

SYLLABUS



As per Choice Based Credit System (CBCS)

According to NEP

2023- 2027

Department of Accounting



Jai Narain Vyas University, Jodhpur

ACADEMIC SESSION 2023 – 2027

DEPARTMENT OF ACCOUNTING FACULTY OF COMMERCE & MANAGEMENT STUDIES, JAI NARAIN VYAS UNIVERSITY, JODHPUR

When Jodhpur University was established in 1962, there was single department of commerce and united faculty of commerce. Then for expansion in 1990 the Faculty of Commerce and Management Studies was divided into four departments: (1) Department of Accounting, (2) Business Finance and Economics, (3) Business Administration and (4) Management Studies. The rapid growth of Department of Accounting is reflected in its expansion with more than 18,000 students as passed out. It has produced more than 100 Ph.D. and equal number of students is registered for Ph.D. The department is running the following programmes: (1) M.Com. (Accounting), (2) B.Com. Honors (Accounting), (3) B.Com. Accounting and FinTech, (4) M.Phil. Accounting, (5) Post Graduate Diploma in Computer Accounting and Auditing, (6) Post Graduate Diploma in Tax Practice, (7) Post Graduate Diploma in Cost and Management Accounting.

The Department of Accounting focuses on integrated, interdisciplinary themes of fundamental importance to every aspect of decision making. The department and its expert faculty educate future business leaders. The department is dedicated to instilling the critical thinking necessary to succeed in business. A rich learning environment is enhanced by experiential learning opportunities.

RESEARCH PROGRAMME

The department provides facilities for full time M.Phil / Ph.D. / D.Lit. programmes in Accounting. The research programs in the department promote innovation; focus on activities that can make a difference to problems that matter to industry & society. These research programme continue to attract researchers of excellent caliber.

TEACHING FACULTY

The Department of Accounting is headed by Dr. Mangu Ram with rich teaching experience of over 18 years. The department is supported by four Assistant Professors. Our teaching faculties are widely acknowledged as leaders in research in varied Accounting and Finance Streams. The faculty members have authored various books, produce academic papers, and written an array of articles for general accounting and business publications. The research and consultancy are translated into a classroom experience that is theoretically grounded, evidence-based, practically and forward looking. The teaching team comprises of:

S.NO	NAME	DESIGNATION
1.	Dr. Mangu Ram	Assistant Professor
2.	Dr. Virendra Tater	Assistant Professor
3.	Dr. Anil Verma	Assistant Professor
4.	Dr. Yashpal Meena	Assistant Professor

DEPARTMENT OF ACCOUNTING
FACULTY OF COMMERCE AND MANAGEMENT STUDIES
\JAI NARAIN VYAS UNIVERSITY, JODHPUR

B Com (Hons) Accounting – 2024 – 2027

Level (NHE QF)	Semester	Course Type	Course Code	Course Title	Teaching Hours Per Week			H/W	Total Hours	Total Credits	CA Marks	EoSE Marks	Total Marks
					L	T	P						
5 / (4.5)	I	DC C	ACC50 03T	Financial Accounting	6	-	-	6	90	12	30	70	100
			ACC50 04T	Cost Accounting	6	-	-	6	90		30	70	100
		GEC	GEC51 01T	Management Principles	6	-	-	6	90	6	30	70	100
			GEC52 01T	Managerial Economics	6	-	-	6	90		30	70	100
		AEC	AEC52 12T	English	2	-	-	2	30	2	30	70	100
20													
5 / (4.5)	II	DC C	ACC50 09T	Corporate Accounting	6	-	-	6	90	12	30	70	100
			ACC50 10T	Business Statistics	6	-	-	6	90		30	70	100
		GE C	GEC51 02T	Business Laws	6	-	-	6	90	6	30	70	100
			GEC52 02T	Money and Banking System in India	6	-	-	6	90		30	70	100
		AE C	AEC52 11T	Hindi	2	-	-	2	30	2	30	70	100
TOTAL CREDITS TO BE EARNED										20			
Exit with B.Com. Accounting Certificate (Need to earn 04 Credits of SEC too)													
	III	DC C	ACC60 02T	Management Accounting	6	-	-	6	90	12	30	70	100
			ACC60 03T	Income Tax	6	-	-	6	90		30	70	100
		GE C	GEC61 03T	Company Law	6	-	-	6	90	6	30	70	100
			GEC62 03T	Financial Market Operations	6	-	-	6	90		30	70	100
		SE C	SEC62 01T	Finance for Everyone	2	-	-	2	30	2	30	70	100
			SEC62 02T	Business Communication Skills	2	-	-	2	30		30	70	100
TOTAL CREDITS TO BE EARNED										20			
(1) Student to choose one Skill paper from the TWO offered in the semester.													
	IV	DC C	ACC60 08T	Goods and Services Tax (GST)	6	-	-	6	90	12	30	70	100
			ACC60 09T	Practical Approach to Taxation	6	-	-	6	90		30	70	100

		GE	GEC61 04T	Principles of Marketing	6	-	-	6	90	6	30	70	100
		C	GEC62 04T	Financial Market and Services	6	-	-	6	90		30	70	100
		SE	SEC62 03T	FinTech and Artificial Intelligence (AI)	2	-	-	2	30	2	30	70	100
		C	SEC62 04T	E- Commerce	2	-	-	2	30		30	70	100
TOTAL CREDITS TO BE EARNED										20			
(1) Student to choose one Skill paper from the TWO offered in the semester.													
Exit with B.Com. Accounting Diploma													
		DC	ACC70 04T	Financial Management	6	-	-	6	90	6	30	70	100
	V	DS	ACC70 05T	Business Analytics	6	-	-	6	90	12	30	70	100
			ACC70 06T	Cyber Security and Forensic	6	-	-	6	90		30	70	100
			ACC70 07T	Business Mathematics	6	-	-	6	90		30	70	100
		SE	SEC72 01T	EXIM Procedures and Documentation	2	-	-	2	30		2	30	70
	C	SEC72 02T	Personality development	2	-	-	2	30	30	70		100	
TOTAL CREDITS TO BE EARNED										20			
(1) Student to choose one Skill paper from the TWO offered in the semester.													
		DC	ACC70 13T	Auditing	6	-	-	6	90	6	30	70	100
	VI	DS	ACC70 14T	Corporate Governance	6	-	-	6	90	12	30	70	100
			ACC70 15T	Industrial Relations and Labour Laws	6	-	-	6	90		30	70	100
			ACC70 16T	Artificial Intelligence in Business	6	-	-	6	90		30	70	100
		SE	SEC72 03T	Event Organising and Financing	2	-	-	2	30		2	30	70
	C	SEC72 04T	Entrepreneurship	2	-	-	2	30	30	70		100	
TOTAL CREDITS TO BE EARNED										20			
(1) Student to choose one Skill paper from the TWO offered in the semester.													
Exit with B.Com. Accounting Degree													
		DC	ACC80 01T	Advanced Accounting - I	4	-	-	4	60	12	30	70	100
			ACC80 02T	Advanced Cost Accounting	4	-	-	4	60		30	70	100
			ACC80 03T	Advanced Business Statistics	4	-	-	4	60		30	70	100
	VII	DSE	ACC81 01T	(GROUP I) Cost Management	4	-	-	4	60	8	30	70	100
			ACC81 02T	(GROUP I) Cost Analysis and Control	4	-	-	4	60		30	70	100
			ACC81 03T	(GROUP I) Cost Accounting for Managerial Decision	4	-	-	4	60		30	70	100
			ACC81 04T	(GROUP I) Advanced Management	4	-	-	4	60		30	70	100

			Accounting									
	DSE *	DPR92 11S	Field Study	-	-	-	-	120	4	30	70	100
		DPR92 12S	Project Work	-	-	-	-	120	4	30	70	100
		SEM92 11S	Seminar	-	-	-	-	60	2	30	70	100

TOTAL CREDITS TO BE EARNED

20

(2) Student to choose Two Papers from Group - I

(3) If student choose DSE*(Discipline Specific Elective – Special Type) then he/she can choose any one DSE from the chosen group and one of the DPR. Student can choose either DPR9211S or DPR9212S course because of time constraints.

(4) For DPR and Seminar, One Credit = 30 hours.

VIII	DCC	ACC80 04T	Advanced Accounting - II	4	-	-	4	60	12	30	70	100
		ACC80 05T	International Finance	4	-	-	4	60		30	70	100
		ACC80 06T	Operation Research	4	-	-	4	60		30	70	100
	DSE	ACC82 01T	(GROUP II) Investment Management	4	-	-	4	60	8	30	70	100
		ACC82 02T	(GROUP II) Risk Management	4	-	-	4	60		30	70	100
		ACC82 03T	(GROUP II) Security Analysis and Portfolio Management	4	-	-	4	60		30	70	100
		ACC82 04T	(GROUP II) Investing in Stock Market	4	-	-	4	60		30	70	100
	DSE*	IOJ921 1S	Internship	-	-	-	-	180	4	30	70	100
		IOJ921 2S	On-Job Experience	-	-	-	-	180	4	30	70	100
		CEE92 11S	Community Engagement Experience	-	-	-	-	180	4	30	70	100
		RCC92 11S	Research Credit Course	-	-	-	-	180	4	30	70	100
		SEM92 12S	Seminar	-	-	-	-	60	2	30	70	100

TOTAL CREDITS TO BE EARNED

20

(1) Student to choose Two Papers from Group - II

(2) If student choose DSE*(Discipline Specific Elective – Special Type) then he/she can choose any two DSE from the chosen group and one of the IOJ. Student can choose only one of the IOJ type DSE* course because of time constraints.

(3) For IOJ, CEE and RCC, One Credit = 45 hours. For Seminar one credit = 30 hours.

Exit with B.Com. (Honours) Accounting

Semester – I

ACC5003T: Financial Accounting

Course Objectives:

The course aims to equip conceptual knowledge of financial accounting, to provide knowledge about the technique for preparing accounts in different business organization and to develop an insight into the nature and uses of financial accounting.

Unit 1 Accounting Fundamentals and Accounting Standards

Meaning and scope of Accounting: Need, development and definition of accounting, Objectives of accounting, Generally Accepted Accounting Principles (GAAP), Concepts & Conventions

Introduction of International Financial Reporting Standards and Indian Accounting Standards (IFRSs and Ind-ASs)

Mahajani Bahi Khata System of Accounting – preparation of bahis, trial balance and final accounts

Unit 2 Preparations of Financial Statements

Preparation of Final Accounts of Not-For-Profit Organisation; Accounts from Incomplete Records; Sectional and Self Balancing System

Unit 3 Accounting for Special Transactions

Average Due Date; Consignment Accounts; Accounting for Joint Ventures

Unit 4 Royalty, Insurance and Departmental Accounts

Royalty Accounts; Insurance Claims: Loss of Stock, Loss of Profit & Consequential Losses; Departmental Accounts

Unit 5 Accounting for Partnership Firms

Partnership Introduction, Reconstitution, Dissolution of Firm including insolvency of partners, Amalgamation of firms, sale or conversion of firm

SUGGESTED READINGS:

- Agarwala, A.N. & Agarwala, K.N. : Higher Science of Accounting, Kitab Mahal, Allahabad.
- Anthony, R.N. and Reece, J.S. : Accounting Principles, Rich Irwin Inc.
- Compendium of Statement and Standards of Accounting, The Insttt. of Chartered Accountants of India, New Delhi.
- Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultanchand and Sons, New Delhi.
- Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur paper Book, Nodia.
- Shukla, M.C. Grewal, T.S. and Gupta, S.C.L.: Advanced Accounting, S. Chand & Co. New Delhi.
- Jain, Khandelwal and Pareek: Financial Accounting, Ajmera Book Company, Jaipur.

