



**K.R. MANGALAM UNIVERSITY**



# **School of Management and Commerce**

**B.COM(H)**

**Undergraduate Course**

**2023-27**



## **PREFACE**

The objective of any programme at Higher Education Institute is to prepare their students for the society at large. The K. R. Mangalam University visualizes all its programmes in the best interest of their students and in this endeavour; it offers a new vision to all its undergraduate courses. It imbibes a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes. The LOCF approach is envisioned to provide a focused, outcome-based syllabus at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner. The LOCF approach has been adopted to strengthen students' experiences as they engage themselves in the programme of their choice. The under-graduate Programmes will prepare the students for both, academia and employability. The programmes also state the attributes that it offers to inculcate at the graduation level. The graduate attributes encompass values related to emotional stability, well-being, critical thinking and also skills for employability.

The new curriculum of B.Com offer courses in the areas of Taxation, Information technology, Accounting for Business, Statistical Approach in Business, Human behavior at work, Financial Decision making. All the courses are having defined objectives and Learning Outcomes, which will help prospective students in choosing the elective courses to broaden their skills in the field of accounting and interdisciplinary areas. The courses will train students with sound theoretical and experimental knowledge that suits the need of academics and industry. The course also offers ample skills to pursue research as career in the field of accounting and finance. The K. R. Mangalam University hopes the LOCF approach of the programme B.Com will help students in making an informed decision regarding the goals that they wish to pursue in further education and life, at large.

## **Objectives of the program**

After the completion of the degree, students would

- To cultivate academic excellence by providing students with a strong foundation in commerce and business subjects.
- The program emphasizes the development of research skills among students. They will learn various research methodologies, data analysis techniques, and critical thinking skills necessary to conduct independent research in the field of commerce.
- The program emphasizes the development of effective communication and presentation skills.
- It equips them with the necessary research skills and academic foundation to pursue higher education, such as a master's degree or a Ph.D., in the field of commerce or business.
- Students will be exposed to ethical dilemmas and learn to make responsible business decisions that consider the impact on various stakeholders.



## **Career Avenues**

A B.Com(H) with Research program opens up a wide range of career avenues for graduates. Here are some potential career paths that graduates can pursue:

- Research Analyst
- Data Analyst
- Business Consultant
- Market Researcher
- Financial Analyst
- Policy Analyst
- Academic Researcher
- Entrepreneurship

These are just a few examples of the career avenues available to B.Com(H) with Research graduates. The program equips students with a strong academic foundation, research skills, and analytical abilities, making them well-suited for various roles in commerce, business, and research-oriented fields.

## **Prospective Companies**

- Deloitte
- PricewaterhouseCoopers (PwC)
- Ernst & Young (EY)
- KPMG
- Accenture
- IBM
- Microsoft
- Google
- Amazon
- Procter & Gamble
- Unilever
- Coca-Cola
- General Electric (GE)
- Goldman Sachs
- J.P. Morgan
- Morgan Stanley



## **Duration**

4 Years (Full-Time)

## **Eligibility Criteria**

Candidates must have completed their 10+2 education from a recognized educational board or equivalent with a minimum of 50% marks in aggregate. The reservation and relaxation for SC/ST/OBC/PWD and other categories shall be as per the rules of central/state government, whichever is applicable.



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## **Institution Vision & Mission**

### **Vision**

KR Mangalam University aspires to become an internationally recognized institution of higher learning through excellence in inter-disciplinary education, research and innovation, preparing socially responsible life-long learners contributing to nation building.

### **Mission**

- Foster employability and entrepreneurship through futuristic curriculum and progressive pedagogy with cutting-edge technology.
- Instill notion of lifelong learning through stimulating research, Outcomes-based education and innovative thinking;
- Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries and professional bodies;
- Enhance leadership qualities among the youth having understanding of ethical values and environmental realities;



## School Vision & Mission

### Vision

To create, disseminate, and apply knowledge in science and technology to meet the higher education needs of India and the global society, To serve as an institutional model of excellence in scientific and technical education characterized by integration of teaching, research and innovation.

### Mission

- To create an environment where teaching and learning are prioritised, with all support activities being held accountable for their success.
- To strengthen the institution's position as the school of choice for students across the State & Nation.
- To promote creative, immersive, and lifelong learning skills while addressing societal concerns.
- To promote co- and extra-curricular activities for over-all personality development of the students.
- To promote and undertake all-inclusive research and development activities.
- To instill in learners an entrepreneurial mindset and principles.
- Enhance industrial, institutional, national, and international partnerships for symbiotic relationships.
- To help students acquire and develop knowledge, skills and leadership qualities of the 21st Century and beyond.



## **About School**

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital, and its faculty members. The school boasts of its modern infrastructure and latest technology and resources in the field of General Management, Human Resource, Finance, Operations, Marketing, Information Technology, Economics, and International Business. The school aims at creating professionals who are committed to excellence in their personal and professional endeavors by adopting the best of industry practices with a keen focus on research, training, and consultancy programmes. The approach to pedagogy combines fieldwork, case studies and instrumented feedback with a strong emphasis on concepts and theory.

### **SCHOOL VISION**

To create a School that is truly distinctive in its multidisciplinary and integrated approach, which harnesses talent, provides enabling environment for resources to be converted into competitive capabilities and one which “celebrates and rewards” both success and failure as it marches ahead in its relentless pursuit of providing an enriching educational platform connecting students and organization to deliver social and economic impact.

### **SCHOOL MISSION**

SOMC is committed to.

- Foster employability and entrepreneurship through futuristic curriculum and progressive pedagogy with cutting-edge technology.
- Instill notion of lifelong learning through stimulating research, Outcomes-based education, and innovative thinking.
- Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries, and professional bodies.
- Enhance leadership qualities among the youth having understanding of ethical values and environmental realities.





## Program Outcome (PO)

**PO1. Academic Expertise:** The programme is designed to enable students to exhibit knowledge of the discipline and conduct guided academic inquiries in various areas of interest in the chosen discipline.

**PO2. Professional expertise:** The programme is developed to help students display professional expertise in the discipline and identify and create opportunities to launch innovative ventures for socio-economic development, thereby making students exhibit the ability to organise, manage and lead towards the accomplishment of goals and objectives.

**PO3. Creative, Critical Thinking and Problem Solving:** The programme synthesizes appropriate theories, principles and data for problem-solving, creating new knowledge in the discipline and making students apply critical thinking and research skills in finding viable solutions to business dilemmas.

**PO4. Effective Communication:** The programme explains and presents ideas effectively in multi-dimensional domains and help students to demonstrate competencies for negotiation, conflict management and effective collaboration.

**PO5. Social sensitivity:** The programme encourages students to participate actively in initiatives that encourage equity and growth for all. It enables students to act with an informed awareness of local, regional, national and global needs ensuring environmental sustainability and community development initiatives.

**PO6. Professional & Moral Ethics:** The programme is developed to enable students to recognize and respect different value systems and makes students demonstrate high standards of academic and professional integrity. Students are encouraged to exhibit accountability and responsibility for moral implications of one's decisions and actions.

**PO7. Self-directed and Life-long Learning:** The programme helps students to identify career enhancement opportunities and engage in future academic endeavors by making them display the skills sets in pursuit of continuous learning and adapt to the changing professional and social needs.



## Program Educational Objectives (PEO)

**PEO1** - The program aims to provide students with a solid foundation of knowledge in commerce and its various disciplines such as accounting, finance, economics, marketing, and business law.

**PEO2** - The program aims to develop students' analytical and critical thinking skills.

**PEO3** - Graduates should be able to effectively articulate their thoughts, ideas, and research findings in both written and oral forms, and adapt their communication style to different audiences.

**PEO4** - The program aims to equip students with professional and entrepreneurial skills necessary for success in commerce and related fields.

## Program Specific Outcomes (PSO)

This programme is duly developed considering the desired level of knowledge exposure in the context of an ever-changing environment in global business.

