of bank capital – Basel norms. Bank Liabilities – Composition – Funding costs and Banking risk.</p> <p>UNIT –III- Management of Loans and Investments: Loan Management – Principles of sound bank lending – Credit analysis and pricing of Commercial loan, Management of Non-performing Assets.</p> <p>UNIT IV- Management of Income and Liquidity: Income determination – Structure of Income and Expenditure – Allocation of Income – Determining factors of Income allocation. Liquidity; Sources of Liquidity – Asset vs. Liability Liquidity – Estimation liquidity needs and liquidity management theories – Management of Primary reserve Secondary reserve – Problems of liquidity management.</p> <p>UNIT- V- Emerging Areas of Bank Management- Corporate Governance in banks, Financial Inclusion, Risk management, Bancassurance</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References	<p>References:</p> <ul style="list-style-type: none"> ● Srivastava R.M and Nigam Divya “Management of India Financial Institution” Himalaya Publishing House ● Fabozzi, Frank J & Franco M.G” Financial Markets and Institutions” Prentice Hall ● Grosse H.D “Management policies of Commercial Banks” Prentice Hall Inc ● Roland, Robinson “Financial Institutions” Richard D Irwin Inc Homewood Illinois ● Bradley, S.P and Dnignt B.C “Management of Bank Portfolio” John Wiley and Sons Inc ● Cooper S.K &fraser D.R “The Financial Market Place” Adison – Wisley Publishing Company ● Levison Marc “Guide to Financial Markets” The Economists ● Rose and Fraser “ financial Institutions” Business Publication Inc ● JadhavNarendra “Challenges to Indian Banking: Competition. Globalisation and Financial Markets” McMillan India

Course Name	Banking Technology
Course Code	
Course Credit	3
Semester	III
Aims and	The paper aims at providing the knowledge and skills to the students about the concept and operation of digital banking, its products, technology and it

Objectives	relationship with Fintech
Course Intended Learning Outcome	<p>After completing the course, the student will be able to:</p> <p>CO1: Understand the evolution and concept of digital banking and its relationship with neo banking and physical banking</p> <p>CO2: Analyze the features and the importance of different types of digital payment products and its impact on trade and commerce</p> <p>CO3: Assess the mechanism and application of different types of digital currency and its regulatory aspects</p> <p>CO4: Explain the relationship between digital banking and fintech and its different applications</p> <p>CO5: Highlight the emerging trends and challenges in the area of digital banking.</p>
Course Outline	<p>Unit – I: Introduction – Concept, Importance and features of digital banking-Digital banking channels-Digital banking vs. Physical banking, Digital banking vs. Online banking, Digital banking vs. Neo banking-Factors driving growth of digital banking-Impact on trade and commerce</p> <p>Unit – II: Digital Banking and Payment mechanisms- Digital Payment System-Definition and features of digital Payment-Cashless, Contact less and Paperless-Types and benefits of different types of digital payment products-Digital payment technology-Internet Banking and Internet Payment Gateway products,</p> <p>Unit – III: Digital Currencies- Definition –digital currency vrs physical cash- types of digital currencies-CBDC, Crypto currency & Virtual currency- Major digital currencies of the world-Investment in digital currency & crypto exchanges-Regulation and challenges-Impact of digital currency in the future of the monetary system</p> <p>Unit – IV: Digital Banking & Fintech- Concept of Fintech & Technological disruption-Digital banking Vs. fintech- Areas of collaboration, cooperation and conflict between digital bank and fintech-Fintech vrs Techfin-fintech & digital transformation of financial services-Regulation of fintech</p> <p>Unit – V: Emerging Trends and Challenges of Digital Banking- Digital Wallets and Financial Inclusion-Digital Banking and Customer segmentation- Data driven strategies of digital banks-Security and Privacy of Digital Banking-AI & Digital Banking-Emergence of New Technology</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References	<ol style="list-style-type: none"> 1. Digital Banks-Strategies by Chris Skinner 2. The digital banking Revolutions-Luigi Wewege, Michael Thomsett 3. Retail and digital banking,Principles and Practice- John Henderson 4. Bank 4.0,Banking Every where;Never at Bank- Brett King 5. Digital Banking-Indian Institute Banking and finance 6. Smarter Bank; Why Money Management is more important-Ron shevlin 7. Breaking banks;The Innovations,Rogues and strategist Reboot banking- Brett King 8. Virtual Banking- Dan Schatt 9. Digital Banking and Cyber Security- Tolga Tavlas 10. When Tech meets finance- Vicente