Course outcomes:-

- This course will enable the students to combine practice and theoretical knowledge of financial accounting.
- The students of this course will be active learners and develop awareness of emerging trends in financial accounting,
- The course will provide decision making skills to the students in the financial analysis context.
- The students of this course will have the ability to identify and analyse financial accounting problems and opportunities in real life situations.

Semester – I

ACC5004T: Cost Accounting

Course Objectives:

To develop and understand the basic concepts and processes used to determine product costs & service costs through various basic cost accounting methods and techniques which can lead to develop skill in order to interpret cost accounting statements and accounts.

- Unit 1 Introduction of Cost Accounting, Concept and Types of Cost, Methods of Costing, Elements of Cost, Material Cost Control
- Unit 2 Employee Cost (Labour Cost), System of Wage Payments, Incentive Plans; Overhead: Meaning, Classifications, Allocation, Apportionment and Absorption of Overheads
- Unit 3 Unit or Single Output Costing - Cost Sheet and Statements of Cost, Tender Pricing; Reconciliation between Cost and Financial Profit
- Unit 4 Process Costing: Treatment of Normal and Abnormal Losses and Effectives, By-Product and Joint Products, Inter Process Profit; Operating Costing
- Unit 5 Job, Batch and Contract Costing; Uniform costing and inter firm comparison

SUGGESTED READINGS :

- Agarwal, M.L. : Cost Accounting, Satiya Bhawan, Agra
- Arora, M.N. : Cost Accounting-Principles and Practices, Vikas, New Delhi.
- Horngren, Charles, Foster and Datar : Cost Accounting-A, Managerial Emphasis, Prentice Hall of India, N. Delhi.
- Jain, S.P. and Narang, K.L. : Cost Accounting, Kalyani, Publisher, New Delhi.
- Khan, M.Y. and Jain P.K. : Cost Accounting, Tata McGraw-Hill, New Delhi.
- Maheshwari, S.N. : Advance Problems and Solutions in Cost Accounting, Sultan Chand, N. Delhi.
- Oswal & Maheshwari: Lagat Lekhankan, Ramesh Book Depot, Jaipur.
- Tulsian P.C. : Practical Costing, New Delhi.
- Jain, Khandelwal and Pareek: Cost Accounting, Ajmera Book Company, Jaipur.

Course outcomes:-

- Demonstrate knowledge and understanding of the fundamentals of Cost Accounting.
- Comprehend the different kinds of cost involved and develop methods for cost control.
- Evaluate the costs and benefits of different conventional and contemporary costing systems.
- Analyse and provide recommendations to improve the operations of organisations through the application of cost accounting techniques.
- Identify the critical role of cost allocation.

Semester – I

GEC5101T: Management Principles

Course Objective:

The primary objective of this course to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices

- Unit 1 Introduction - Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.
- Unit 2 Planning - Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning
- Unit 3 Organising - Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface
- Unit 4 Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.
- Unit 5 Contemporary issues in Management - Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.

SUGGESTED READINGS:

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.
- Griffin. Management Principles and Application. Cengage.
- Koontz, H., & Wehrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.
- Mitra J.K.(2018).Principles of Management.Oxford University Press.
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
- Tulsian, P.C. & Pandey, V. —Business Organisation & Managementl Pearson Education, India

Course outcomes:

After the completion of this course students will be able to:-

- Describe the various levels of management and applicability of management principles.
- Demonstrate various types of authority, delegation and decentralization in authority
- Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
- Discuss the impact of emerging issues in management.

Semester – I

GEC5201T: Managerial Economics

Course Objective:

This course is meant to acquaint the student with the principles of Business Economics as are applicable in business.

- Unit 1 Managerial Economics: Definition, Nature and its role in Business Decision, Utility Analysis: Measurement of Utility; Law of Diminishing Marginal Utility; Law of Equi-Marginal Utility and Consumer Surplus
- Unit 2 Demand Analysis: Meaning, Law and Exceptions of Law of Demand; Elasticity of Demand: Concepts, Importance, Types and its Measurement Techniques of Demand Forecasting. Indifference Curve Analysis: Characteristics and Consumer's Equilibrium.
- Unit 3 Concept of Cost : Short-run and Long-run Cost, Importance of Costs in Business Decision Making, Revenue Analysis, General Theory of Value, Change in Demand and Supply and their effect on Equilibrium Price; Time Element in Price Determination; Normal and Market Price.
- Unit 4 Market: Definition and Classification, Price and Output Determination under Perfect Competition, Monopoly, Discriminating Monopoly, Monopolistic Competition and Oligopoly
- Unit 5 Pricing Strategies : Cost-plus pricing or mark- up pricing and marginal rule, multiple product pricing, pricing in life-cycle of a product, pricing in maturity period, pricing product in decline, transfer pricing, competitive bidding of price. Pricing in relation to established products

SUGGESTED READINGS

- Joel Dean: Managerial Economics
- Small & Savage :Introduction to Managerial Economics
- Brisgham &Pappas: Managerial Economics
- G.S.Gupta :Managerial Economics

Semester – II

ACC5009T: Corporate Accounting

Course objectives:

Enable students to acquire basic understandings of the corporate Accounting and learned the art and science of preparing Financial Statements related to various corporate entities.

- Unit 1 (a) Issue of Share and Debentures, Buy Back of Shares, Book Building Process, Demat Accounts
(b) Underwriting of Shares and Debentures
(c) Redemption of Preference Share & Debentures
- Unit 2 (a) Acquisition of Business Including Profit Prior to Incorporation
(b) Preparation of Final Accounts of Companies
(c) Disposal and Capitalization of Profits
- Unit 3 Accounting for Business Combinations and Corporate Re-structuring – Merger and Acquisition (Ind AS 103)
- Unit 4 Consolidated Financial Statements of Holding Company with one subsidiary company (Ind AS 110)
- Unit 5 (a) Liquidation and Winding up of Companies:
i) Statement of Affairs and Deficiency A/c
ii) Preparation of Liquidator's Final Statement
(b) Accounting for Public Utility Companies

SUGGESTED READINGS:

- Gupta, R.L. Radhaswamy, M. : Company Accounts, Sultan chand & sons, New Delhi.
- Maheshwari, S.N. : Corporate Accounting, Vikas publishing House, New Delhi.
- Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting, Mayur Paper Back, Noida.
- Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S.Chand & Co., New Delhi.
- Jain, Khandelwal, Pareek and Dave : Corporate Accounting, Ajmera Book Company, Jaipur.

Course Outcomes:

- The students will be able to understand about the book building process of shares, debentures, underwriting of shares and underwriting commission.
- Understand Accounting related to varied business combinations and corporate restructuring techniques have sound understandings of provisions related to various techniques of raising capital, disposal and capitalization of profits.
- Students will be able to understand about accounting aspects in relation to liquidation and winding up of companies

Semester – II

ACC5010T: Business Statistics

Course objectives:

The objective of this course is to familiarize students with basic statistical tools used for managerial decision making.

- Unit 1 Statistics : Introduction and Definition, Functions, Importance, Limitations; Statistical investigation-Planning, Types, Collection of Data; Editing, Classification and tabulation; Presentation of data - Graphic and Diagrammatic
- Unit 2 Measures of Central Tendency: Arithmetic, Geometric, Harmonic and Weighted Mean, Mode, Median and Partition Values, Moving Progressive and Composite Average;
- Unit 3 Measures of Dispersion - Absolute and Relative (Mean, Standard and Quartile deviation); Measures of Skewness - Absolute and Relative (Karl Pearson and Bowley's Methods)
- Unit 4 Correlation - Meaning, Importance, Types, Methods-Scatter Diagram, Karl Pearson's, Spearman (Rank) and Concurrent Deviation Method; Regression: Meaning, Importance, coefficients, equations and estimation, standard error of estimates
- Unit 5 Analysis of Time Series - Meaning, Importance, Components, Measurement of Secular Trend and Seasonal Variations; Construction of Index Number - base conversion , base shifting, deflation, test of reversibility; Interpolation and Extrapolation - Binomial, Newton and Lagrange methods

SUGGESTED REDINGS

- Bajpai, Naval, Business Statistics, Pearson, Delhi
- Elhance D.N.: Fundamentals of Statistics, Kitab Mahal Allahabad.
- Gupta, S.P. : Statistcial Methods, Sultan Chand & Sons, New Delhi
- Levin, Richard Statistics for Management, PHI, New Delhi
- Nagar, K.N. (Hindi) Sankhyiki ke Mool Tatva, Meenakshi Prakashan, Meerut
- Patri, Digambar Statistical Methods, Kalyani Publishers, Ludhiana
- Sancheti D.C. and Kapoor V.C.: Statistics Theory, Methods and Application Sultan Chand & Sons, New Delhi
- Srivastava. T.N. and Shailaja Rego Statistics for Management, Tata McGraw Hill New Delhi
- Gupta and Goyal : Business Statistics, Ajmera Book Company, Jaipur.

Course outcomes:-

- Comfort with analyzing the basic statistical tools.
- Ability to understand the correlation and regression techniques between two or more than two variables.
- Ability to link this idea with managerial decision.
- Sound grasp of the concept of index numbers.
- Understand the concept of time series analysis.

Semester – II

GEC5102T: Business Laws

Course Objective:

Prime objective of this course to impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws

- Unit 1 The Indian Contract Act, 1872 Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi-contracts
- Unit 2 Discharge of Contract and Remedies for Breach Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.
- Unit 3 Introduction to Special Contracts - Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency
- Unit 4 The Sale of Goods Act, 1930 - Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.
- Unit 5 The Limited Liability Partnership Act, 2008 - Salient Features and Nature of LLP; Small LLP; Difference between: LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistleblowing; Conversion into LLP

Suggested Readings –

- Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand
- Dagar, I. and Agnihotri, A., Business Laws, Sage Textbook
- Jagota R. Business Laws. MKM Publishers ScholarTech Press.
- Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.
- Maheshwari, S. N., Maheshwari, S. K. A Manual of Business Laws. Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K. Business Laws. Himalaya Publishing House Pvt. Ltd.
- Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Sulphey, M. M., Basheer, Az-Har. Laws for Business, 5th ed. PHI Learning
- Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill

Course Outcome –

After the completion of this course students will be able to :-

- Examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
- Describe various modes of discharge of contract and remedies available in case of breach.
- Recognize and differentiate between the special contracts.
- Analyse the rights and obligations under the Sale of Goods Act.
- Attain skills to form and manage entrepreneurial ventures as LLP.