**PSO1: Fundamental Knowledge:** To help students to acquire knowledge in the field of Accounting, Taxation, Auditing, Risk Management, Financial Accounting, Managerial Economics, Corporate Law, Business Communications, Banking, Insurance and Finance.

**PSO2: Critical Thinking and Innovation:** To develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit them as well as society.

**PSO3: Hands-on Experience:** To give students theoretical and hands-on experience in the banking and financial sector and enrich them with analytical skills to work with various financial tools.

**PSO4: Career Opportunities:** To facilitate students with opportunities to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund, and capital market.



**PSO5: Research Orientation:** To motivate students to further move towards research in the field of Commerce, Accounts and Finance.

## **Programme Highlights**

- Comprehensive understanding of various aspects of commerce and business.
- Allow students to focus on a particular domain and gain in-depth knowledge and skills in that area.
- Hands-on experience and real-world exposure to apply their theoretical knowledge in practical settings.
- These opportunities develop research skills and promote critical thinking and analytical abilities among students.
- Focus on developing essential soft skills such as communication skills, teamwork, leadership, problem-solving, and critical thinking.
- Provide career support services such as resume building, interview preparation, and placement assistance.
- Offer opportunities to pursue professional certifications such as Chartered Accountancy (CA), Certified Management Accountant (CMA), or Certified Financial Planner (CFP).



# Program Scheme

## Semester I

SNo	Category	Course Code	Course Title	L	T	P	C
1	Major	MCMC101	Management Thought and Applications	4	0	0	4
2	Major	MCMB101	Contemporary Practices in Auditing	4	0	0	4
3	Major	MCMB105	Banking Sector in India	4	0	0	4
4	Major	MCMB107	Macro Economics in Financial Markets	4	0	0	4
5	Minor		Minor I	4	0	0	4
6	SEC	SEC025	Office Management & Secretarial Practice	2	0	0	2
7	VAC		Environmental Studies and Disaster Management	2	0	0	2
<b>TOTAL</b>				<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>

## Semester II

SNo	Category	Course Code	Course Title	L	T	P	C
1	Major	MCMB102	Analysing Cost for Managerial Decision Making	4	0	0	4
2	Major	MCMB104	Advance Accounting	4	0	0	4
3	Major		Discipline Specific Elective I	4	0	0	4
4	Minor		Minor II	4	0	0	4



<b>5</b>	<b>Open Elective</b>		<b>Open Elective I</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>6</b>	<b>SEC</b>	<b>SEC026</b>	<b>MS Excel for Business</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>7</b>	<b>VAC</b>		<b>Value Added Course</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>TOTAL</b>				<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>

**Semester III**

<b>SNo</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>1</b>	<b>Major</b>	<b>MCMB203</b>	<b>Introduction to Financial Management and Financial Markets</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>2</b>	<b>Major</b>	<b>MCMB205</b>	<b>Financial Planning and Wealth Management</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>3</b>	<b>Minor</b>		<b>Minor III</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>4</b>	<b>Open Elective</b>		<b>Open Elective II</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>5</b>	<b>AEC</b>	<b>AEC021</b>	<b>AEC I</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>6</b>	<b>SEC</b>	<b>SEC027</b>	<b>Critical and Design Thinking</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>7</b>	<b>VAC</b>		<b>Extension Activities</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>8</b>	<b>INT/PROJ</b>	<b>SIMB001</b>	<b>Summer Internship / Research Project</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>TOTAL</b>				<b>22</b>	<b>0</b>	<b>0</b>	<b>24</b>

**Semester IV**

<b>SNo</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>1</b>	<b>Major</b>	<b>MCMC202</b>	<b>Research Methodology For Business</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>2</b>	<b>Major</b>		<b>Discipline Specific Elective II</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>3</b>	<b>Minor</b>		<b>Minor IV</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>4</b>	<b>Open Elective</b>		<b>Open Elective III</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>5</b>	<b>AEC</b>	<b>AEC022</b>	<b>AEC II</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>6</b>	<b>SEC</b>	<b>SEC028</b>	<b>Business Intelligence Tools</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>7</b>	<b>VAC</b>		<b>Value Added Course</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>TOTAL</b>				<b>22</b>	<b>0</b>	<b>0</b>	<b>22</b>

**Semester V**

<b>SNo</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>1</b>	<b>Major</b>	<b>MCMB301</b>	<b>Understanding Direct Tax Framework</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>2</b>	<b>Major</b>	<b>MCMB303</b>	<b>Cost Accounting</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>3</b>	<b>Major</b>		<b>Discipline Specific Elective III</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>4</b>	<b>Minor</b>		<b>Minor V</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>5</b>	<b>SEC</b>	<b>AEC023</b>	<b>AEC III</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>



<b>6</b>	<b>INT/PROJ</b>	<b>SIMB002</b>	<b>Summer Internship / Research Project</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>TOTAL</b>				<b>18</b>	<b>1</b>	<b>0</b>	<b>21</b>

**Semester VI**

<b>SNo</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>1</b>	<b>Major</b>	<b>MCMC302</b>	<b>Laws Governing Companies In India</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>2</b>	<b>Major</b>	<b>MCMB302</b>	<b>Goods and Service Tax</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>3</b>	<b>Major</b>	<b>MCMB304</b>	<b>Risk Management</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>4</b>	<b>Major</b>		<b>Discipline Specific Elective IV</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>5</b>	<b>Minor</b>		<b>Minor VI</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>TOTAL</b>				<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>

**Semester VII**

<b>SNo</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>1</b>	<b>Major</b>	<b>MCMC401</b>	<b>Challenges of Business Environment</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>2</b>	<b>Major</b>	<b>MCMC403</b>	<b>Statistical Software Lab</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>4</b>
<b>3</b>	<b>Major</b>	<b>MCMC405</b>	<b>Cross Culture &amp; Global Management</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>4</b>	<b>Minor</b>		<b>Minor VII</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>



<b>5</b>	<b>Minor</b>		<b>Minor VIII</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>TOTAL</b>				<b>19</b>	<b>0</b>	<b>2</b>	<b>20</b>

**Semester VIII**

<b>SNo</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>1</b>	<b>INT/PROJ</b>	<b>DIMB001</b>	<b>Dissertation / Industrial Project</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
<b>TOTAL</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

<b>Total Credits After 3 years:</b>	<b>134</b>
<b>Total Credits After 4 years:</b>	<b>166</b>





**The program enables multiple exits & entry options for students as per the guidelines of NEP 2020**

<b>Exit after 1st year</b>	Undergraduate Certificate Program in Commerce with Research.
<b>Exit after 2nd year</b>	Undergraduate Diploma Program in Commerce with Research.
<b>Exit after 3rd year</b>	B. Com (Honors) degree
<b>Exit after 4th year</b>	B. Com (Honors) degree with Research



## **SEMESTER I**



### COURSE TEMPLATE

<b>Department:</b>		<b>School of Management and Commerce</b>		
<b>Course Name:</b>		<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
MANAGEMENT THOUGHTS AND APPLICATIONS		MCMC101	4-0-0	4
<b>Type of Course:</b>		Programme Core		
<b>Pre-requisite(s), if any:</b> Basics of Management				
<b>Brief Syllabus:</b>				
Definition, nature, and scope of management, Functions of management: planning, organizing, leading, and controlling, Evolution of management thought and its relevance today, Scientific Management: Frederick Taylor's principles and time-motion studies, Administrative Management: Henri Fayol's principles of management, Bureaucratic Management: Max Weber's concept of bureaucracy, Hawthorne Studies and the human relations approach, Maslow's Hierarchy of Needs and motivation theories, McGregor's Theory X and Theory Y, Theories of leadership: Trait theory, behavioral theory, and contingency theory.				
<b>UNIT WISE DETAILS</b>				
<b>Unit Number: 1</b>	<b>Introduction</b>		<b>No. of hours: 15</b>	
Concept, Nature, Process and Significance of Management; Managerial Levels, Skills, Functions and Roles; Management v/s Administration; Coordination as Essence of Management; Development of Management Thought: Classical, Neo-Classical, Behavioral, Systems and Contingency Approaches.				
<b>Unit Number: 2</b>	<b>Planning AND organizing</b>		<b>No. of hours: 15</b>	



**Planning:** Nature, Scope and Objectives of Planning; Types of Plans; Planning Process; Business Forecasting; MBO; Concept, Types, Process and Techniques of Decision-Making; Bounded Rationality.