SEMESTER	Paper Code	Course Name	Course type	Marks	Credit
SEMESTER- IV		Direct Tax Law & Practice	PC-XIV	100	3
		Goods & Service Tax	PC-XV	100	3
		Financial Analysis & Modelling	PC-XVI	100	3
		Business Intelligence	GEC-III	100	3
		(A) Accounting & Finance Financial Risk Analytics Options, Futures and Derivatives	PEC-III	100	3
		(B) Banking & Insurance Insurance & Fintech Data Analytics for Business	PEC-IV	100	3
		TOTAL		600	18

Course Name	Direct Tax Law and Practice
Course Code	
Course Credit	3
Semester	IV
Aims and Objectives	To elaborate on various recent provisions in Direct Tax System in India for applying in real life situations.
Course Intended Learning Outcome	The successful completion of this course shall enable the student: CO1: Familiarity with the various direct tax provisions CO2: Compute the total income under various heads of income. CO3: Understand the tax Planning procedures. CO4: Learn various special provisions of direct tax CO5: Understand the role of tax administration and e- filing of returns procedure.
Course Outline	UNIT I: Introduction to Taxation Basic Framework of Direct Taxation, Principles of Direct Taxation, Residential Status, Incomes Exempt from Tax, Appraisal of Annual Finance Act, Tax planning and it's Methods, Advance Tax Rules, Securities Transaction Tax, Estate tax, Fringe benefit tax. UNIT II: Computation of Total Income Under Various Heads Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains, Income from Other Sources UNIT III: Tax Planning and Tax Deductions Gross Total income, Deductions from Gross Total Income, Assessment of Individuals, Income of Other Persons Included in Assessee's Total Income, Typical Problems on Assessment of Individuals

		UNIT IV: Special Provisions of Direct Tax Advance Payment of Tax, Penalties & Prosecution and Interest, Tax Deduction or Collection at Source, Refund of Excess Payment, Appeals and Revisions, Set-off and Carry Forward of Losses. UNIT V: Tax Administration and E-filing Income Tax Authorities, Powers of Income Tax Authorities, Kinds of Assessment, Reassessment and settlement of Cases, E-filing of income tax returns
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		Text Books: CA V Rahul (2020): Direct Tax laws Padhuka: Direct taxes ready refencer Dr.VinodSinghaniania& Dr. KapilSinghaniania: Direct Taxes Law and Practice

Course Name		Goods And Services Tax
Course Code		
Course Credit		3
Semester		IV
Aims and Objectives		To provide students with a working knowledge of principles and provisions of GST and to enrich their horizon of knowledge in the field of GST so that they can gain basis understanding of GST law and practices required as a business manager, entrepreneur, Tax Consultant or Practitioner.
Course Intended Learning Outcome		After completion of this course the students would be able to: CO1: Learn the basic framework of GST. CO2: Comprehend the principles of GST registration. CO3: Understand the implications of GST on the taxable capacity of consumers, dealers and of the society at large and its changes. CO4: Understand and use Input tax credit in real life situations CO5: Raise invoices, prepare and file of GST returns.
Course Outline		Unit I: Introduction: Constitutional framework of GST; Concept of Taxing Value addition, Evolution of GST, Rationale of GST & structure (SGST, CGST, UTGST, IGST), GST Council, GST Network Unit II: Registration: Meaning & types of registration, Compulsory registration, Registration process for new applicants, Surrender of registration and Cancellation of Registration. Unit III: Taxable Event & Exemptions from GST: Taxable Event- “Supply” of Goods and Services: within the State, Interstate and Export; Time of supply; Exemption from GST: Meaning and Categories of exemption- Merit Based Exemptions, Technical Exemptions. Reverse charge mechanism, Place of Supply of goods as well as services. Unit IV: Input Tax Credit: Basic conditions for Input Tax Credit; Reversal & apportionment of Credit ; Blocked Credit Tax Credit in respect of Capital Goods; Refund & Rebate of excess Tax Credit; Availability of Tax Credit in special circumstances. Unit V: Invoices, Valuation, Return & Assessment: Raising invoices and valuation, GST return, types, GST Audit, Inspection, Assessment, Appeals & Review, Offences & penalties.