Semester – II

GEC5202T: Money and Banking System in India

Course Objective:

The prime objective of this course to equip the students about the money and banking system in India

- Unit 1 Money : Meaning, Definition, Function, importance, classification of money, money supply in India, Monetary Standards-India monetary system, An overview of Inflation & Deflation: Causes and Remedial action
- Unit 2 Fisher's quantity theory of money the Cambridge equation. The Keynesian approach, saving and Investment. Business cycle: Nature, Phases of a Business Cycle, the problems of Business Cycle.
- Unit 3 Commercial Bank : Meaning & Definition of Banks, functions and importance, Types, Organisation. Credit creation by banks
- Unit 4 Innovative Trends & recent trends in Indian Banking: E-banking, Internet banking, Electronic payment system: NEFT,ECS,RTGS. Mobile banking, Retail banking, Debit & credit card. Negotiable Instruments- Cheques, Bill of Exchange and Promissory notes. Rural Banking, Co-operative Banks in India
- Unit 5 SBI: Establishment & objectives, Organisation & Management, Functions, progress, RBI: Establishment, objectives, Function, Organisation & Management

Suggested Readings –

- Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi
- Natarajan S, Parameshwaran R: Indian Banking, S.Chand & Company
- Averbach, Robert D: Money, Banking and Financial Markets Macmillan, London.
- Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
- Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
- Mittani D.M.: Money, Banking & International Trade, Himaliya Publishing, Delhi
- Bhole L.M.: Financial Market and Institution, Tata McGraw Hill, Delhi
- J.K. Tandon and T.N. Mathur, Banking and Finance, Shivam Book House, Jaipur (Hindi & English Version)
- Vashitha, Swami, Gupta: Banking and Finance, RBD, Jaipur
- Agarwal & Singh: Internet Banking Technology, Raj Publishing house, Jaipur
- Mathur B.L. & Dave R.K.: Money and Banking System, (Hindi & English), Vide Vision, Jaipur
- Trivedi, dashora, Nagar and Jain: Money and Banking System, (Hindi & English), RBD, Jaipur
- Mathur & Kateva: Banking & Finance, Wide Vision, Jaipur
- Bhat Anil K: Indian Banking System, Shivam Book, Jaipur.
- Sundharam & Vaishney: Banking Thory Law & Practice, Sultan Chand & Sons, Delhi

Course Outcome –

After the completion of this course students will be able to :-

- Understand the basics of money markets
- Understand the Indian Banking System and Credit Creation
- Understand the latest innovative trends regarding payment system

Semester – III

ACC6002T: Management Accounting

Course objectives:

The course aims at equipping students with understanding of concepts, methods and techniques of Management Accounting.

- Unit 1 Management Accounting: Meaning, Nature, Scope and Functions of Management Accounting, Role of Management Accounting in Decision Making; Tools and Techniques of Management Accounting; Ratio Analysis
Financial Statement Analysis - Meaning, types, objectives and methods, comparative and common size statements, Trend Analysis
- Unit 2 Financial Performance Appraisal including Value Added Statements, Balanced Score Card, Free Cash Flow Analysis and Fund Flow Analysis
- Unit 3 Cost information and profit planning: full cost information and its uses, concept of marginal costs, use of direct costing for planning and control, Computation of break-even point and its significance in profit planning and decision making, CVP analysis.
- Unit 4 Management Control: Concept, Techniques, Control Ratios, Budget: Budgeting as a process of Management Planning, Preparation of Master and functional Budgets, Flexible Budgeting, Zero Base Budgeting
- Unit 5 Standard Costing: General Principles, setting of standard costs, material, labour, overhead, sales and profit variance analysis

Suggested Readings:

- Agarwal, J.K.&Agarwal, R.K. : Prabandhkiya Lekhankan.
- Anthony, Robert & Reece, et. al : Principles of Management Accounting, Richard Irwin Inc.
- Gupta, S.D. : Prabandhkiya Lekha Vidhi.
- Kaplan R.S. and Atkinson, A.A. : Advanced Management Accounting, Prentice Hall India, New Delhi.
- Khan, M.Y. and Jain, P.K. : Management Accounting, Tata McGraw Hill New Delhi.
- Maheshwari, S.N. : Management Accounting and Financial Control.
- Manmohan and Goyal S.N. : Principles of Management Accountancy

Course outcomes: -

The students will be able to:

- Identify differences between various forms of accounting- Financial, Managerial and Cost and the role of a Management Accountant.
- Identify cost according to their associated activities and apply costing techniques for computing cost of products or services.
- Prepare income statements using Marginal costing and absorption costing.

Semester – III
ACC6003T: Income Tax

Course objectives:

It aims at imparting knowledge about the direct tax laws in force for the relevant previous year and to provide an insight into procedural aspects Income Tax heads as per IT Act, 1961 and IT Rules, 1962.

- Unit 1 Constitutional Provisions: Distribution of tax proceeds amongst Centre and States - a brief study. Basic concepts and definitions: Income, agriculture income, casual income, Basis of charge, Scope of total income, Residence and tax liability
- Unit 2 Heads of Income: Income from Salary
- Unit 3 Income from House Property, Profits and Gains of Business and Profession; Depreciation Allowance
- Unit 4 Capital Gains; Income from Other Sources
- Unit 5 Deemed Incomes and Aggregation of Income, Set-off and carry forward of losses

SUGGESTED READINGS:

- Bhattacharya : Income Tax Law and Practice Lal, B.B. : Income Tax Law and practice Pager, Dinkar : Income Tax
- Chandra, Mahesh and Shukla, D.C. : Income Tax Law and Practice, Pragati
- Dinker Pagare : Income Tax Law and practice, Sultan Chand & Sons, New Delhi
- Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax, Sahitya
- Kanga and Paliwala : Law and Practice of Income Tax in India
- Mehrotra, H.C. : Income Tax Law & Accounts, Sahitya Bhawan, Agra
- Prasad, Bhagwati: Income Tax Law & Accounts, Wiley Publication, New Delhi Publication, New Delhi
- Singhanian, V.K. : Student's Guide to Income Tax, Taxmann, Delhi

Course outcomes:

After conclusion of study the students will be able to:

- Differentiate between direct and indirect tax assessment.
- In order to familiarize the different know-how and heads of income with its components.

Semester – III

GEC6103: Company Law

Course Objective –

Prime objective of this course to equip the student regarding the company law and how it works in real life

- Unit 1 Introduction - Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association
- Unit 2 Formation and Incorporation documents Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultra vires and indoor management.
- Unit 3 Share Capital - Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building. Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback, split of sharers and provisions regarding buyback; Transfer and transmission of shares; Demat system
- Unit 4 Management and Meetings - Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting
- Unit 5 Dividends, Audit and Winding up - Provisions relating to payment of Dividend. Company Audit: auditor's qualification and disqualifications, Auditor's appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016

Suggested Readings –

- Chadha R. & Chadha, S. Corporate Laws, Scholar Tech Press, Delhi.
- Das & Roy(2018). Company Laws. Oxford University Press
- Jagota, R. Corporate Laws. Taxmann Pvt Ltd, Delhi.
- Kaur H. Company Law Kitab Mahal, Delhi • Kapoor, N. D. (2022). Corporate Laws. Sultan Chand
- Kuchhal, M. C., Kuchhal, A. & Gupta, S., Modern Indian Company Law, Mahavir Publications.
- Kumar, Anil, Corporate Laws, Taxmann Pvt Ltd, Delhi.
- Maheshwari, S. N., Maheshwari, S. K. Elements of Corporate Laws. Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K. Company Law. Himalaya Publishing House Pvt. Ltd.
- Ramaiya, A. A Guide to Companies Act., LexisNexis, India.
- Sharma, J.P. An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Course Outcome –

After the completion of this course students will be able to :-

- Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.
- Recognize the basic legal documents and their usage essential for formation of a company.
- Analyse the process and documents required for raising capital for the company.
- Evaluate the process of company meetings and corporate decision making.
- Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.

Semester – III
GEC6213T: Economic Environment

Course Objective:

This Course aims at acquainting the student with the emerging issues in business at the national and international Level in the light of the policies of liberalization and globalization.

- Unit 1 Indian Economic Environment and Non-Economic Environment: Concept, Components and Importance. Economic Trends(overview) Investment, Income, Saving, Concept and Trends, Economic Planning : Meaning, Importance and Objectives, Achievement of Planning in India, NITI Aayog
- Unit 2 Problems relating to Population; Unemployment; Poverty; Regional Imbalances; Parallel Economy; Balance of Payment
- Unit 3 Economic Policies: Monetary Policy; Fiscal Policy; Export and Import Policy; Foreign Investment Policy.
- Unit 4 Industrial Development & Industrial Policy, Industrial Sickness; Economic Reforms, Liberalization; Small Scale, Cottage and Village Industries.
- Unit 5 International Environment: India and the World Economy, Problems of Developing countries; Foreign Investment in India; International Economic Institutions; WTO, IMF, World Bank ADB

SUGGESTED READINGS

- Raj.K.N.: Indian Economic Growth, Performance and Perspective
- Chaudhary Prमित: Indian Economy, Poverty and Development
- Uppal J.S: India's Economic Problems
- Sengupta ,N.K: Government & Business
- Verma, M.L.: Foreign Trade Management in India
- Govt. of India: Economic Survey Budget Speech

Semester – III (Skill – Enhancement Elective Course) SEC6201T: Finance for Everyone

Course Objective:

The course aims to equip students with basic understanding of financial concepts and their application

Unit 1 **Introduction, Financial Planning and Budgeting**

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.

Unit 2 **Banking Services and Insurance Services**

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies

Unit 3 **Investment – Post Office and Capital Markets**

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, Kisan Vikas Patra, NSC, PPF, senior citizen savings scheme, Sukanya Samridhi Yojana; India Post Payments Bank. Money transfer: money order, e-money order. instant money order,

Overview of Capital Markets, Investment via Initial Public Offering(IPO), follow-on public offering (FPO), offer for sale (OFS), and Mutual Fund

Suggested Readings:

- Avadhani, V. A. —Investment Management| Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Chandra, P. —Investment Game: How to Win| Tata McGraw Hill Education, New Delhi.
- Kothari, R. —Financial Services in India-Concept and Application| Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. —The Basics of Finance: Financial Tools for Non-Financial Managers| Universe Company, Indiana,
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. —Financial Planning| Sage Publications India Pvt. Ltd., New Delhi.
- Zokaityte, A. —Financial Literacy Education| Palgrave Macmillan, London.

Course Outcome

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

- understand the importance of financial literacy and the institutions providing financial services.
- prepare a financial plan, budget and manage his personal finances.
- open, avail and manage services offered by banks.
- open, avail and manage services offered by post offices.
- understand need of insurance and plan accordingly

Semester – III (Skill – Enhancement Elective Course)
SEC6202T: Business Communication

COURSE OBJECTIVES:

The aim for this course is to acquaint the students with the communication factors which can affect the personal aspects as well as organisational factors

- Unit 1 Business Communication - Introduction, Basic forms of Communicating, communication Models and processes
- Unit 2 Theories of communication, Corporate Communication, Improving communication, Practices in business communication, Group discussions, Mock Interviews, Seminar, Effective Listening Exercises, Individual and Group presentation
- Unit 3 Barriers to Effective Communication and ways to overcome them, Listening: Importance of Listening, Types of Listening, Barriers to Listening and overcoming them, Listening situations, Developing Listening Skills
- Unit 4 Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing; Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary
- Unit 5 Business Correspondence and Report writing

Suggested Readings:

- Bovee and Thill : Business Communication Today, Tata McGraw Hill, New Delhi Randall,
- E. Magors : Business Communication, Harper and Row, New York
- Kaul : Business Communication, Prentice Hall, New Delhi
- Kaul : Effective Business Communication, Prentice Hall, New Delhi
- Robinson, Netrakanti and Snintre: Communicative Competence in Business English, Orient Longman, Hyderabad

Course Outcome:

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

- Relate to the various concepts and processes of managerial communication.
- Develop essential communication skills required for managing a business.
- Develop an understanding of various Business Correspondence and Report writing.