**Organizing:** Concept, Nature, Process and Significance; Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization.

<b>Unit Number: 3</b>	<b>Staffing</b>	<b>No. of hours: 15</b>
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Concept, Nature and Importance of Staffing; Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation-Maslow, Herzberg, X, Y and Z; Leadership - Meaning and Importance; Traits of a Leader; Leadership Styles-Likert's Systems of Management; Tannenbaum & Schmidt Model and Managerial Grid.

<b>Unit Number: 4</b>	<b>Controlling</b>	<b>No. of hours: 15</b>
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Nature and Scope of Control; Types of Control; Control Process; Control Techniques - Traditional and Modern; Effective Control System.

**\*Self-Learning Components:**

- Enroll in online courses or Massive Open Online Courses (MOOCs) offered by reputable platforms like Coursera, edX, or Udemy.
- Study and analyze real-world case studies that showcase the application of management theories and concepts.
- Engage in online forums and discussion groups focused on management topics.
- Read business magazines and publications like Harvard Business Review, Forbes, or The Economist.
- Explore reputable management-related websites, such as the websites of management associations, business schools, or management consulting firms.

**Reference Books:**

1. Koontz, Cannice, and Weihrich (2014). Management- A Global, Innovative and Entrepreneurial Perspective (14<sup>th</sup> Edition). New Delhi: Tata McGraw Hill Publishing Company.
2. Stoner, Freeman and Gilbert Jr. (2013). Management (6<sup>th</sup> Edition). New Delhi: Pearson Prentice Hall of India.
3. Chopra R. K., Mohan Puneet, & Sharma Vandana (2010). Principles & Practices of Management. New Delhi: Sun India Publication.
4. Tripathi P. C. & Reddy P. N. (2015). Principles & Practices of Management (5<sup>th</sup> Edition). New Delhi: Tata McGraw Hill Publishing



House.  
 5. Gupta, C.B (2016). Management Concepts and Practices. New Delhi: Sultan Chand and Sons.

### Define Course Outcomes (CO)

COs	Statements
<b>CO1</b>	Practice the process of management's four functions: planning, organizing, leading, and controlling.
<b>CO2</b>	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
<b>CO3</b>	Evaluate leadership styles and motivation theory to anticipate the consequences of each leadership style and motivation theory.
<b>CO4</b>	Apply course concepts and theory in a practical context.

### COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	-	-	-
CO2	-	-	-
CO3	C5	-	-
CO4	-	-	-



### CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	2	1	1	2	3	2	3
CO2	3	3	2	2	1	1	2	3	3	2
CO3	3	3	2	2	1	1	2	2	2	2
CO4	3	3	2	2	1	1	2	3	3	2

### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3	1	2	3
CO2	3	1	2	3
CO3	3	1	2	3
CO4	3	1	2	3

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction
<b>Local</b>	Involves tailoring management strategies to suit the local market, collaborating with local stakeholders, and adapting to regional dynamics.
<b>Regional</b>	Focuses on understanding the specific cultural, social, economic, and regulatory factors
<b>National</b>	Significance of Management; Managerial Levels, Skills, Functions and Roles
<b>Global</b>	Classical, Neo-Classical, Behavioral, Systems and Contingency Approaches
<b>Employability</b>	Fundamental knowledge and exposure to the concepts, theories and practices in the field of management
<b>Entrepreneurship</b>	Effective management skills are essential for entrepreneurs to navigate various challenges, such as business planning, resource allocation, financial management, marketing, and team building.



<b>Skill Development</b>	Observe and evaluate the influence of historical forces on the current practice of management
<b>Professional Ethics</b>	Ensures fairness, transparency, and accountability in business practices
<b>Gender</b>	Promoting gender diversity in leadership positions and creating inclusive work environments
<b>Human Values</b>	Prioritize human values foster trust, loyalty, and employee engagement, resulting in increased productivity and organizational success.
<b>Environment &amp; Sustainability</b>	Implementing sustainable practices, minimizing environmental impacts, embracing renewable resources, and adopting environmentally friendly technologies.
<b>Unit II</b>	<b>Planning AND organizing</b>
<b>Local</b>	Local market conditions, regional regulations, national policies, and global trends to develop effective business plans and organizational
<b>Regional</b>	Managers must understand the unique cultural, economic, legal, and social factors at each level.
<b>National</b>	Principles of an Organization
<b>Global</b>	Formal and Informal Organization
<b>Employability</b>	understand the concept of Managerial function
<b>Entrepreneurship</b>	Planning Process; Business Forecasting
<b>Skill Development</b>	Practice the process of management's four functions: planning, organizing, leading, and controlling
<b>Professional Ethics</b>	MBO
<b>Gender</b>	Create inclusive plans and organizational structures that provide equal opportunities for both genders.
<b>Human Values</b>	Fostering a work culture that values integrity, respect, fairness, empathy, and collaboration
<b>Environment &amp; Sustainability</b>	Integrate environmental sustainability practices, such as resource efficiency, waste reduction, and renewable energy adoption



<b>Unit III</b>	<b>Staffing</b>
<b>Local</b>	Consider the local talent pool, labor market conditions, cultural factors, and legal regulations when recruiting and selecting employees
<b>Regional</b>	Staffing at the regional, national, and global levels involves understanding the diverse talent landscape, labor laws, and market trends to ensure effective recruitment and selection strategies.
<b>National</b>	Motivating and Leading
<b>Global</b>	Leadership Styles
<b>Employability</b>	Traits of a Leader
<b>Entrepreneurship</b>	Fostering entrepreneurship within an organization.
<b>Skill Development</b>	Evaluate leadership styles and motivation theory to anticipate the consequences of each leadership style
<b>Professional Ethics</b>	Motivating and Leading, guide decisions related to candidate evaluation, hiring decisions, and the treatment of all individuals involved in the staffing process.
<b>Gender</b>	Gender-inclusive language, diverse interview panels, and training on unconscious bias can contribute to a more equitable and gender-balanced staffing process.
<b>Human Values</b>	Aligning staffing practices with human values
<b>Environment &amp; Sustainability</b>	Integrate environmental considerations into their recruitment strategies by promoting remote work options, green commuting, or adopting eco-friendly practices during the selection process.
<b>Unit IV</b>	<b>Controlling</b>
<b>Local</b>	Consider the local market conditions
<b>Regional</b>	Regional regulations,
<b>National</b>	Control Process; Control
<b>Global</b>	Global trends to ensure effective performance measurement and evaluation.
<b>Employability</b>	Effective controlling practices provide feedback and





	development opportunities to enhance employees' skills
<b>Entrepreneurship</b>	Controlling allows entrepreneurs to identify deviations, adjust strategies, and make informed decisions to achieve desired entrepreneurial outcomes.
<b>Skill Development</b>	Apply course concepts and theory in a practical context
<b>Professional Ethics</b>	Involves assessing not only the achievement of financial targets but also the adherence to ethical standards and practices
<b>Gender</b>	Enable organizations to evaluate and reward employees based on merit and competence, regardless of gender.
<b>Human Values</b>	Well-being, job satisfaction, and work-life balance to uphold human values in the organization.
<b>Environment &amp; Sustainability</b>	Assessing the organization's compliance with environmental regulations, measuring environmental impacts, and tracking progress towards sustainability goals.
<b>SDG</b>	17
<b>NEP 2020</b>	Aligns with the focus on management.
<b>POE/4<sup>th</sup> IR</b>	Aligns with the demand industries, professionals and leaders.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Business Organization and Management
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Business Organization and Management
<b>Amity University</b>	<b>B.COM(H)</b>	Business Organization and Management