Evaluation		<ul style="list-style-type: none"> Internal Assessment : 30 Marks End Semester Assessment : 70 Marks
References		Reference Books <ul style="list-style-type: none"> CA (Dr.) Arpit Haldia & CA Mohd, Taxmann's GST Law & Practice Dr. Vandana Bangar & Dr. Yogendra Bangar, Comprehensive Guide to Indirect Tax Laws – GST & Customs

Course Name		Financial Analysis and Modeling
Course Code		
Course Credit		3
Semester		IV
Aims and Objectives		To explain the fundamentals of financial analysis and financial modeling for strategic business decision making.
Course Intended Learning Outcome		<p>At the end of the course students will be able to:</p> <p>CO1: Learn about the Concept of Financial Analysis</p> <p>CO2: Know various tools for Financial Analysis</p> <p>CO3: Forecast situations and prepare the financial statements</p> <p>CO4: Use MS- Excel as a tool for Financial Analysis</p> <p>CO5: Understand the basic concept of Financial Modeling</p>
Course Outline		<p>UNIT-I Financial Analysis landscape Concept of Financial Analysis, Understanding Financial Statements, Financial Analysis and Corporate Decision Making – Analysis of Top Line & Bottom Line, Growth Analysis, Equity Investment Analysis, Debt Analysis. Accounting & Financial Decision Making, Stakeholders in Financial Analysis- owners, creditors, regulators.</p> <p>UNIT-II Financial Analysis -Tools DuPont Analysis, Financial Ratios- Balance sheet ratios & Income Statement ratios, Liquidity Ratios, Asset Management Ratios, Debt Management Ratios, Profitability ratios, Ratio analysis in decision making, Interrelationship between financial ratios. (Software applications)</p> <p>UNIT-III MS- Excel Basics of MS- Excel – Spreadsheet, User Interface, Contextual Tabs, Customization, Cell Formatting, Logical Functions, Pivot Table, Statistical Functions, Data Validation, Data Cleaning, Data Manipulation.</p> <p>UNIT-IV Financial Forecasting and Decision Making Financial Forecasting- Types, Usage, Methods, Features, Steps In Forecasting Process, Decisions making with spreadsheets and other softwares.</p> <p>UNIT-V Financial Modeling Basics of Financial Modeling, Components & Requirements, Types of Data & Variables, Forecasting & Financial Modeling, Modeling Income & Expenses, Modeling Indirect Expenses, Modeling EPS & DPS. (Software)</p> <p>Relevant case studies in each Unit.</p>

		Note: Appropriate softwares will be used as instructed by the faculty.
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment: 30 Marks ▪ End Semester Assessment: 70 Marks (30 theory + 40 Practical)
References		Text Books: The Instructor of the course will make the suggestions.