Semester – IV
ACC6008T: Goods and Services Tax (GST)

Course objective

The course aims at enriching students with the knowledge of goods & services tax applicable in India

- Unit 1 Basic concept & Overview of GST, Definitions, Legal Framework, Threshold Exemption, Levy of GST, GST Council , GST Network, Meaning of Supplies, Non –Taxable Supplies, Time of Supply
- Unit 2 Place of Supply under GST, Value of Supply, Reverse Charge Mechanism, Concept of E-way bill, Procedure of Generation of E-way Bill, Exports of Goods and Services and Imports under GST, Refunds and Procedures, Compensation Cess
- Unit 3 Registration Process of GST, Valuation in GST, Computation of Tax Liability, Payment of Tax and Interest, Due Dates under GST Law , TDS scheme, Types of Returns , Return & their filing Process, Concept of Input Tax Credit and Concept of Input Service Distributor in GST, Job Work under GST, Electronic Commerce and TCS
- Unit 4 Composition Scheme, Assessment and Audit under GST, Tax Invoice, Credit and Debit Notes under GST, Transitional Provisions, Anti-Profiteering Provisions
- Unit 5 Appeals and Revision, Demand and Recovery, Penalties and Prosecution, Inspection, Search, Seizure and Arrest, Advance Ruling, Concept of GSTN

NOTE: Immediately proceedings of 30th June of the academic session amendment will be applicable.

Suggested Readings:

- CGST Rules 2017 – Central Board of Excise and Customs.
- GST and Customs Law by Niti Bhasin and Sameer Lama, Taxman Publications
- GST one nation one tax one market by LVR Prasad and GJ Kiran kumar.
- GST Ready Reckoner by CA. Keshav R. Garg, Bharat Law House, Delhi.
- GST Ready Reckoner By V.S. Datay.
- Rajasthan GST Act, 2017.
- The Central Goods and Services Tax Act, 2017.
- The Integrated Goods and Services Tax Act, 2017.

Course outcomes:

After completing this course students will be able to:

- Understand concept of GST levy of GST and ITC (Input Tax Credit).
- Understand and comply with registration process of goods & services tax.
- To file return.

Semester – IV

ACC6009T: Practical Approach to Income Tax

Course objectives:

The objective of this course is enriching to students with the practical knowledge of direct tax and goods and services tax (GST).

- Unit 1 Deductions from Gross Total Income; Rebate and Reliefs, Computation of Total Income of Individuals
- Unit 2 Computation of Tax Liability of Individuals; Assessment of Hindu Undivided Family (HUF)
- Unit 3 Assessment of Firms, Association of Person/ Body of Individual (AOP/BOI), Societies and Trust
- Unit 4 Assessment of Companies; Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filing TDS return
- Unit 5 Appeals and Revision, Penalties and Prosecutions, Income Tax Authorities; e-filing and practical workshop of e-filing returns

Suggested Readings –

- Iyengar Sampat , A.C. : Law of Income Tax , Bharat Publishing House , Allied Publishers
- Lakhotia , A.N. : How to Save Income Tax by Tax Planning Asia Pub. House, Calcutta
- Lakhotia , R.N. : Tax Management , A Pitmans Publication , Calcutta
- Palkiwala , N.A. and Palkiwal, B.A. : Law and Practice of Income Tax , N.M. Tripathi , BoBComy Raina , H.P. : Corporate Taxation A Hand Book , Orient Law House , NewDelhi/ Allahabad
- Shah , D.D. : A Treatise on Tax Planning , N.M. Tripathi , BoB Comy
- Singhanian, V.K.: Direct Taxes Law and Practice, Taxman Publication (Pvt.) Ltd. Delhi
- Srinivas, E.A. : Corporate Tax Planning, Tata McGraw Hill Publishing Co., Ltd.
- Ahuja, Girish, and Gupta, Ravi. Systematic Approach to Income Tax. Bharat LawHouse, Delhi.

Softwares: Excel Utility available at incometaxindiafiling.gov.in

Course Outcome:

On completion of this course, the students will be able to understand: CO1 the practical problems related to Income Tax

- filing of Income Tax Return
- the concept of TDS

Semester – IV
GEC6104T: Principles of Marketing

Course Objective – Prime objective of this course to acquaint the knowledge of Marketing and strategies

- Unit 1 Marketing Principles and Society - Introduction, What is Marketing?, What's the Difference between Customers and Consumers?, Market Orientation, A History of Marketing, What Do Marketers Do, Principles of Marketing, The Marketing Mix and the 4Ps, Marketing as Exchange, Relationship Marketing and Co-creation, Marketing in Context
- Unit 2 The Global Marketing Environment - Case Insight Michelin Tyres, Introduction, Understanding the External Environment, Environmental Scanning, Understanding the Performance Environment, Understanding the Internal Environment
- Unit 3 Understanding Customer Behavior- Case Insight: BRAND sense agency, Introduction, Consumer Buying Behavior, The Consumer Acquisition Process, The Psychology of Consumer Behavior, The Importance of Social Contexts, Organizational Buying Behavior
- Unit 4 Marketing Research - Case Insight: i to i research, Introduction, Definitions of Marketing Research, Marketing Information Systems, Commissioning Market Research, The Marketing Research Process, Market and Advertisement Testing, Marketing Research and Ethics, International Marketing Research
- Unit 5 Marketing Strategy - Case Insight: Innocent Drinks, Introduction, Influences on Strategic Marketing Planning, Strategic Market Analysis, Strategic Marketing Goals, Strategic Market Action, Marketing Planning

Suggested Readings:

- Paul Baines, Chris Fill, Kelly Page, Essentials of Marketing, Oxford Uni. Press
- Philip Kotler, Kevin Lane Keller, Marketing Management, 14th Edition, Pearson

Course Outcome:

After the completion of this course students will be able to understand the basic concept of Marketing, Global Marketing Environment, Customer Behavior, Marketing Research and Marketing Research

Semester – IV

GE 4.2: Financial Markets and Services

Course Objective:

Main objective of this course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country

- Unit 1 Structure of Financial System – role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms
- Unit 2 Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India
- Unit 3 Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing
- Unit 4 Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context
- Unit 5 Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-need and Operations-role of NSDL and CSDL

Suggested Readings –

- V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai-2017.
- DK Murthy, and Venugopal, Indian Financial System, I K International Publishing House -2006.
- Anthony Saunders and MM Cornett, Financial Markets & Institutions, McGraw- Hill Company, New Delhi-2008.
- Bhole & Mahakud, Financial Institutions and Market, - McGraw- Hill Company, New Delhi

Course Outcome –

After the completion of this course students will be able to

- Enrich their knowledge on key areas relating to management of financial products and services
- Understand about Venture Capital, Leasing
- understand the Credit Rating system
- enhance the students on Recent Trends in Financial services like Mutual Funds De-mat Services

Semester – IV (Skill – Enhancement Elective Course)

SEC6203T: FinTech and Artificial Intelligence (AI)

Course Objective:

The aim of the course is to teach students about the financial technology and artificial intelligence revolution, as well as the disruption, innovation, and opportunities that it brings. The course also aims to impart awareness of the existing and emerging technologies and tools needed to analyse financial data and develop analytical models in the financial service sector to create new business paradigms.

Unit 1 Introduction

Introduction to technologies in financial markets; Financial technologies (FinTech) and the transformation in financial services; FinTech evaluation and regulation in banks, start-ups, and emerging markets, different types of FinTech users, top FinTech companies. 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; Application of data analytics in financial services; Data protection and privacy, cybersecurity – overview of cybersecurity industry's best practices and standards.

Unit 2 Elements of AI

Introduction and defining of AI; AI and Problem Solving; Odds and Probability, The Bayes Rules, Naïve Bayes Classification; Machine Learning; Neural Networks; Implications of AI

Unit 3 Digital payments, cryptocurrencies, and blockchain

Digital payments and innovations; Developing countries and digital financial services (DFS): Regulations of mobile centric payment system; Real time gross settlement (RTGS) systems; Crypto-currencies and blockchain; Understanding blockchain technology, its potential and application – overview of crypto currency, Legal and regulatory implications of cryptocurrencies; FinTech in India

Suggested Readings:

- Akkizidis, I., & Stagars, M. (2015). Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.
- Chishti, S., & Barberis, J. (2016). The financial technology handbook for investors, entrepreneurs and visionaries. New Jersey: Wiley.
- Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech book. New Jersey: Wiley.
- Hill, J. (2018). FinTech and the remaking of financial institutions. London: Academic press, Elsevier.
- Diamandis, P. H., & Kotler, S. (2020). The future is faster than you think: How converging technologies are disrupting business, industries, and our lives. New York: Simon & Schuster.

Course outcome:

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

- compare the different business models using financial technology and analytics;
- analyse the functioning of block chain with smart contracts, creating cryptocurrency, and robotic process agents;
- apply Artificial Intelligence (AI) in finance
- demonstrate the contribution of digital payment system in creating a cashless economy;
- analyse the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the government in this regard

Semester – IV (Skill – Enhancement Elective Course)

SEC6204T: E-Commerce

Course Objectives:

To equip students with the knowledge of concepts, nature and technology required for online business. Enable students to designing e-commerce model for middle-level organization and to have better understandings of laws related to online transactions.

- Unit 1 Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. Planning Online Business: Nature and dynamics of the internet, pure online v/s brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise
- Unit 2 Technology for Online Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. Mechanism of making payment through internet: Online payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card
- Unit 3 Applications in E-Commerce: E-commerce applications in manufacturing, Wholesale, retail and service sector. Virtual existence: Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization
- Unit 4 Designing an E-Commerce Model for a middle level organization: The Conceptual design, giving description of transaction handling, infrastructure and resources required and system flow chart. Security in E-Commerce: Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys
- Unit 5 Laws Relating to online transactions: Salient Features. Information Technology Act 2000, Emerging Business Models; Google Apps Engine; E-Governance of India, Indian Customer EDI System, Service Center

Suggested Readings

- Agarwala Kamlesh N. and Agarwala Deeksha: Business on the Net-Introduction to the E-commerce; Macmillan India New Delhi.
- Amor, Daniel – Pearson Edude. E Business R (Evolution)
- Electronic Commerce: from vision to fulfilment. ELIAS M. AWAD PHI
- Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
- Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi.

Course Outcomes: -

After the completion of this course students will

- Ability to develop e-commerce model.
- Ability to use e-commerce applications.
- Understanding of IT infrastructure required for e-commerce.