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>  <b>CONTEMPORARY PRACTICES IN AUDITING</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	<b>MCMB101</b>	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>  Definition and objectives of auditing, Audit planning process, Understanding the entity and its environment, Risk assessment techniques and tools, Materiality and audit risk, Internal control framework and assessment, Audit evidence: nature, sufficiency, and appropriateness, Audit procedures: tests of controls and substantive procedures, Sampling techniques in auditing, Audit report components and formats, Reporting on internal control deficiencies, Communication with management and audit committees, Follow-up procedures and management letters.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Auditing</b>	<b>No. of hours: 15</b>	
Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.			
<b>Unit Number: 2</b>	<b>Audit Procedure</b>	<b>No. of hours: 15</b>	
Routine checking, vouching, verification & valuation of assets & liabilities			
<b>Unit Number: 3</b>	<b>Audit of Public company</b>	<b>No. of hours: 15</b>	



Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, divisible profits & dividends.		
<b>Unit Number: 4</b>	<b>Audit Report and Investigation; Audit Report</b>	<b>No. of hours: 15</b>
Meaning, objectives, contents, and types. Investigation: meaning, Nature and objectives.		
<p><b>*Self-Learning Components:</b></p> <ul style="list-style-type: none"> <li>• Explore audit manuals and guides provided by professional accounting and auditing organizations.</li> <li>• Participate in CPE programs specifically designed for auditors.</li> <li>• Study and analyze real-world audit case studies to understand the application of auditing concepts and techniques.</li> <li>• Engage in audit simulation exercises or games that mimic real audit scenarios.</li> </ul>		
<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.</li> <li>2. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.</li> <li>3. Kumar, Ravinder, and Sharma, Virender, Auditing: Principles and Practices, PHI.</li> <li>4. Jha Aruna, Auditing, Taxmann Publishers.</li> <li>5. Meenakumari, S. and Nagarajan, I., Fundamentals of Auditing, APH Publishing</li> </ol>		

### Define Course Outcomes (CO)

<b>COs</b>	<b>Statements</b>
<b>CO1</b>	Understand the meaning of audit, types of audits, audit process and audit programme.
<b>CO2</b>	Know the meaning of Internal Control, Internal Check, and Internal Audit
<b>CO3</b>	Acquire knowledge on vouching of different transactions and verification of assets and liabilities. Comprehend the knowledge about appointment, powers, duties and liabilities of auditor.



<b>CO4</b>	Acquire knowledge on Audit Reports, Investigation and Professional ethics of auditing
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**COs Mapping with Levels of Bloom’s taxonomy**

CO	Cognitive levels© 1.Knowledge 2.Understand 3.Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2	-	-
CO2	-	-	-
CO3	C1	-	-
CO4	-	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	2	1	1	2	1
CO2	1	2	2	2	1	2	2
CO3	2	2	1	1	1	2	1
CO4	2	2	1	2	2	2	1

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4
CO1	2	3	1	2



CO2	1	3	1	1
CO3	1	2	1	1
CO4	2	2	2	2

**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

<b>Unit I</b>	<b>Auditing</b>
<b>Local</b>	To ensure legal and regulatory compliance at various levels
<b>Regional</b>	Operate within the boundaries of the law and maintain transparency in their financial reporting, irrespective of their geographical scope of operations.
<b>National</b>	Understand the meaning of audit, types of audits, audit process and audit programme
<b>Global</b>	Business practices to ensure legal and regulatory compliance
<b>Employability</b>	To familiarise students with auditing principles and procedures.
<b>Entrepreneurship</b>	Relevant to entrepreneurship as it provides entrepreneurs with insights into their business operations, financial performance
<b>Skill Development</b>	Understanding the meaning of Internal Control, Internal Check and Internal Audit.
<b>Professional Ethics</b>	Critical role in promoting ethical business practices by ensuring accurate financial reporting, detecting fraud and irregularities, and holding organizations accountable for their actions.
<b>Gender</b>	Ensure fair and unbiased evaluation processes
<b>Human Values</b>	Contribute to accountability by identifying and reporting irregularities or non-compliance with regulations
<b>Environment &amp; Sustainability</b>	Assessing organizations' environmental impact and compliance with sustainability regulations
<b>Unit II</b>	<b>Audit Procedure</b>
<b>Local</b>	Ensure compliance with local regulations, tax laws, and



	reporting requirements
<b>Regional</b>	Assess the consistency of financial reporting, internal control systems.
<b>National</b>	Gaining knowledge on vouching of different transactions and verification of assets and liabilities.
<b>Global</b>	Ensure compliance with international accounting standards, global regulations, and cross-border reporting requirements
<b>Employability</b>	Helping to enhance employability Routine checking, vouching, verification & valuation of assets & liabilities
<b>Entrepreneurship</b>	Help entrepreneurs identify areas of improvement, assess financial performance, mitigate risks.
<b>Skill Development</b>	Comprehend the knowledge about appointment, powers, duties and liabilities of auditor.
<b>Professional Ethics</b>	Ensuring the accuracy and reliability of financial reporting
<b>Gender</b>	Contribute to gender equality by promoting equal opportunities and treatment within the profession.
<b>Human Values</b>	Ensure compliance and promote ethical conduct
<b>Environment &amp; Sustainability</b>	Evaluate an organization's environmental management systems
<b>Unit III</b>	<b>Audit of Public company</b>
<b>Local</b>	local stakeholders, regional regulatory bodies, national financial markets, and global investors about the accuracy and reliability of the company's financial statements.
<b>Regional</b>	maintain transparency, accountability, and investor confidence at regional levels.
<b>National</b>	To analyze how to Audit of Public company.
<b>Global</b>	Global organizations often require audits to ensure consistency and standardization across different regions
<b>Employability</b>	It generates Appointment of company Auditors
<b>Entrepreneurship</b>	Provides credibility to financial statements and instills trust



	among potential investors
<b>Skill Development</b>	Up skilled with powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.
<b>Professional Ethics</b>	Ensures the credibility and trustworthiness of the audit process and promotes ethical behavior within the accounting profession
<b>Gender</b>	Encouraging equal opportunities, fair evaluation processes, and supportive work environments
<b>Human Values</b>	Aligns with human values such as transparency, accountability, and integrity
<b>Environment &amp; Sustainability</b>	Evaluate the company's environmental management systems, energy efficiency, waste management, and compliance with environmental regulations
<b>Unit IV</b>	<b>Audit Report and Investigation; Audit Report</b>
<b>Local</b>	Report provides a summary of the audit findings, including the auditor's opinion on the fairness of the financial statements
<b>Regional</b>	Crucial for local stakeholders, regional regulatory bodies, national financial markets
<b>National</b>	Understanding about Audit Report
<b>Global</b>	Global investors in making informed decisions about the organization's financial health and performance.
<b>Employability</b>	Enhance their employability in audit firms, accounting departments, regulatory bodies
<b>Entrepreneurship</b>	Provide audited financial statements and disclose any investigation findings
<b>Skill Development</b>	Acquire knowledge on Audit Reports, Investigation and Professional ethics of auditing
<b>Professional Ethics</b>	Reflects the auditor's ethical commitment to providing an unbiased
<b>Gender</b>	Encouraging equal opportunities, fair evaluation processes, and supportive work environments



<b>Human Values</b>	Providing accurate and reliable information, auditors contribute to maintaining trust in financial reporting and upholding human values within organizations.
<b>Environment &amp; Sustainability</b>	Audit report and investigation can address environmental and sustainability concerns
<b>SDG</b>	17
<b>NEP 2020</b>	Assess educational institutions' compliance with the NEP 2020 guidelines
<b>POE/4<sup>th</sup> IR</b>	Assess the integrity and reliability of digital systems, evaluate data privacy and protection measures

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Principles and Practice of Auditing
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Auditing
<b>Amity University</b>	<b>B.COM(H)</b>	Auditing

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Banking Sector in India</b>	MCMB105	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Introduction to Banking and Banking and the Economy Fundamentals role and evolution, Bank Deposits, Nomination and Deposit Insurance Other			





Banking Services Kinds of deposits, Bank-Customer Relationship & NPA and Curitisation Roles of Banks, Understanding a Bank’s Financials, Basel Framework & Regulatory Framework Balance sheet, profit and loss account, Camels Framework

**UNIT WISE DETAILS**

<b>Unit Number: 1</b>	<b>Banking and the Economy</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Introduction to Banking and Banking and the Economy Fundamentals role and evolution, Banking structure in India, Licensing of banks in India, branch licensing, foreign banks, private banks, dividend, corporate governance Cash Reserve Ratio, Statutory Liquidity Ratio, Repo and Reserve Repo, Open market operations, security valuation, capital account convertibility

<b>Unit Number: 2</b>	<b>Bank Deposits</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Bank Deposits, Nomination and Deposit Insurance Other Banking Services Kinds of deposits, Joint accounts, Nomination, Closure of deposit accounts, Deposit insurance. Fund-based services, Non-Fund based services, Money remittance services, banking channels.