Course Name		Business Intelligence
Course Code		MCC-404
Course Credit		3
Semester		IV
Aims and Objectives		To explain the basic concepts of Business Intelligence and to demonstrate the use of efficiency in BI.
Course Intended Learning Outcome		After completing the course, the student will be able to: CO1: Explain the needs of Business Intelligence. CO2: Discuss the fundamentals of Knowledge Discovery. CO3: Analyze the use of efficiency in BI. CO4: Apply BI in different domains. CO5: Assess the future of BI.
Course Outline		<p>Unit I - Business Intelligence: Effective and timely decisions – Data, information and knowledge – Role of mathematical models – Business intelligence architectures: Cycle of a business intelligence analysis – Enabling factors in business intelligence projects – Development of a business intelligence system – Ethics and business intelligence.</p> <p>Unit – II Knowledge Delivery: The business intelligence user types, Standard reports, Interactive Analysis and Ad Hoc Querying, Parameterized Reports and Self-Service Reporting, dimensional analysis, Alerts/Notifications, Visualization: Charts, Graphs, Widgets, Scorecards and Dashboards, Geographic Visualization, Integrated Analytics, Considerations: Optimizing the Presentation for the Right Message.</p> <p>Unit – III Efficiency: Efficiency measures – The CCR model: Definition of target objectives- Peer groups – Identification of good operating practices; cross efficiency analysis – virtual inputs and outputs – Other models. Pattern matching – cluster analysis, outlier analysis</p> <p>Unit – IV Business Intelligence Applications: Marketing models – Logistic and Production models – Case studies.</p> <p>Unit – V Emerging Trends of Business Intelligence: Future of business intelligence – Emerging Technologies, Machine Learning, Predicting the</p>

		Future, BI Search & Text Analytics – Advanced Visualization – Rich Report, Future beyond Technology.
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment: 30 Marks ▪ End Semester Assessment: 70 Marks
References		<ol style="list-style-type: none"> 1. Efraim Turban, Ramesh Sharda, Dursun Delen, “Decision Support and Business Intelligence Systems”, 9th Edition, Pearson 2013. 2. Larissa T. Moss, S. Atre, “Business Intelligence Roadmap: The Complete Project Lifecycle of Decision Making”, Addison Wesley, 2003. 3. Carlo Verzellis, “Business Intelligence: Data Mining and Optimization for Decision Making”, Wiley Publications, 2009. 4. David Loshin Morgan, Kaufman, “Business Intelligence: The Savvy Manager’s Guide”, Second Edition, 2012. 5. Cindi Howson, “Successful Business Intelligence: Secrets to Making BI a Killer App”, McGraw- Hill, 2007. 6. Ralph Kimball, Margy Ross , Warren Thornthwaite, Joy Mundy, Bob Becker, “The Data Warehouse Lifecycle Toolkit”, Wiley Publication Inc.,2007.

(A) Accounting & Finance Specialization

Course Name		Financial Risk Analytics
Course Code		
Course Credit		3
Semester		IV
Aims and Objectives		To equip the students with essential tools, techniques and models necessary for analyzing different types of risk associated with different business decisions.
Course Intended Learning Outcome		<p>At the end of the course students will be able to :</p> <p>CO1: Understand different types of financial risk</p> <p>CO2: Acquire the knowledge and understanding of financial risk analytics for effective management of risk.</p> <p>CO3: Apply the knowledge of risk management in the financial markets.</p> <p>CO4: Measure the credit risk exposure and apply strategies.</p> <p>CO5: Assess and measure the various operational and liquidity risks.</p>
Course Outline		<p>Unit – I- Introduction: Risk and risk analytics, Financial Risk Analytics, Role of Analytics in Risk Management: Role of data in Analytics, Different types of Analytics, Risk Analytics, Steps in risk analytics, Use of R in analytics, Financial risk analytics,</p> <p>Unit-II- Financial Risk Management: Risk Management, Benefits, Types of risk, Financial markets and types of Financial risks, Credit risk, Operational risk, Model risk, Risk and risk factors, Financial risk management, Steps in risk management process.</p> <p>Unit-III- Market risk Sensitivity measure of market risk, Volatility and correlation measure of market risk, Value at risk and expected shortfall, Management of market risk.</p>