Semester – V

ACC7004T: Financial Management

Course Objectives

- To acquaint the students with the fundamentals principles of Financial Management
- To enable the students to prepare, analyse and interpret financial Decisions and
- To enable the students to take decisions using Financial Management tools

- Unit 1 Introduction of Financial Management - Introduction: goal of the firm; legal forms of business organization; taxation; principles of financial management; The financial markets and interest rates; Understanding financial statements and cash flows; Evaluating a firm's financial performance; EBIT / EPS Analysis
- Unit 2 Capital structure, Determining the financing mix: business and financial risk; break-even analysis; theories of capital structure, Leverage: Operating Leverage; Financial Leverage, Combined Leverage
- Unit 3 Investment in Long-Term Assets - Capital-budgeting techniques and practice: capital-budgeting decision criteria (Payback, NPV, PI, and IRR); capital rationing; ethics in capital budgeting; Cash flows; Cost of capital: individual costs of capital; weighted average cost of capital; evaluating new capital investments; shareholder value-based management
- Unit 4 Working Capital Management - Short-term financial planning: financial forecasting; percent of sales forecast method; the cash budget; managing current assets and liabilities; appropriate level of working capital; short-term credit; Dividend policy and internal financing
- Unit 5 Valuation of Financial Assets - The time value of money: compound interest; present value and future value; annuities; Risk and return; Valuation and characteristics of bonds; Valuation and characteristics of stock

Suggested Readings –

- Ezra Solomon : Theory of Financial Management, Columbia Press.
- Ezra Solomon and John, J. Pringle: Introduction to Financial Management, Prentice Hall of India
- J. Fred Westorn and Eugone F. Brigham : Managerial Finance, Dryden Press, 6th Ed.
- James, C. Van Horne : Financial Management and Policy, Prentice Hall of India
- Khan, M.Y. and Jain, P.K. : Financial Management, Tata McGraw Hill Pandey,
- I.M. : Financial Management, Vikas Publishing House

Course Outcome –

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

- Concepts and theories related to Financial Management
- The Concepts of Valuation of Financial Assets.
- The concept of Dividend Policy, Working Capital

Semester – V

ACC7005T: Business Analytics

Course Objective –

Main objective of this course to introduce the learner to business intelligence and analytics which includes describing business data, analysing the data using various statistical tools for creating predictive models and making inferences for solving business problems and for providing assistance in business decision making

- Unit 1 Introduction - Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business; Big Data and its characteristics, Applications of Big data, Challenges in data analytics
- Unit 2 Data Preparation, Summarisation and Visualisation using spreadsheet - Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards
- Unit 3 Getting started with R - Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files, Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames and Exporting Data
- Unit 4 Descriptive Statistics Using R - Data visualisation using charts: histograms, bar charts, box plots, line graphs, scatter plots. etc.; Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Covariance, Correlation and coefficient of determination.
- Unit 5 Predictive and Textual Analytics - Simple Linear Regression models; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity. Basics of textual data analysis, significance, application, and challenges. Introduction to Textual Analysis using R. Methods and Techniques of textual analysis: Text Mining, Categorization and Sentiment Analysis,

Suggested Readings -

- Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Spreadsheet Analysis. New Jersey: Wiley.
- Giri ,A. & Paul, P. Applied Marketing Analytics: Using SPSS (Modeler, Statistics and AMOS Graphics) PHI Learning
- Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.
- Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.
- North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.
- Ohri, A (2012). R for Business Analytics, Springer.
- Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.

Course Outcome –

After the completion of this course students will be able to -

- describe skills for computation and aggregation of data using spreadsheet.
- explain data with the help of pivot tables and pivot charts.
- analyse data using R Packages and interpret the results.
- compare Linear Regression Models using spreadsheet & R and interpret the results.
- examine textual data analysis using R.

Semester – V
ACC7006T: Cyber Security and Forensic

Course Objectives:

To impart understanding of E-Procurement, Digital Crimes and Laws

To impart understanding of the practices of Forensic Science

- Unit 1 Introduction - Laws, Investigation and Ethics - Digital Crime – Information Security and Law, Types & overview of Digital crimes - Ethical issues in Intellectual property rights - Copy Right - Patents - Data Privacy and protection - Domain name - Software privacy - Plagiarism - Issues in ethical hacking.
- Unit 2 Records, E-Discovery and Business Law - E-Discovery - Records Retention - Destruction - Email Retention - Forensics - Privacy Policies - Evidence Law - Signatures. IT Security Laws and Policy: Security policy, Non-disclosure agreements and terms of use, Honey pots and Entrapment-Active Defenses - Hacking Back.
- Unit 3 Forensic Technology - Introduction to computer forensics, use for forensics in law enforcement- employment proceedings - computer Forensics services. Types of computer Forensics Technology-Military, law, spyware and Adware- Biometrics security Systems.
- Unit 4 Types of Computer Forensics Systems - Internet security, IDS, Firewall, Public key, net privacy systems, vendor and computer Forensics services. Computer Forensics evidence and capture: Data recovery, evidence collection and data seizure, duplication and preservation of digital evidence, computer image verification and authentication
- Unit 5 Computer Forensics Analysis - Discovery of electronic evidence - electronic document discovery - identification of data - time keeping - forensic identification and analysis of technical surveillance devices - Reconstructing fast events.

Suggested Readings –

- Nina Godbole, SunitBelapure, Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Willey.(Text Book)
- John R. Vacca, Computer forensics:computer crime scene investigation,Volume (Text Book)
- Sood, "Cyber Laws Simplified", McGraw Hill Anthony Reyes, "Cyber Crime Investigations: Bridging the Gaps Between Security Professionals, Law Enforcement, and Prosecutors"

Course outcome:

On completion of this course, the students will be able to: understand basics of cyber security and Forensic Technology

Semester – V

DSE 5.3: Business Mathematics

Course Objective –

The prime objective of this course to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations

- Unit 1 Permutation & Combination: Fundamental Principle of Counting – Multiplication and addition principle, factorial notation, Permutation & Combination of n different objects, restricted Combination
- Unit 2 Sequence and Series: Arithmetic Progression (A.P.) n th term of an A.P. sum of the first n terms of an A.P., Arithmetic means Geometric Progression G.P. n th term of an GP Geometric means, sum of the first n terms of a G.P.
- Unit 3 Matrices : Definition, Operations on matrices, Properties of matrix multiplication, Transpose of a matrices; Determinants – minors and co-factors of the elements of a determinant, properties of determinants, adjoint of a matrix, inverse of a square matrix , solution of a system of linear equations – Cramer Rule and Matrix Inversion Method.
- Unit 4 Time Value of Money: Introduction, simple interest , compound interest, effective rate of interest, present value of money under compound interest; Annuity – amount of an ordinary annuity, sinking fund, present value of an ordinary annuity.
- Unit 5 Terms Structures and Interest Rates: Theories of term structures of interest rate – Expectation Theory, Liquidity Preference Theory, Market Segmentation Theory, Yield to maturity

Suggested Readings :

- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
- Ghosh & sinha(2018). Business Mathematics and statistics. Oxford University Press.
- S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi.
- Singh, J. K., Business Mathematics, New Delhi, Himalaya Publishing House.
- Thukral, J. K., Mathematics For Business Studies, New Delhi, Mayur Paperbacks.
- V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.

Course Outcome :

After the completion of this course students will be able to :-

- Analyse how matrices are used as mathematical tools in representing a system of equations.
- Explain differential calculus to solve simple business problems.
- Evaluate business problems involving complex linear relationships between decision variables and their determining factors.
- Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
- Develop programming for business problems involving constrained optimisation.

Semester – V (Skill – Enhancement Elective Course) SEC7201T: EXIM Procedure and Documentation

EXIM Procedures and Documentation

The course aims to acquaint students with the documentation and procedures in trade from planning to execution stage

Unit 1 Trade, Procedures and Documentation: An Overview

Overview, institutional framework and major participants in foreign trade; foreign trade policy of India; procedure for setting up export-import business; procedure for obtaining Importer-Exporter Code (IEC) number; Registration-cum-Membership Certificate (RCMC) and setting up a unit in Special Economic Zone (SEZ).

Unit 2 Foreign Exchange Regulations, Pricing and Offshore Contracts

Setting up export-import business; FEMA guidelines relating to export-import business; INCO terms: Meaning, rationale, contents and impact on pricing; Export pricing: Introduction, methods of export pricing, factors affecting export pricing and construction of export price list. Types of export contracts: export sales contract (ESC)-basics and essential elements and typical terms/conditions incorporated in an ESC; setting up an export sale contract/export order; clean payments, documentary collections and counter trade transactions.

Unit 3 Export Documentation and Custom Clearance Procedures

Export documents-meaning, importance and classification; financial or payment documents-meaning, purpose, functions, types; regulatory aspects and application of URC and UCP; Commercial documents - Meaning, purpose, functions, types; Transport documents; Risk covering and Insurance documents.

Freight forwarders - role, functions and organisational set-up; procedure and documentation relating to custom clearance of import and export cargo; Export finance - Pre-shipment and post-shipment finance, meaning, schemes and procedure; role of financial institutions in export finance; export factoring.

Suggested Readings:

- Export Import Policy and Handbook of Procedures, Ministry of Commerce, Govt. of India
- Gopal, R. Export Import Procedures, Documentation and Logistics. New Age International Publishers, New Delhi.
- Government of India, Handbook of Import - Export Procedures.
- ICC Publications on UCPDC and URC
- Jain, Khushpat, S. Export Import Procedures and Documentation. (4th Edition 2007) by, Himalaya Publication, New Delhi.
- Jeevanandam, C. International trade policy, practices, procedures and documentation Sulthan & Chand Publication, New Delhi.
- Kumar, A. Export and Import Management. Excel Publication, New Delhi.
- Mahajan. M. L. A Guide on Export Policy Procedure and Documentation. Snow white Publications, Mumbai.
- M. D. Jitendra. Export Procedures and Documentation, Rajat Publications.
- Pervin Wadia, Export Markets and Foreign Trade Management, Manishka Publications.

Course Outcome:

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

- assess how to plan and set up international business.
- analyse the importance of documentation in export compliance management.
- carry out routine operations such as drafting an export sale contract, deciding price list, selection of method of payment, etc.
- describe documentation and procedures from planning to execution stage.
- develop skills for application of delivery terms in international transactions to minimise potential losses.

Semester – V (Skill – Enhancement Elective Course) SEC7202T: Personality development

Course Objectives:

To have an understanding of personality development issues and to acquire behavioural skills

- Unit 1 Introduction - The concept of personality - Dimensions of personality – Theories of Freud & Erickson-Significance of personality development. The concept of success and failure: What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure. SWOT analysis.
- Unit 2 Attitude & Motivation Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages –Negative attitude- Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude. Concept of motivation - Significance – Internal and external motives - Importance of self- motivation- Factors leading to de-motivation
- Unit 3 Self-esteem Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self-esteem - Symptoms - Personality having low self esteem - Positive and negative self esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviours - Lateral thinking.
- Unit 4 Other Aspects of Personality Development Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader – Character building -Team-work – Time management - Work ethics –Good manners and etiquette.
- Unit 5 Stress Management - Meaning of stress , factors causing stress, positive & negative types of stress, effects of stress on body & mind, stress removal techniques; Goal Setting - Meaning of goal & goal setting, short medium & long term goals

Suggested Readings –

- Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi.Tata McGraw-Hill 1988.
- Heller, Robert.Effective leadership. Essential Manager series. Dk Publishing, 2002
- Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
- Lucas, Stephen. Art of Public Speaking. New Delhi. Tata - Mc-Graw Hill. 2001
- Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).
- Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.
- Smith, B . Body Language. Delhi: Rohan Book Company. 2004

Course outcome

On completion of this course, the students will be able to in-depth understanding of personal development issues

SEMESTER –VI

ACC7013T: Auditing

Course Objective –

To impart basic knowledge of Auditing, Auditing Ethics, Techniques of Auditing and power, duties and liabilities of Auditor in the global and Indian context.

- Unit 1 Auditing: Meaning, Objectives, Frauds, Errors, Accounting & Auditing, Types of Audit. Internal Control, Internal Check & Internal Audit, Evaluation of Internal Control System, Internal control system regarding purchases, sales, Salaries and wages
- Unit 2 Audit Procedure: Planning & procedure of audit, Audit Programme, Audit working papers and evidences, Routine check & test check; Vouching: Meaning, importance, vouching of cash and trading transactions
- Unit 3 Verification & valuation of assets & Liabilities, Auditor's Report: Clean & qualified report
- Unit 4 Audit of limited companies; Company Auditor: Appointment and Removal, Rotation of Auditors, Powers, Duties & Liabilities; Information Systems Audit (ISA), Social Audit
- Unit 5 Special Audit: Banking Companies, General Insurance Companies, Educational institutions & Clubs; Investigation: Meaning, Objectives, Procedure Investigation of frauds, Investigation on behalf of - (a) A prospective purchaser of a business (b) A banker for granting credit

Suggested Readings -

- Gupta, Kamal : Contemporary Auditing, Tata McGraw Hill, N. Delhi.
- Jain, Khandelwal & Pareek : Auditing, Ramesh Book Depot, Jaipur.
- Pagare, Dinkar : Principles of Auditing, S. Chand & co., New Delhi.
- Pagare, Dinker : Principles & Practice of Auditing, Sultan Chand, New Delhi.
- Sharma, T.R. : Auditing Principles & Problems, Sahitya Bhawan, Agra.
- Spicer & Pegler : Practical Auditing, W.W. Bigg., Indian Edition by S.V. Gratalia, Allied publishers.