<b>Unit Number: 3</b>	<b>Non-Performing Assets</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Bank-Customer Relationship & NPA and Curitisation Roles of Banks, Bankers obligation of secrecy Non-Performing Assets, NPA categories, NPA Provisioning Norms, SARFAESI Act.

<b>Unit Number: 4</b>	<b>Understanding a Bank’s Financials</b>	<b>No. of hours:15</b>
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**Content Summary:**

Understanding a Bank’s Financials, Basel Framework & Regulatory



Framework Balance sheet, profit and loss account, Camels Framework. Bank of International Settlements (BIS), Basel Accords Anti-Money Laundering and Know Your Customer, Banking Ombudsman Scheme 2006, Indian Contract Act-1872, Sales of Goods Act-1930, Negotiable Instrument Act-1881, The Limitation Act, 1963

**\*Self-Learning Components:**

- Banks are increasingly leveraging AI and ML techniques to automate processes, improve customer service, and make data-driven decisions.
- Self-learning algorithms are employed to detect and prevent fraudulent activities in the banking sector.
- RPA involves using software robots or "bots" to automate repetitive and rule-based tasks within the banking sector.
- Banks employ AI-powered chatbots and virtual assistants to interact with customers and provide instant assistance.

**Reference Books:**

- Banking in India by S. K. Das
- Indian Banking: Contemporary Issues by R. S. Sirohi and Sudhakar Pandey
- Indian Banking and Financial Sector Reforms: Realizing Global Aspirations by I. V. Trivedi and A. S. Thakor
- Banking and Financial Institutions in India by Beena Saraswathy and S. R. Murthy

**Define Course Outcomes (CO)**

COs	Statements
CO1	Introduction to Banking and Banking and the Economy, Fundamentals role and evolution, Banking structure in India, Licensing of banks in India, branch licensing, foreign banks, private banks, dividend, corporate governance, Cash Reserve Ratio, Statutory Liquidity Ratio, Repo and Reserve Repo, Open market operations, security valuation, capital account convertibility
CO2	Students will understand about Bank Deposits, Nomination and Deposit Insurance Other Banking Services different Kinds of accounts and Fund and Non-Fund based services, Money remittance services, banking channels.



CO3	Students will get understanding about Bank-Customer Relationship & NPA and Curitisation, Roles of Banks, Bankers obligation of secrecy, Non-Performing Assets, NPA categories, NPA Provisioning Norms, SARFAESI Act
CO4	Students will get understanding about different Framework and several Bank acts .Bank of International Settlements (BIS), Basel Accords Anti-Money Laundering and Know Your Customer, Banking Ombudsman Scheme 2006.

COs Mapping with Levels of Bloom’s taxonomy

	Cognitive levels(C) 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	-	-	-
CO	C2	-	-
CO	-	-	-
CO	C2	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	1	1	1	1
CO2	3	3	2	1	1	2	1
CO3	3	2	3	2	2	3	2
CO4	3	3	2	3	1	3	1

1=lightly mapped    2=moderately mapped    3=strongly mapped

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	1	3	
CO2	2	1	1	1	



<b>CO3</b>	1	2	1	2	
<b>CO4</b>	2	1	1	2	

**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

<b>Unit I</b>	<b>Banking and the Economy</b>
<b>Local</b>	Crucial role in providing financial services, such as loans, deposits, and payment systems.
<b>Regional</b>	Encourage investment and financial stability at regional level
<b>National</b>	Health and stability of the banking sector are essential for economic growth, investment, and financial stability
<b>Global</b>	Global investors in making informed decisions about the organization's financial health and performance.
<b>Employability</b>	Enhance their employability in audit firms, accounting departments, regulatory bodies, and financial institutions.
<b>Entrepreneurship</b>	Provide audited financial statements and disclose any investigation findings.
<b>Skill Development</b>	Critical thinking, analytical reasoning, attention to detail, effective communication, and report writing
<b>Professional Ethics</b>	Providing an unbiased and accurate opinion on the financial statements
<b>Gender</b>	Encouraging equal opportunities, fair evaluation processes, and supportive work environments
<b>Human Values</b>	Providing accurate and reliable information, auditors contribute to maintaining trust in financial reporting and upholding human values within organizations.
<b>Environment &amp; Sustainability</b>	Address environmental and sustainability concerns.
<b>Unit II</b>	<b>Bank Deposits</b>
<b>Local</b>	Businesses deposit their money in local banks, contributing to the liquidity and stability of the local economy
<b>Regional</b>	crucial role in ensuring the availability of funds for lending and capital formation



<b>National</b>	fundamental component of the financial systems
<b>Global</b>	global banks provide deposit services that facilitate financial transactions, investment, and economic growth
<b>Employability</b>	offering a range of services related to deposit accounts.
<b>Entrepreneurship</b>	provide the necessary capital for entrepreneurs to start or expand their businesses
<b>Skill Development</b>	Businesses gain financial literacy and cash management skills by utilizing deposit accounts to manage funds, monitor transactions, and assess profitability
<b>Professional Ethics</b>	Safeguard customer information, ensure confidentiality, and maintain the integrity of deposit transactions
<b>Gender</b>	Promoting access to deposit accounts for women
<b>Human Values</b>	prioritize customer satisfaction, offer transparent services, and demonstrate financial integrity uphold human values
<b>Environment &amp; Sustainability</b>	Incorporate environmental considerations in their lending practices
<b>Unit III</b>	<b>Non-Performing Assets</b>
<b>Local</b>	NPAs impact the stability of local banks and their ability to lend to individuals and businesses in the community
<b>Regional</b>	NPAs can impact the availability of credit, economic growth, and financial stability
<b>National</b>	Reduce financial challenges and contribute to systemic risks
<b>Global</b>	Global banks with high levels of NPAs can face financial challenges and contribute to systemic risks
<b>Employability</b>	Enhance their employability in the banking and financial sectors.
<b>Entrepreneurship</b>	Banks may become cautious in extending credit to entrepreneurs or impose stricter lending criteria
<b>Skill Development</b>	Enhancing their skill set and contributing to their professional growth
<b>Professional</b>	NPAs should adhere to ethical principles, including fair treatment of borrowers, transparency in debt recovery



<b>Ethics</b>	processes.
<b>Gender</b>	NPAs should be gender-neutral and free from any gender bias
<b>Human Values</b>	aligns with human values such as transparency, fairness, and accountability.
<b>Environment &amp; Sustainability</b>	manage NPAs contribute to financial stability, which indirectly supports sustainable development and economic growth
<b>Unit IV</b>	<b>Understanding a Bank's Financials</b>
<b>Local</b>	understand a bank's financial health to make informed decisions about where to deposit their money
<b>Regional</b>	global stakeholders, including regulators, investors, and other banks, rely on understanding a bank's financials to assess its stability
<b>National</b>	Understanding a bank's financials is crucial at all levels of the financial system.
<b>Global</b>	contributing to financial stability and effective decision-making.
<b>Employability</b>	involve understanding and evaluating a bank's financials.
<b>Entrepreneurship</b>	allows entrepreneurs to assess a bank's financial capacity, risk appetite
<b>Skill Development</b>	enhance their ability to make sound financial decisions
<b>Professional Ethics</b>	Banks must adhere to accounting standards, regulatory requirements, and ethical principles
<b>Gender</b>	Promoting financial education and training programs that cater to diverse gender needs can enhance gender equality
<b>Human Values</b>	Aligns with human values such as transparency, integrity, and accountability.
<b>Environment &amp; Sustainability</b>	Relevance to environmental and sustainability aspects, it indirectly supports sustainable practices
<b>SDG</b>	8