		Unit- IV- Credit risk: Estimating default and migration probabilities, Exposure at default, Loss given default, Credit risk correlation, Credit risk models, Portfolio tracker, Comparison of Credit risk models, Management of credit risk.
		Unit- V- Other financial risks: Operational risk-types, measurement and Managing, Liquidity risk-types, funding liquidity risk, Managing liquidity risk. Model risk.
		<ul style="list-style-type: none"> ▪ Internal Assessment: 30 Marks ▪ End Semester Assessment: 70 Marks
References		Text Books: Financial Risk analytics, R K Arora and Purna Lal, Wiley Financial Analytics, Pitabasa Mohanty, Wiley Financial Analytics with R, Mark j. Bennett, Dirk L. Hugen, Cambridge University Press Business Analytics, Purba Halady Rao, PHI An Introduction to Quantitative Finance, Stephen Blyth, Oxford

Course Name		Options, Futures and Derivatives
Course Code		
Course Credit		3
Semester		IV
Aims and Objectives		To familiarize the students with the application of various tools and techniques of financial risk management.
Course Intended Learning Outcome		On successful completion of the course students will be able to: CO1: Understand the financial derivatives. CO2: Analyse and price diverse derivatives products to generate an optimal risk management strategy. CO3: Demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice. CO4: Demonstrate an understanding of pricing forwards, futures and options contracts. CO5: Gain knowledge about concepts of risk.
Course Outline		UNIT 1: 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. UNIT 2: Forwards & 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. UNIT 3: Options: Terminology and methodology of trading, Types of Options, Option pricing, Options Strategies to hedge risk optimisation UNIT 4: Swaps & Emerging Derivatives: Swaps, types of Swaps, Swap Valuation, and other derivatives, Risk management with Swaps, Emerging Derivatives. UNIT 5: Regulatory Framework of Derivatives: Regulatory bodies in Major international Markets, Regulatory framework in India, regulatory instruments and needs, Accounting for derivative transactions.

Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 40 Marks
References		Suggested Readings: <ul style="list-style-type: none"> ● John C.Hill : Options, Futures & other derivatives, Pearsons. ● T.V. Somanathan, Derivatives, Tata McGraw Hill. ● Redhead, Financial Derivatives, Prentice Hall. ● Lasys Walter, Lexinton, Speculation, Hedge and Commodity Price Forecasting. ● Hill J. and T. Schneecsis, Risk reduction and Potential of Finan. Futures.

(B) Banking & Insurance Specialization

Course Name	Insurance & Fintech
Course Code	
Course Credit	3
Semester	IV
Aims and Objectives	To acquaint students with the legal contexts within which decisions are made and actions are performed for the frequent disputes that require resolution and/or expert opinion.
Course Intended Learning Outcome	<p>Upon successful completion of the course, students will be able to:</p> <p>CO1: Appreciate the role of Insurance in Risk Management.</p> <p>CO2: Comprehend the regulatory environment of insurance.</p> <p>CO3: Understand the basic practice of life insurance in country.</p> <p>CO4: Understand the practical aspect of non-life insurance and health insurance</p> <p>CO5: Develop understanding about FinTech.</p>
Course Outline	<p>Unit I- Insurance: Concept of insurance- importance and types; Essential requirements and principles of insurance; Insurance and risk management; Risk and uncertainty, classification of risks, sources of risk-external and internal, risk management; General insurance and life insurance; Overview of insurance sector in India; Role of insurance in economy.</p> <p>Unit II- Principles and Regulation of Insurance: Principles of Insurance Contract, Insurance Act-Life Insurance; General Insurance; Insurance Regulatory & Development Authority (IRDA) Act - objectives, powers & functions, tax implications of insurance, legal aspects of health insurance, consumer rights, Insurance reforms in India.</p> <p>Unit III- Practice of Life Insurance: Origin, growth of life insurance, types of life insurance policies, Evaluation of plans and riders of life insurance policies, Policy forms & other document, nominations & assignments, alterations and revivals of lapsed policies; Claim Settlement Procedure. Life insurance need analysis and Human Life Value Analysis</p> <p>Unit IV- General Insurance and Health Insurance: Types of General Insurances, Accident Insurance, Motor Insurance, Agriculture Insurance, Health Insurance: Classification, Public Health Sector, Employee State Insurance Scheme, Health Insurance Products, Third Party Agents (TPA's).</p> <p>Unit V – Fintech: 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>