Course Outcome –

After the completion of this course students will be able to –

SEMESTER – VI

ACC7014T: Corporate Governance

Course Objective

The primary objective of this course to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

- Unit 1 **Conceptual Framework of Corporate Governance** - Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholder Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance.
- Unit 2 **Recent Issues and Challenges of Corporate Governance** - Board structure and Directors; Role of Board; Board Committees and their functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of institutional investors; Class Action suits. CSR and Corporate Governance. "Gandhian Trusteeship"
- Unit 3 **Global Corporate Failures and International Codes** - BCCI (UK), Maxwell (UK), Enron (USA), World.Com (USA), Vivendi (France), Lehman Brothers; Sir Adrian Cadbury Committee 1992, SOX 2002, OECD Principles of Corporate Governance.
- Unit 4 **Corporate Governance Regulatory Framework in India** - Regulatory framework in India: Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017).
- Unit 5 **Corporate Failures and Scams in India** - Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, IL&FS Group Crisis; ICICI Bank, Yes Bank; Common Governance Problems in various corporate failures in India and abroad.

Suggested Readings –

- Das, S.C. Corporate Governance in India: An Evaluation, 5th ed. PHI Learning
- Goel, Sandeep, Corporate Governance: Principles and Practice, Mc Graw Hill.
- Sharma, J.P, Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
- Tricker, Bob, Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.

Course Outcome –

After the completion of this course students will be able to -

- describe the concept and significance of corporate governance in a business setup and
- analyse the role of board of directors.
- explain important dimensions in corporate governance.
- analyse global corporate failures, understand international codes and its implications.
- comprehend corporate governance regulatory framework in India.
- assess and analyse the problems of corporate governance in Indian inc.

SEMESTER – VI

ACC7015T: Industrial Relations and Labour Laws

Course Objective

The main objective of this course to enable the students to learn the concepts of industrial relations including trade unions, discipline, grievance redressal and various labour laws/ code.

- Unit 1 **Industrial Relations (IR)** - Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR; Concept of GIG Economy and ramifications for industrial relations.
- Unit 2 **International Dimensions of Industrial Relations** - Role of ILO in Industrial Relations: Adoption of conventions and recommendations, Influence on Indian labour legislation, Impact of globalization on IR.
- Unit 3 **Trade Union** - Origin and growth, Unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Law.
- Unit 4 **Discipline and Grievance Redressal** - Discipline: Causes of indiscipline, Maintenance of discipline, Misconduct, Highlights of domestic enquiries; Labour turnover; Absenteeism; Grievance: Meaning and Grievance redressal machinery in India; Salient features of Industrial Employment Standing orders.
- Unit 5 **Industrial Disputes** - Definitions of Industry, and Industrial Dispute; Procedure, Powers and Duties of Authorities for resolution of disputes; Strikes and Lock outs; Provisions relating to Layoff, Retrenchment, and Closure

Suggested Readings –

- Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. An Introduction to
- Collective Bargaining and Industrial Relations, McGraw Hill Companies.
- Padhi, P K, Industrial Relations, Prentice Hall India
- Sharma, J.P., Simplified Approach to Labour Laws. Bharat Law House (P) Ltd.
- Venkat Ratnam, C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi.

Course Outcome –

After completion of the course, students will be able to:

- analyse the evolution of industrial relations and its significance in managerial world.
- evaluate the significance of international dimensions of industrial relations in globalized world.
- imbibe how to interact, negotiate and transact with trade unions.
- design and understand the discipline measures and grievance mechanisms.
- analyse the legal structure provided for handling the industrial disputes.

SEMESTER – VI

ACC7016T: Artificial Intelligence in Business

Course Objective

Key objective of this course to equip the students with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. The course illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

- Unit 1 **Introduction** - Artificial Intelligence (AI): Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities, and competitive advantage; Industry drivers; AI strategy for the enterprise - Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.
- Unit 2 **AI-led strategic interventions** - Algorithm: New member in the boardroom, Accelerated decision making with real-time analytics, AI in operational models in an organisation, AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting, CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.
- Unit 3 **AI in Banking & Insurance** - Redefined banking industry – the adoption of Analytics, AI-powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI-driven transformation in Insurance, Digital-based insurance model.
- Unit 4 **AI in Retail** - AI interventions in Retail Outlets. The emergence of smart customers, ad content predictions, Evolution of smart retailers, Omnichannel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI. AI-Led marketing transformations, Data to Clusters – Ad content prediction - AI-based Ad buy and CPC optimization, AI-driven campaign management.
- Unit 5 **Exponential Technologies** - Beating cyber-attacks with Analytics, AI in the automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real-time streaming analytics, Crypto-currency Analytics, AI for customer service-data to scores

Suggested Readings -

- Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature.
- Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley.
- Padhy (2005). Artificial Intelligence and Intelligent system. Oxford University Press.
- Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall.

Course Outcome –

After the completion of this course students will be able to:

- examine how the AI is being leveraged by start-ups as a success tool.
- Analyse and interpret the applicability of AI in HR functions.
- analyse how algorithms are changing the board room landscape.
- describe the customer services provided by various banks using AI.
- demonstrate the role of AI in transforming the retail sector.
- develop a case study on the success story of AI-driven business processes.

Semester – VI (Skill – Enhancement Elective Course)

SEC7203T: Event Organising and Financing

Course objective

The course aims to equip students with the skills to plan and manage events

Unit 1 Event Organising and Management

Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics. Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility; Event Risk Management and IT for Event Management

Unit 2 Organising/Managing Team and Event Marketing

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team; Skills required and Job Responsibilities of Leading Teams; Business communication; nature & Process of Marketing; Branding, Advertising; Publicity and Public relations

Unit 3 Financing and Promotion of Events

Financing and Sponsorship - Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship—for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

Promotion of Events - Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging; Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets

Suggested Readings:

- Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
- Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
- Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc

Course Outcome

After completion of the course, the learners will be able to:

- exhibit the capability to organize a formal event.
- analyse, interpret, and present the learning lessons of organizing the event and Critical Success Factors.
- create, organize, and manage team.
- prepare and present the promotional material.
- plan and prepare sponsorship proposals.

Semester – VI (Skill – Enhancement Elective Course) **SEC7204: Entrepreneurship**

Course Objectives:

The basic objective of this course to equip the students with entrepreneurial skills like project formulation, evaluation, monitoring and control etc.

- Unit 1 Entrepreneurship: introduction – meaning & definition of entrepreneurship, entrepreneur & enterprise – functions of entrepreneur - factors influencing entrepreneurship - pros and cons of being an entrepreneur – qualities of an entrepreneur – types of entrepreneur
- Unit 2 Small scale industries (SSI's): meaning & definition – product range - capital investment - ownership patterns – meaning and importance of tiny industries, ancillary industries, cottage industries. Role played by SSI in the development of Indian economy. Problems faced by SSI's and the steps taken to solve the problems - policies governing SSI's
- Unit 3 Formation of small scale industry: business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – financial, technical, market and social feasibility study
- Unit 4 Preparing the Business Plan (BP): meaning – importance – preparation – BP format: financial aspects of the BP, marketing aspects of the BP, human resource aspects of the BP, technical aspects of the BP, social aspects of the BP. Common pitfalls to be avoided in preparation of a BP
- Unit 5 Project assistance: financial assistance through various bodies; financial incentives for SSI's and tax concessions - assistance for obtaining raw material, machinery, land and building and technical assistance - industrial estates: role and types.

Suggested Reading:

- Vasanth Desai, Management of Small Scale Industry, HPH
- Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
- Dr. Venkataramana ; Entrepreneurial Development, SHB Publications
- Udai Pareek and T.V. Rao, Developing Entrepreneurship
- Rekha & Vibha – Entrepreneurship Development, VBH
- S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
- B. Janakiraman , Rizwana M: Entrepreneurship Development, Excel Books
- Srivastava, A Practical Guide to Industrial Entrepreneurs
- Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
- Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
- Bharusali, Entrepreneur Development
- Satish Taneja ; Entrepreneur Development
- Vidya Hattangadi ; Entrepreneurship
- N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers

Course outcome:

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

- Gain Knowledge and understanding of entrepreneurial skill and their closure
- Set up new entrepreneur easily

SEMESTER – VII

ACC8001T: Advanced Accounting - I

Course Objective

The course is designed to acquaint the students with the current issues in advanced accounting and practice

- Unit 1 Theoretical Framework of Accounting – Meaning, Role, Scope, Environment, Users, Concepts, Conventions and Policies; Conceptual Framework of Accounting and Reporting- FASB and IASCs Conceptual Framework
- Unit 2 Introduction of Indian Accounting Standards (Ind ASs); Government Accounting; Productivity Accounting
- Unit 3 Financial Reporting in Inflationary Economy, Segment Reporting, Related Party Disclosure, Robotic Accounting and Forensic Accounting
- Unit 4 Green Accounting, Social Accounting, Hotel Accounting, Farm Accounting
- Unit 5 Earning Per Share (EPS) (Ind AS-33), Events after the reporting period (Ind AS-10), Leases (Ind AS-116), Fair Value Accounting (Ind AS113)

SUGGESTED READINGS

- Agarwal, A.N.: The Higher Science of Accountancy
- Agarwal, S.D. : Financial Accounting Advanced.
- Badiboi: Advanced Accounting
- Chakraborty , H: Advanced Accountancy
- Gupta, R.L. : Advanced Accountancy
- Jain and Narang: Advanced Accountancy
- Nambiar, M.C.K.: Advanced Accountancy
- Shukla , M.C. & Grewal, T.S. : Advanced Accounts
- Study material of ICAI
- William Pickles: Accountancy

Course Outcome -

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

- Understand the basic concepts of accounting theory
- Understand the basics of Ind ASs
- Know that how accounting works in real life of corporate world
- Understand the new concepts and new branches of Accounting

SEMESTER – VII

ACC8002T: Advanced Cost Accounting

Course Objective

To give an adequate understanding of generating cost information for cost analysis, control and related decisions

- Unit 1 Overview of Cost Accounting: Cost terms and Concept, Cost Behavior, Pattern, Segregation, classification of cost; Costing of Service Sectors – determination of cost and prices of services of following sectors – transports, hospital, hotels, canteen /restaurants
- Unit 2 Process/Operation Costing – Process cost recording, abnormal gain and losses, Joint Product and By-Product, Methods of Apportionment of joint cost, inter process profit, Valuation of WIP, Equivalent Production (FIFO and Average Cost Method)
- Unit 3 Budget and Budgetary Control: Meaning of Budgets and Budgetary Control, Objectives, Merits and Limitations; Types of budget; Zero Base Budgeting, Performance Budgeting
- Unit 4 Standard Costing and Variance Analysis; Integrated and non- integrated cost accounts (cost ledger or cost control accounts)
- Unit 5 Activity Based Costing; Uniform costing and inter firm comparisons, reporting requisites of reports, interpretation and uses by management

SUGGESTED READING:

- Anthony, R.N. : Management Accounting : Text and Cases
- Backer and Jucobson : Dicisional Phenomena and the Management Accountants
- Batty, J.: Management Accounting
- Bhar, B.K. : Cost Accounting Method of Problems
- Bhattacharyya Asish K., Principles and Practice of Cost Accounting, Wheller Publishing, N. Delhi
- Guru Prasad Murthy : Accounting For Management
- H. Maynard : Top Management Hand Book
- Horngren : Cost Accounting A Managerial Emphasis
- Iewa of India : Break Even Concept and Practical Dimensions
- Kisahr Ravi M. : Advanced Cost Acctg. and Cost System
- Neumner : Cost Accounting
- Oswal, Srivastava and Bidawat : Advanced Costing Problems Shillinglow Gordon : Cost Accounting Analysis and Control Mariz Curry and Frank : Cost Accounting
- Prasad, N.K.: Principles and Practice of Cost Accounting
- Roychoudhary and Bhattacharya : Cost and Management Accountancy Methods and Techniques
- Saxena V.K., Vashist C.D.: Cost Accounting, Sultan Chand and Sons, New Delhi
- Study material of ICAI

Course Outcome -

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

- Understand the basic concepts of cost accounting
- Know that how cost accounting information works in real life of corporate world
- Understand the new concepts of cost accounting

SEMESTER – VII

ACC8003T: Advanced Business Statistics

Course Objective

The basic aim of this course is to impart knowledge of basic statistical tools and techniques with emphasis on their application in business decision process and management.