<b>NEP 2020</b>	Integrating financial literacy into educational curricula can help students understand concepts related to banking, financial statements, and financial management, empowering them to make informed financial decisions.
<b>POE/4<sup>th</sup> IR</b>	Banks can leverage data analytics, artificial intelligence, and machine learning to gain insights from financial information, detect patterns, and make data-driven decisions.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Practices of Banking and Insurance
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Banking sector in India, Apex Financial Institutions
<b>Amity University</b>	<b>B.COM(H)</b>	E-Commerce

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Macro Economics in Financial Markets</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCMB107	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			



**Brief Syllabus:**

Macro Economics & Inflation and Interest Rates, National Income Accounting & Government and Fiscal Policy National income accounting, Money and Monetary Policy & The External Sector, Financial Markets & Regulatory Institutions in India.

**UNIT WISE DETAILS**

<b>Unit Number: 1</b>	<b>Macro Economics &amp; Inflation</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Introduction to Macro Economics & Inflation and Interest Rates Introduction, Microeconomics and Macroeconomics, macroeconomics an important factor for financial sector, concept of 'equilibrium' in economics. What is inflation, how to measure inflation, theories of inflation, impact of inflation on macroeconomics variables, controlling inflation, interest rates, factors affecting the level of interest rates, concept of real interest rate.

<b>Unit Number: 2</b>	<b>National income accounting</b>	<b>No. of hours: 15</b>
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**Content Summary:**

National Income Accounting & Government and Fiscal Policy National income accounting, other ways of measure National Income, Saving and Investment in India, The changing composition of India's economic environment. Role of the Government in an economy, Government expenditure and revenue, bringing together the revenue and the expenditure side, the deficit indicators, financing of deficit by the government, Fiscal Deficit and sustainability of internal debt, Fiscal policies and their impact on the financial markets.

<b>Unit Number: 3</b>	<b>Money and Monetary Policy</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Money and Monetary Policy & The External Sector: Open Economy Macroeconomics Role of money, components of money in India, demand, supply, roles of RBI in India, role of commercial banks in money supply, other instruments of money supply, market stabilization scheme, use of





Monetary policy, use of Fiscal policy. Why do countries trade, India and International Trade, Balance of Payments, FDI & FPI , Exchange Rates, Foreign Exchange Reserves, Impact of capital flows on money Supply, sterilization of capital flows.

<b>Unit Number: 4</b>	<b>Financial Markets &amp; Regulatory Institutions</b>	<b>No. of hours:15</b>
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**Content Summary:**

Financial Markets & Regulatory Institutions in India, Basic roles of the financial market, how financial markets different from other markets, role of different financial systems, role and contribution of different segments in India’s Financial Markets, Equity Market, Derivatives markets in India, Debt market. Role of regulatory institutions in a market-based economy, The Reserve Bank of India (RBI), The Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority (IRDA), Forward Markets Commission (FMC), Stock Exchanges in India.

- \*Self-Learning Components:**
- Algorithmic trading involves the use of self-learning algorithms to automatically execute trades based on predefined rules.
  - ML algorithms are employed to analyze economic indicators, financial data, and market trends to make predictions about future market movements.
  - Self-learning algorithms are used to assess and manage risks in financial markets.
  - Self-learning algorithms are employed to detect fraudulent activities in financial markets, such as market manipulation, insider trading, or unauthorized trading.

**Reference Books:**

- Fiscal Policy by James M. Buchanan and Richard E. Wagner
- Public Finance by James M. Buchanan, Charles R. Hall, and Gordon Tullock
- Principles of Economics by N. Gregory Mankiw
- Macroeconomics by Olivier Blanchard and David R. Fischer
- "Macroeconomics: Principles and Policy" by William J. Baumol and Alan S. Blinder

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
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CO1	Develop understanding on various macroeconomic concepts.
CO2	Identify cause of different economic developments as well as anticipation of the possible impact of changes in policies.
CO3	Understanding on objectives and functioning of regulatory institution of India.

COs Mapping with Levels of Bloom’s taxonomy

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	-	-	-
CO	C2	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	3	3	3
CO2	2	3	3	3	3	3	3
CO3	3	3	2	3	2	2	2

1=lightly mapped 2=moderately mapped 3=strongly mapped

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		3	2		
CO2	3	3	3	3	
CO3	2	2		3	



## Relevance of the Syllabus to various indicators

<b>Unit I</b>	<b>Macro Economics &amp; Inflation</b>
<b>Local</b>	Helps local governments and policymakers understand the overall economic conditions
<b>Regional</b>	Provides a framework for analyzing and comparing the economic performance
<b>National</b>	Encompasses indicators like GDP, unemployment rates, inflation, fiscal and monetary policies, and international trade.
<b>Global</b>	Provides insights into the interdependencies and interactions between national economies in the global marketplace.
<b>Employability</b>	Assessing cost-of-living adjustments and evaluating job opportunities in different economic environments.
<b>Entrepreneurship</b>	Understand consumer behavior, and anticipate economic fluctuations
<b>Skill Development</b>	Analyze economic data, interpret trends, and make informed decisions in various professional settings.
<b>Professional Ethics</b>	Influence ethical considerations in business and policymaking. Issues such as income inequality, poverty, and sustainability require ethical decision-making
<b>Gender</b>	Understanding the impact of policies on gender equality.
<b>Human Values</b>	Play a role in addressing gender disparities and promoting human values
<b>Environment &amp; Sustainability</b>	Contribute to environmental degradation and climate change
<b>Unit II</b>	<b>National income accounting</b>
<b>Local</b>	Measure and analyze the economic activity within a



	local area
<b>Regional</b>	Identify regional disparities in income, production, and expenditure, enabling policymakers to address regional imbalances.
<b>National</b>	Provides insights into the country's GDP, national income, savings, investment, consumption, and international trade.
<b>Global</b>	Helps measure and analyze the economic performance of nations in the global economy
<b>Employability</b>	Provides insights into overall economic growth, labor market conditions, and demand for specific skills.
<b>Entrepreneurship</b>	Provides information on the size and growth of market
<b>Skill Development</b>	Analyzing economic data, understanding statistical concepts, and interpreting trends.
<b>Professional Ethics</b>	Professionals involved in economic data collection, analysis, and reporting must ensure accuracy, transparency, and objectivity in their work.
<b>Gender</b>	Helps identify gender-based inequalities in income, employment, and wealth.
<b>Human Values</b>	Aligning with human values of fairness and equal opportunity.
<b>Environment &amp; Sustainability</b>	Support the integration of sustainable practices into economic decision-making
<b>Unit III</b>	<b>Money and Monetary Policy</b>
<b>Local</b>	Access to money for day-to-day transactions and financing.
<b>Regional</b>	Affect regional economies by shaping credit conditions, economic growth, and investment opportunities
<b>National</b>	Maintain price stability, support sustainable economic growth, and ensure financial stability