Evaluation		<ul style="list-style-type: none"> Internal Assessment : 30 Marks End Semester Assessment : 70 Marks
References		References: Bare Acts (2018) <i>Insurance Laws and Manuals</i> , Taxmann, <i>Unit(s) -II</i> Indian Institute of Banking and Finance (2015) <i>Insurance products (including Pension Products)</i> . Taxman. <i>Unit(s) - I, III and IV</i> National Insurance Academy (2009). <i>General Insurance Business Operations and Decision Making</i> . Cenage Learning <i>Unit(s) – IV</i> Latest guidelines by RBI policy, Unit-V

Course Name		Data Analytics for Business
Course Code		
Course Credit		3
Semester		IV
Aims and Objectives		To provide students an overview of data quality, data storage, data scrubbing, and data flows issues and trends and to provides the theoretical and practical foundation for data science with focus on solving business decision
Course Intended Learning Outcome		After completing the course, the student will be able to: CO1: Understand the key concepts in data science, including their business applications. CO2: Examine the issues of data quality, data storage, data scrubbing, data flows, and data encryption and their potential solutions. CO3: Apply newly learned data management and analytics skills to data from industries. CO4: Analyze data science methods to solve business problems and to make data-driven decisions. CO5: Evaluate real-life proposals for businesses.
Course Outline		Unit I - Introduction to core concepts and technologies: Introduction, Terminology, data science process, data science toolkit, Example applications. Unit II - Introduction to data analytics: Data analytics, Building blocks of data analytics, Exploratory Data Analysis (EDA), Understanding data from different business domain, sources of data, data pre-processing, data quality issues and data scrubbing, feature extraction and portability, data reduction and transformation. Case Study: EDA on NYC Real Estate Unit III - Data scrapping for web: Web Page Retrieval, Web Scrapping, Regular Expression Extraction, Similarity and Distances, Impact of High Dimensionality, Data Distribution, and Local Data Distribution. Case Study: Data and Web Technologies, Web Scrapping. Unit IV - Classification and Prediction: Decision Tree Induction, Bayesian Classification, Back Propagation, Classification Methods, Prediction, Classifiers accuracy, Cluster Analysis, Clustering Methods, Hierarchical Methods, Density Based Methods, Outlier Analysis. Case Study: Fraud Analytics. Unit V - Introduction to Pythons/ R and Hands-on for Business Problems: Building Data Science models to Identify Spam, News Analytics, Sentiment Analysis, Time Series, and Text Analytics using in R/Python.

Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment : 30 Marks ▪ End Semester Assessment : 70 Marks
References		<p>Text Books:</p> <ol style="list-style-type: none"> 1. Kamber, M., Han, J., Pei, J. (2011). Data Mining: Concepts and Techniques. Netherlands: Elsevier Science. 2. Cathy O’Neil and Rachel Schutt (October, 2013). Doing Data Science, Straight Talk From The Frontline. O’Reilly . 3. Lang, D. T., Nolan, D. (2015). Data Science in R: A Case Studies Approach to Computational Reasoning and Problem Solving. United Kingdom: CRC Press. 4. McKinney, W. (2017). Python for Data Analysis: Data Wrangling with Pandas, NumPy, and IPython. United States: O’Reilly Media. 5. Kim, J., Davenport, T. H. (2013). Keeping Up with the Quants: Your Guide to Understanding and Using Analytics. United States: Harvard Business Review Press. 6. Gardener, M. (2012). Beginning R: The Statistical Programming Language. Ukraine: Wiley.