- Unit 1 Probability: Basic concepts and its types, Probability Rules, Probability under condition of statistical independence and statistical dependence, Bay's Theorem, Mathematical Expectations, Theoretical Frequency Distribution: Binomial, Poisson and Normal Distributions: Choosing the correct Probability Distribution
- Unit 2 Correlation and Regression Analysis: Simple, Multiple and Partial Correlation, Simple and Multiple Linear Regression, Association of Attributes: Class frequencies, Association between attributes, consistency of data and Methods
- Unit 3 Sampling and Sampling Distribution: Introduction to sampling and basic concepts for Hypothesis Testing Procedure and Estimation of parameter, Testing of Hypothesis and Estimation of Parameter for large samples (Attributes and Variables)
- Unit 4 Testing of Hypothesis and estimation of parameter for small samples (Variables) with student's t-test, Z-transformation, F-test, Analysis of Variance (ANOVA) Test
- Unit 5 Statistical Quality Control - Concept, Control Charts - Mean, Standard Deviation and Range Chart, P-Chart, np-Chart and C-Chart ; Chi-Square Test for Independence and for Goodness of fit, Sign-test, One Sample Runs Test and Rank Correlation Test

SUGGESTED READINGS

- Clarks and Jordan: Introduction to Business and Economics
- Cocharar , W.G. : Sampling Techniques
- Croxtan and Cowden : Applied General Statistics
- Elhance D.N. : Fundamentals of Statistics
- Gupta s.p. statistical methods
- Gupta, B.N.: Statistics
- Jean, D Gibbons: Non-Parametric Statistical Inference
- Karmel, P.H.: Applied Statistics for Economics
- Levin, Rechar I: Statistics for Management
- Nagar , K.N. : Sankhyaki ke Mool Tatva
- Sancheti and Kapoor : Statistical Method
- Sharma, K.R.: Research Methodology
- Statistics, Southern Western, USA

Course Outcome -

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

- Understand the basic concepts of Statistics
- Understand the uses of statistics for business decisions
- Know that how to use statistical tools
- Understand the new aspects related to statistics

DSE GROUP I MANGEMENT ACCOUNTING AND CONTROL

SEMESTER VII ACC8101T: Cost Management

Course Objective

To understand the basic concepts and processes used to determine product costs, to be able to interpret cost accounting statements, to analysis and evaluate information for cost ascertaining, planning and decision making

- Unit 1 Introduction of cost management, Cost Control and Cost Regulation, Basis, Process, Methods and Techniques of Cost Reduction, Target Costing, Balance Score Card, and Value Chain Analysis
- Unit 2 Life Cycle Costing, Kaizen Costing
- Unit 3 Throughput Costing, Business Process Re-engineering
- Unit 4 Back Flush Accounting, Lean Accounting, Socio Economics Costing
- Unit 5 Activity Based Costing (ABC) - Concept, Characteristics, Allocation of Overheads, Kaplan and Cooper's Approach, Cost Drivers and Cost Pools, Merits and Demerits of ABC

SUGGESTED READINGS

- Ashish K. Bhattacharya, Principles and Practices of Cost Accounting, A. H. Wheeler publisher
- Charles T. Horngren and George Foster, Cost Accounting A Managerial Emphasis, Prentice Hall of India, New Delhi.
- M.Y.Khan and Prof. P.K.Jain, Cost Accounting and Financial Management,
- Maheshwari S.N., Cost and Management Accounting
- N.D. Vohra, Quantitative Techniques in Management, Tata McGraw Hill Book Co. Ltd.
- Study material of ICAI

Course Outcome -

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

- Understand the basic concepts of cost accounting
- Understand the balanced score card, value chain analysis
- Know that how cost accounting information works in real life
- Understand the concept of Activity Based Costing

SEMESTER VII

ACC8102T: Cost Analysis and Control

Course Objective

The purpose of this course to develop an insight into the nature and uses of cost accounting information for cost ascertainment, planning, control and decision making

- Unit 1 Cost Accounting an overview, Techniques of cost Accounting, cost analysis for various function of management
- Unit 2 Just-In-Time (JIT) - Introduction, benefits use of JIT in Measuring the Performance, Enterprise Resource Planning (ERP) - its applications in strategic cost management - Bench Marking
- Unit 3 Total Quality Management- Basics, Stages, Principals, Control, Corrective Actions, Problem identification, Ranking Analysis, Innovation, Solution and Evaluation (PRAISE-steps), Problems, Implementation, Quality Costs, PARETO Analysis
- Unit 4 Budgetary Control – Introduction, Meaning and Definition of Budgetary Control, Objectives, Advantages and Disadvantages of Budgetary Control, Types of Budget, Responsibility Accounting, Performance Budgeting, Zero Base Budgeting (ZBB)
- Unit 5 Statistical Tools in Strategies Decision Making, Cost Information and Cost Analysis for Managerial Decisions, Research and Development Costs, Learning Curve

SUGGESTED READING

- Bhabatosh Banerjee : Cost Accounting , World Press. P. Ltd.
- Bhar, B.K. : Cost Accounting Methods and Problems, Academic Publishers
- Horngren, C. T.: Cost Accounting: A Managerial Emphasis Prentice Hall of India
- Kamal Gupta : Contemporary Audit , Tata McGraw Hill and Co. Pvt. Ltd.
- Keshu, Ravi M. : Advanced Cost Accounting Cost System Taxation
- Lawrence, D. Schall and Charlew, W. Haley: Introduction to Financial Management , Tata Mcgraw Hill Pub. Co. Ltd.
- Mariz, A. and Usry, M.F.: Cost Accounting Planning and Control
- Prasad, N.K. : Principles, and Practice of Cost Accounting, Book Syndicate Pvt. Ltd.
- Rose, T.G. : Management Audit, Gee and Co. Ltd.
- Study material of ICAI
- Tikhe J. : Cost Audit and Management Audit, Bangalore Chapter of Cost Accountants

Course Outcome -

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

- Understand the basic concepts of cost accounting
- Understand the cost techniques
- Understand the concept total quality management and Statistical Tools in Strategies Decision Making

SEMESTER VII

ACC8103T: Cost Accounting for Managerial Decision

Course Objective

To understand the basic concepts and processes used to determine the cost of production, to understand the evaluate and analysis of costing information and planning, control and decision making process

- Unit 1 Decisions Based on Differential Cost, Relevant Cost Analysis, Statistical and other Applications for Cost Control
- Unit 2 Pricing Strategies and Pricing Decisions; Product and Production Decisions
- Unit 3 Decision Relating to Factors of Production, Marketing Cost Analysis and Decision Making
- Unit 4 Responsibility Accounting and Profit Centre, Learning Curve Theory
- Unit 5 Cost of Knowledge based Assets, Accounting of Certain Overheads, Cost Reports for Managerial Needs

SUGGESTED READINGS

- Bhar, B.K.: Cost Accounting Method of Problems
- Bhattacharyya Asish K., Principles & Practice of Cost Accounting, Wheller publishing, N. Delhi
- Horngren : Cost Accounting A Managerial Emphasis
- Prasad, N.K. : Principles and Practice of Cost Accounting
- Saxena V.K. , Vashist C.D.: Cost Accounting, Sultan Chand & Sons, New Delhi
- Study material of ICAI

Course Outcome -

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

- Understand the advanced concept of costs
- Understand the basics of pricing strategies
- Know the responsibility accounting

SEMESTER VII

ACC8104T: Advanced Management Accounting

Course Objective

To gain further confidence on the application of the theories of Management Accounting and decision making, acquire competence of serving the profession of Management Accounting and prove himself in this complex roles coupled with serving as a mentor for/protector of the good practices of Management Accounting thus, culminating into the objective of the programme

- Unit 1 Meaning and Concept of Marginal Costing: Break Even Analysis and Differential Costing; Valuation of stock under marginal costing and absorption costing; Production decisions based on marginal costing and Differential Costing
- Unit 2 Pricing Decisions based on marginal costing and differential costing; Marketing decision and other decision Such as own or lease, repair or replace, now or Later, Shut down or Continue etc., based on marginal costing and differential costing
- Unit 3 Transfer Pricing - objectives, methods, advantages and disadvantage, criteria for setting transfer prices, transfer price in different situations, situation causing conflicts and resolving the conflicts; Relevant Cost Analysis - relevant cost, irrelevant cost - Sunk or Historical cost, committed cost, absorbed cost, situations when fixed cost become relevant for decision - making and its related implications
- Unit 4 Standard Costing- Introduction, meaning and definition of standard cost and standard costing; variance analysis- material, labour, overhead and sales variance
- Unit 5 Working Capital Management - estimation of working capital requirements, inventory management, receivables management, cash management, management of retained earnings and dividend decisions

Suggested Readings:

- 'Tomorrow's Company: The Role of Business in Changing World' a Report of the Society of Encouragement of Arts, Manufactures and Commerce, London, 1995.
- Information for Better Markets – Institute of Chartered Accountants of England of Wales.
- Johnson and Kaplan: Relevance Lost: The Rise and Fall of Management Accounting'
- William L Ferrara: Cost/Management Accounting: The 21st Century Paradigm.

Course Outcome -

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

- Understand the basic concept of Marginal Costing, Standard Costing and Working Capital Management
- Understand the Transfer Pricing
- Know that how Management Accounting information works in real life of corporate world
- Understand the new concepts which is generally used in Management Accounting

SEMESTER – VIII

ACC8004T: Advanced Accounting - II

Course Objective

The purpose of this course to develop an insight into the nature and uses of accounting information at advanced level

- Unit 1 Share Based Payments (Ind AS 102) - Meaning, Equity Settled Transactions, Transaction with Employees and Non Employees, Vesting Conditions, Determination of Fair Value of Options
- Unit 2 Provision, Contingent Liabilities and Contingent Assets (Ind AS-37), Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS – 8)
- Unit 3 Valuation of Shares, Valuation of Intangibles Including Brand Valuation (Ind AS 38); Interim Financial Reporting; Final Accounts of Electricity Companies
- Unit 4 Final Accounts of Banking Companies and Insurance Companies
- Unit 5 Branch Accounting Including Foreign Branch; Ind AS 21

Suggested Readings

- Agarwal, A.N.: The Higher Science of Accountancy
- Agarwal, S.D. : Financial Accounting Advanced
- Badiboi: Advanced Accounting
- Chakraborty , H: Advanced Accountancy
- Gupta, R.L. : Advanced Accountancy
- Jain and Narang: Advanced Accountancy
- Nambiar, M.C.K.: Advanced Accountancy
- Shukla , M.C. & Grewal, T.S. : Advanced Accounts
- Study material of ICAI
- William Pickles: Accountancy

Course Outcome -

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

- Understand the basic concepts of share based payments
- Understand the basics of Ind ASs
- Know how accounting works in real life of corporate world
- Understand the new concepts of Brand valuation in present scenario

SEMESTER – VIII

ACC8005T: International Finance

Course Objective

The course aims to acquaint students with the knowledge of international finance.