<b>Global</b>	Influence the stability of financial markets, international trade, and economic growth across countries
<b>Employability</b>	Helps individuals comprehend the impact of interest rates, inflation
<b>Entrepreneurship</b>	Impact the cost of borrowing, investment decisions, and the overall business environment
<b>Skill Development</b>	Analyzing and interpreting monetary policy decisions
<b>Professional Ethics</b>	Maintain public trust and ensure fair and effective monetary policy implementation.
<b>Gender</b>	Economic policies influenced by monetary decisions can affect gender equality,
<b>Human Values</b>	Formulation can promote equal access to credit, financial services, and economic opportunities
<b>Environment &amp; Sustainability</b>	Explore the integration of environmental factors into monetary policy frameworks
<b>Unit IV</b>	<b>Financial Markets &amp; Regulatory Institutions</b>
<b>Local</b>	Ensure compliance with laws and regulations to maintain fair and transparent financial transactions
<b>Regional</b>	Crucial role in facilitating regional economic integration and development.
<b>National</b>	Provide mechanisms for capital allocation, facilitate the trading of securities
<b>Global</b>	Promote global financial stability, coordinate regulatory efforts, and address systemic risks that transcend national borders.
<b>Employability</b>	Understanding and navigating regulatory requirements can be valuable for professionals working in compliance
<b>Entrepreneurship</b>	Understanding financial market dynamics, funding options, and regulatory requirements is essential for



	entrepreneurs seeking funding and managing financial risks.
<b>Skill Development</b>	Interpreting regulatory frameworks, and understanding risk management
<b>Professional Ethics</b>	Adhere to ethical standards, maintain confidentiality
<b>Gender</b>	Gender biases may exist in access to capital, financial services, and career opportunities
<b>Human Values</b>	Addressing barriers and biases, ensuring equal access to financial markets, enhancing financial literacy among women
<b>Environment &amp; Sustainability</b>	Promote disclosure of climate-related risks, and support the development of green financial products
<b>SDG</b>	17
<b>NEP 2020</b>	Emphasizes the development of skills, innovation, and entrepreneurship among students
<b>POE/4<sup>th</sup> IR</b>	Influences the structure of industries, employment patterns, and the functioning of financial markets

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Business Economics
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Macroeconomics Analysis
<b>Amity University</b>	<b>B.COM(H)</b>	Macro Economics Theory and Applications



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>  <b>Office Management &amp; Secretarial Practice</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	SEC025	2-0-0	2
<b>Type of Course:</b>	SEC		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>  Office Management: Meaning of office, Functions of office, Centralization- its advantages-room equipment and accessories, objectives of office mechanization, Types of accounts, Passbook and cheque book, ATM, and money transfer.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>OFFICE MANAGEMENT- FILING AND INDEXING</b>	<b>No. of hours: 8</b>	
<b>Content Summary:</b>  Office Management: Meaning of office, Functions of office- Primary and administrative management functions, Importance, Duties, qualities and qualifications of office manager. Filing and indexing-meaning, importance, essentials of good filing, methods of filing.			
<b>Unit Number: 2</b>	<b>MAIL AND MAILING PROCEDURE</b>	<b>No. of hours: 8</b>	
<b>Content Summary:</b>  Meaning and importance of mail, Centralization- its advantages-room equipment and accessories, sorting tables and rack-letter opener, time and date stamps, mailing scales, mailing through post, courier, email, appending files with email, Inward and Outward mail.			
<b>Unit Number: 3</b>	<b>MODERN AND OFFICE EQUIPMENT</b>	<b>No. of hours: 7</b>	



**Content Summary:**

Introduction, meaning and importance of office automation, objectives of office mechanization, advantages and disadvantages of factors determining office mechanization, Kinds of office machine.

<b>Unit Number: 4</b>	<b>BANKING FACILITIES AND MODE OF PAYMENTS</b>	<b>No. of hours: 7</b>
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**Content Summary:**

Types of accounts, Passbook and cheque book, ATM, and money transfer-types of payments handled such as postal orders, cheque (crossed/uncrossed), post and pre-dated cheques, state cheque and dishonored cheque, Role of Secretary- appointment, duties, responsibilities, webcasting, maintenance of appointment diaries.

**\*Self-Learning Components:**

- Utilize online learning platforms that offer courses, tutorials, and resources specifically designed for office management and secretarial skills.
- Access digital resources such as e-books, online articles, podcasts, and webinars related to office management and secretarial practice.
- Incorporate virtual simulations and case studies that simulate real-life office scenarios.

**Reference Books:**

1. Office organization and Management- By S.P. Arora.
2. Office Management- By P.K. Ghosh
3. Office Management – By Kathiresan &Dr. Radha
4. Modern Office Management - By Little Field CL and Peterson RL

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
CO1	Students will gain an understanding of the principles and concepts of office management, including the role of an office manager, organizational structure, and effective office administration.
CO2	Students will acquire practical skills necessary for efficient office operations, such as time management, record keeping, organizing meetings and events, coordinating office logistics, and managing





	office resources.
CO3	Students will develop effective communication skills, both verbal and written, to effectively interact with colleagues, clients, and other stakeholders.
CO4	Students will learn techniques for managing information and data within an office setting, including file organization, data entry, record management, and document control.

**COs Mapping with Levels of Bloom’s taxonomy**

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	-	A4	-
CO	-	-	-
CO	-	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	3	2
<b>CO3</b>	2	3	2	3	2	3	3
<b>CO4</b>	3	2	2	2	3	3	2

1=lightly mapped    2=moderately mapped    3=strongly mapped

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
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<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	2	2	2	2	2
<b>CO4</b>	2	2	2	3	3

## Relevance of the Syllabus to various indicators

<b>Unit I</b>	<b>OFFICE MANAGEMENT- FILING AND INDEXING</b>
<b>Local</b>	To maintain organized records and easily retrieve information.
<b>Regional</b>	Deal with a higher volume of documents and records that require systematic filing and indexing.
<b>National</b>	Crucial for managing legal documents, policies, financial records, and historical archives.
<b>Global</b>	Essential for global entities to maintain consistency, streamline information retrieval, and ensure compliance with regulations and international standards.
<b>Employability</b>	Effectively handle and organize information, documents, and records.
<b>Entrepreneurship</b>	Maintain customer or client information effectively.
<b>Skill Development</b>	Focus on filing and indexing techniques to improve productivity and effectiveness in managing information
<b>Professional Ethics</b>	Ensuring data privacy and protection, and maintaining the integrity of information and documents.
<b>Gender</b>	Equal access to information and opportunities
<b>Human Values</b>	Promoted through inclusive filing and indexing practices.
<b>Environment &amp; Sustainability</b>	Conserves resources, and lowers carbon footprint
<b>Unit II</b>	<b>MAIL AND MAILING PROCEDURE</b>



<b>Local</b>	Ensure the timely and secure delivery of letters, packages, and important documents within the local community.
<b>Regional</b>	Crucial role in connecting different localities within a region, facilitating communication
<b>National</b>	Efficiently and securely within the country, supporting communication, trade, and various sectors of the economy.
<b>Global</b>	Facilitating global communication and international business transactions.
<b>Employability</b>	Demonstrates organizational skills, attention to detail, and the ability to manage communication effectively.
<b>Entrepreneurship</b>	Implement efficient mailing practices to ensure smooth communication with clients, suppliers, and other stakeholders.
<b>Skill Development</b>	Focus on enhancing these skills to improve efficiency, accuracy, and customer service in handling mail.
<b>Professional Ethics</b>	Maintaining the integrity of mail and sensitive information.
<b>Gender</b>	Promoted through inclusive mail and mailing practices
<b>Human Values</b>	Ensuring accessibility to mail services contribute to gender equality and human rights
<b>Environment &amp; Sustainability</b>	Implementing recycling programs can align mail operations with environmental and sustainability goals
<b>Unit III</b>	<b>MODERN AND OFFICE EQUIPMENT</b>
<b>Local</b>	Improve communication and collaboration within the local community
<b>Regional</b>	Enables regional businesses to compete effectively, improve customer service, and enhance operational efficiency
<b>National</b>	Contribute to national productivity, innovation, and



	economic growth.
<b>Global</b>	Enhance decision-making, and leverage technological advancements.
<b>Employability</b>	Effectively utilize modern office equipment are more likely to be productive, adaptable, and capable of meeting job requirements.
<b>Entrepreneurship</b>	Provide entrepreneurs with a competitive edge by enabling them to leverage technology and automate processes.
<b>Skill Development</b>	Focus on training individuals in operating and utilizing modern office equipment effectively.
<b>Professional Ethics</b>	Respecting intellectual property rights, avoiding unauthorized use, and maintaining data security
<b>Gender</b>	Inclusive access to and use of modern office equipment
<b>Human Values</b>	Access to technological resources contribute to gender equality and human rights.
<b>Environment &amp; Sustainability</b>	Aligns the use of office equipment with environmental and sustainability goals.
<b>Unit IV</b>	<b>BANKING FACILITIES AND MODE OF PAYMENTS</b>
<b>Local</b>	Facilities provide essential services such as savings and checking accounts, ATM access
<b>Regional</b>	Offer services like loans, credit facilities, merchant services, and electronic payment
<b>National</b>	Provide a wide range of services, including deposit accounts, loans, credit cards, online banking
<b>Global</b>	Facilitate international transactions, foreign exchange services, trade financing, and cross-border payments.
<b>Employability</b>	Understanding different payment methods, and ensuring secure transactions are highly valued skills in today's job market.