- Unit 1 **International Financial Environment**
Evolution of International Monetary System, Bimetallism, Gold Standard, Bretton Woods System, Flexible Exchange Rate Regime and Current Exchange Rate Arrangements. Globalization and Multinational Enterprise. Issues in international finance
- Unit 2 **Foreign Exchange Markets**
Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts. Arbitrage, Hedging and Speculation.
- Unit 3 **Exchange Rate Determination**
Factors affecting Exchange Rate, Relative Inflation Rate, Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate (Purchasing Power Parity, Interest Rate Parity and Fisher's Effect).
- Unit 4 **International Financial Markets and Foreign Exchange Risk Management**
Foreign Portfolio Investment, International Bond & Equity market, GDR, ADR. International Financial Instruments, Foreign Bonds, Eurobonds and Global Bonds; Floating rate Notes, Zero-coupon Bonds. Types of risk exposure – Transaction exposure, Economic exposure and Translation exposure, Measurement of risk exposure
Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management
- Unit 5 **International Capital Budgeting**
Cross border investment decision: Types and issues, Greenfield investment vs. cross border M&As. Estimation of cash flows from cross border investment projects. Risks in cross border investment decision-currency risk, political risk, country risk, inflation risk etc. Valuation techniques by incorporating risk and other factors

Suggested Readings:

- Agnihotri, Anurag. —International Financial Management| Vikas Publications.
- Apte, P.G. —Multinational Financial Management| Tata McGraw-Hill, New Delhi.
- Eun, Cheol S. & Resnick, Bruce G. —International Financial Management| Tata McGraw-Hill.
- Madura, Jeff. —International Financial Management| Cengage Learning.
- Maurice, Levi D. —International Finance| Routledge.
- Shapiro, Alan C. —Multinational Financial Management| John Wiley.
- Sharan, V. International Financial Management, 6th ed. PHI Learning

Course Outcome -

After completion of the course, learners will be able to:

- Describe the International Monetary System and the nature and scope of international finance.
- Understand Foreign Exchange Markets.
- Analyse the factors affecting the exchange rates.
- Understand the International Financial Markets and Instruments.
- Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks.
- Analyse issues in International Capital Budgeting.

SEMESTER – VIII

ACC8006T: Operation Research

Course Objective

The purpose of this course to enable students

- Understand the concept / fundamentals of research and their types
- Understand the practical application of various research techniques.
- Understand the importance of scaling & measurement techniques
- Apply quantitative techniques for solving business problems

- Unit 1 Fundamental of Decision Making: Types of decisions; steps in decision making; different type of methods and their uses; model building steps. Linear Equations: Solution by reduction method and Cramer's Rule
- Unit 2 Linear Programming: Basic concept, mathematical formulation and application; solution of LP problems using graphical, simplex and two phase method; duality in Linear Programming, Game theory, Sensitivity Analysis
- Unit 3 Transportation and Assignments: Formulation, Solving Transportation and Assignment Problems, Decision Theory, Replacement Problems
- Unit 4 Project Scheduling: Concept of PERT and CPM Techniques, determining critical paths, calculation of Floats, time-cost trade off; resource allocation and resource leveling, Queuing Theory, Simulation Problem
- Unit 5 Operation with Interest rates: Simple Interest, Compound Interest, Flat rate and Effective Rate of Interest, Present Value of Money, Annuity, Simple applications of present value concept to leasing, EMI calculation and amortization, Investment and Risk analysis

SUGGESTED READINGS

- Churchman, C.W. Ackoff, R.L. and Asnoff, E.L. : Introduction to Operation Research
- Gupta , P.K. and Hira, D.S. : Operations Research : an Introduction (Published by Sultan Chand and Company Ltd. New Delhi)
- Khandelwal, Gupta, Ahmad, Sharma: Operation Research; Ajmera Book Company, Jaipur
- Leonard, W. Hein : the Quantitative Approaches to Managerial Decisions
- Loomba, N. Paul : Linear Programming
- Miller, R.W. : Schedule , Cost and Profit With Pert
- Prasanna Chandra : Financial Management Theory and Practice Problems
- Ravi M Kishore : Financial Management
- Sesieni, Mauriee , Yespan, Arthur and Friedman, Lawrence : Operation Research Method

Course Outcome -

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

- Find solution of real life problems using various research techniques.
- Apply Transportation and Assignment Models, Replacement Theory and Game Theory.
- Apply Simulation, techniques
- Draft research report

DSE GROUP II FINANCE

SEMESTER – VIII ACC8201T: Investment Management

Course Objective

The purpose of this course to equip the students with fundamentals of investment management

- Unit 1 Introduction Nature and scope of investment management, investment media, Fundamentals of investment programme and process of investing Financial Markets for short term and long term securities in India
New issue market and stock exchange, mechanism of floating new issues and security trading. Stock exchange membership, listing of securities in stock exchange and legal control, Security and Exchange Board of India and its functions, Capital issue control
- Unit 2 Fundamental and General Market Analysis, Technical Analysis, Price charts and stocks Company Analysis. Selection Techniques. Valuation Models of equity, Preference, Convertible and non-debt securities
- Unit 3 Investment: Objective, Constraints and alternative forms. Traditional portfolio management, Modern Portfolio theory, Portfolio construction models methodology and uses. Diversification and un-diversification and un-diversifiable risks, interest rates. Dividend policies, Tax beneficial schemes and financial and financial intermediaries
- Unit 4 Portfolio Evaluation: Need and Prices of portfolio evaluation, Portfolio selection and international diversification techniques of portfolio revision- scope and formula plans
- Unit 5 Policies and performance Evaluation. Investment Policies of individual and institutions, Investments Criteria and timing, Investment companies
Ranking Fund Average Returns, Efficiency and reliability of the fund performance. Share's and Treynor's portfolio performance measures.

SUGGESTED READINGS:

- Fredric, Amling: Investment (Prentie Hall)
- William. F. Sharke : Investment (Prentie Hall)
- Gupta, L. C. : Return of Equities – The Indian Experience, Oxford, New Delhi
- Bhalla, V. K. Investment Management, S. Chand & Co, New Delhi
- Herbert, B Mayo Basic Investments, the Dryden Press

SEMESTER – VIII

ACC8202T: Risk Management

Course Objective

The purpose of this course to gain knowledge and an insight into the spectrum of risks faced by businesses and to learn techniques of managing risks and to gain the ability that how to meet out the these risks in real life

- Unit 1 Introduction to Risk - The Concept of Risk; Risk and Uncertainty; Distinction; Classification of Risks; Dynamic Nature of Risks; Types of Risk
- Unit 2 Source and Evaluation of Risks - Identification and Sources of Risk; Quantification of Risk and various methodologies; Impact of Business Risk; Identify and assess the impact upon the stakeholder involved in Business Risk; Role of Risk Manager and Risk Committee in identifying Risk
- Unit 3 Risk Management - Concept of Risk Management; Objective and Process of Risk Management; Importance of Risk Management; Risk Management techniques
- Unit 4 Evaluation of Risk Management Strategies - Risk Management Strategy alignment with Business Strategy; Internal Control environment and linkages with Risk Management; Risk Culture and attitudes to risk management; Integrated Risk Reporting and Stakeholder responsibilities; IT Risk Management – Disaster Recovery; Risk Models
- Unit 5 Credit Risk Measurement and Management - Understanding the component of credit risk; Evaluating credit risk; Mitigating Credit risk; Qualitative and Quantitative techniques to manage risk; Credit scoring models; Risk Associated with Corporate Governance

Suggested Readings:

- Chandra, P. —Investment Analysis and Portfolio Management| Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. —Investing in Stock Markets| Scholar Trust Press.
- Kevin, S. —Security Analysis and Portfolio Management| PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. —Investing in Stock Markets| Ane Books.
- Pandian, P. —Security Analysis and Portfolio Management| Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. —Security Analysis and Portfolio Management Pearson Education, India.
- Singh J.K. and Singh A.K. —Investing in Stock Markets| A K Publications, Delhi.
- Tripath V. & Pawar N. —Investing in Stock Markets| Taxmann Publications.

Course outcome

After completion of this course students will be able to manage risk.

SEMESTER – VIII

ACC8203T: Security Analysis and Portfolio Management

Course Objective

To impart knowledge to students regarding the theory and practice of Security Analysis and Portfolio Management

- Unit 1 Concept, Nature and Scope of Security Analysis, Investment Vs. Speculation. Effective Investment Programme, Sources of Investment Information; Risk and Return Analysis
- Unit 2 Primary Market, Secondary Market. Operations of Indian Capital Market
- Unit 3 Valuation of Securities: Bond Analysis, Bond Valuation, Risk Immunization, Common Stock Analysis, Equity Valuation
- Unit 4 Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis; Efficient Market Theory
- Unit 5 Portfolio Management; Capital Market Theory, Portfolio Selection and its Models, Markovitz Portfolio Theory. Efficient Frontier, Sharpe Single Index Model, Capital Asset Pricing Model, Characteristic Lines, Optimum Portfolio, Arbitrage Pricing Theory

Suggested Readings:

- Chandra, P. —Investment Analysis and Portfolio Management| Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. —Investing in Stock Markets| Scholar Trust Press.
- Kevin, S. —Security Analysis and Portfolio Management| PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. —Investing in Stock Markets| Ane Books.
- Pandian, P. —Security Analysis and Portfolio Management| Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. —Security Analysis and Portfolio Management| Pearson Education, India.
- Singh J.K. and Singh A.K. —Investing in Stock Markets| A K Publications, Delhi.
- Tripath V. & Pawar N. —Investing in Stock Markets| Taxmann Publications.

Course outcome

After completion of this course students will be able to construct and manage portfolio.

SEMESTER – VIII

ACC8204T: Investing in Stock Market

Course Objective

The purpose of this course to develop the understanding of investment in investing market and what factors generally affect to investment market

- Unit 1 Type of investment – Equity Shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, Security market indices, sources of financial information, Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendation, Use of limit order and market order
- Unit 2 Online trading of stocks, Understanding stock quotations, types and placing or order, Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ration analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet of quarterly results, cash flows and capital structure)
- Unit 3 Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, Price Revenue ratio, Use of historic prices, simple moving average, basic and advanced interactive charts, Examining the shareholding patter of company, Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging
- Unit 4 Background of Mutual Funds: Advantages of investing in Mutual Funds, Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debs, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds, CRISIL Mutual fund Ranking and its Usage
- Unit 5 Future, Options, trading in futures and options, Understanding stock market quotes on futures and options, Types of orders, Put and Call options: How Put and Call options work, Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading

Suggested Readings:

- Bodie, Alex, Marcus and Mohanty. Investments. McGraw Hill Publishing Co.
- Chandra. Prasanna. Investment Analysis and Portfolio Management. Tata McGraw Hill.
- Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset. Wiley Finance
- Gitman and Joehnk. Fundamentals of Investing. Pearson.
- Madura. Jeff. Personal final. Pearson.

Course Outcome -

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

- Understand the types of investment
- Understand the comparative analysis of various stocks
- Know the background of mutual funds

Understand the new concepts which are generally used in investment market