<b>Entrepreneurship</b>	Crucial for entrepreneurs starting their own businesses.
<b>Skill Development</b>	Develop financial literacy, understand different payment systems, and effectively manage personal and business finances.
<b>Professional Ethics</b>	Adhere to ethical guidelines, maintain customer trust, and ensure fair and responsible financial practices
<b>Gender</b>	Promote gender equality, financial inclusion, and equal access to financial services.
<b>Human Values</b>	Accessible, safe, and respectful of individuals' rights
<b>Environment &amp; Sustainability</b>	Contributes to environmental sustainability by reducing paper usage, energy consumption, and carbon footprint.
<b>SDG</b>	8
<b>NEP 2020</b>	Ensure that individuals are equipped with the necessary knowledge and skills to engage with banking facilities effectively.
<b>POE/4<sup>th</sup> IR</b>	Adopt innovative technologies to provide more efficient, secure, and accessible banking services

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Business Analytics
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Analytical Skill Building
<b>Amity University</b>	<b>B.COM(H)</b>	Analytical Skill Building





**SEMESTER II**

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Analysing Cost for Managerial</b>	MCMB102	4-0-	4



<b>Decision Making</b>		0
<b>Type of Course:</b>	Programme Core	
<b>Pre-requisite(s), if any:</b>		
<b>Brief Syllabus:</b> Financial Accounting, Cost Accounting and Management Accounting, Budgetary Control, Standard Costing, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shutdown or Continue.		
<b>UNIT WISE DETAILS</b>		
<b>Unit Number: 1</b>	<b>Costs overview</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> <b>Costs overview:</b> Basic cost concepts - Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet. <b>Management Accounting:</b> Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.		
<b>Unit Number: 2</b>	<b>Ratio Analysis</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> <b>Ratio Analysis:</b> Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios. <b>Fund Flow and Cash Flow Analysis:</b> Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, basic awareness of Funds Flow Statement, Accounting Standard 3 (AS 3: Revised-, basic awareness of Cash Flow Statement.		
<b>Unit Number: 3</b>	<b>Budgets and Budgetary Control</b>	<b>No. of hours: 15</b>





**Content Summary:**

**Budgets and Budgetary Control:** Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centers

**Standard Costing and Variance Analysis:** Meaning of Standard Cost, Significance of Variance Analysis, Computation of Material, Labour Variances.

<b>Unit Number: 4</b>	<b>Marginal Costing and Profit Planning</b>	<b>No. of hours: 15</b>
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**Content Summary:**

**Marginal Costing and Profit Planning:** Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

**Decisions Involving Alternative Choices:** Concept of Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-Down or Continue. Basic awareness of Activity-based costing with at least two managerial illustrations/case-let.

**\*Self-Learning Components:**

- Access online courses and tutorials specifically designed for management accounting.
- Utilize e-books, research papers, articles, and publications related to management accounting.
- Attend webinars or watch video lectures conducted by industry experts or academic institutions.
- Engage in online forums, discussion groups, or professional networking platforms dedicated to management accounting.

**Reference Books:**

1. Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.
2. Gurusamy, Murthy,S., Management Accounting, McGraw Hill. Education.
3. Horngren, C.T.(2012).Cost Accounting-A Managerial Perspective, London, UK: Pearson Education.
4. Arora, M.N. &Katyal, Priyanka (2016) *Cost Accounting*, New Delhi: Vikas Publishing.
5. Gupta S.K. & Sharma R.K. Management Accounting, Kalyani



Publishers

Define Course Outcomes (CO)

COs	Statements
CO1	Understand the difference between management, cost and financial accounting and role of management accounting in business
CO2	Analyze the financial Statements using various tools such as ratio analysis, Fund flow statement and cash Flow Statements.
CO3	Gain clarity about different types of budgets and learn budgetary and standard costing as a tool of managerial decision making.
CO4	Evaluate business decisions using Marginal costing and Cost-Volume-Profit analysis

COs Mapping with Levels of Bloom’s taxonomy

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	C4	-	-
CO	-	-	-
CO	C5	-	-

CO-PO Mapping



CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	2	2	2	3	2	3	
<b>CO2</b>		3	3	3	3	3	3
<b>CO3</b>		3	2	3	3	2	3
<b>CO4</b>	3	3	3	2	3	3	3

1=lightly mapped    2=moderately mapped    3=strongly mapped

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2			
<b>CO2</b>		2			
<b>CO3</b>			3		
<b>CO4</b>				3	3

**Relevance of the Syllabus to various indicators**

Unit I	Costs overview
<b>Local</b>	Provides valuable information for decision-making at all levels of an organization, including local branches
<b>Regional</b>	Provides valuable information for decision-making at all levels of an organization, including regional branches
<b>National</b>	Provides valuable information for decision-making at all levels of an organization, including national branches
<b>Global</b>	Analyzing financial performance, evaluating costs, and assessing the financial health of an organization in different geographical contexts.
<b>Employability</b>	Contribute to effective financial management and decision-making.
<b>Entrepreneurship</b>	Crucial role in entrepreneurial ventures, helping entrepreneurs with financial planning, budgeting, cost analysis, pricing decisions, and performance evaluation.
<b>Skill</b>	Focus on enhancing knowledge and skills in



<b>Development</b>	management accounting techniques
<b>Professional Ethics</b>	Adhere to ethical principles and professional standards in their financial reporting
<b>Gender</b>	Ensure gender equality in financial decision-making and resource allocation.
<b>Human Values</b>	Promote fairness, inclusivity
<b>Environment &amp; Sustainability</b>	Diversity in assessing performance, determining rewards
<b>Unit II</b>	<b>Ratio Analysis</b>
<b>Local</b>	Assess their financial health and performance relative to local competitors.
<b>Regional</b>	Understand their competitive position, identify industry trends, and benchmark their financial ratios against regional standards.
<b>National</b>	Businesses assess their performance relative to industry norms, national benchmarks, and regulatory requirements
<b>Global</b>	Assess their financial performance in different markets, currencies, and regulatory environments.
<b>Employability</b>	Demonstrates financial analysis skills and the ability to interpret and communicate financial information.
<b>Entrepreneurship</b>	Assess the financial health and performance of their ventures.
<b>Skill Development</b>	Focus on building competence in ratio analysis techniques, interpretation of financial ratios, and their application in decision-making.
<b>Professional Ethics</b>	Ensuring accuracy, transparency, and confidentiality of financial information.
<b>Gender</b>	Promote fairness and equality in financial decision-making.
<b>Human Values</b>	Assessing financial performance and resource



	allocation within organizations.
<b>Environment &amp; Sustainability</b>	Assess the financial impact and performance of sustainable practices.
<b>Unit III</b>	<b>Budgets and Budgetary Control</b>
<b>Local</b>	Allocate public funds for local infrastructure, services, and development projects.
<b>Regional</b>	Support regional development initiatives, infrastructure projects, and regional services.
<b>National</b>	Critical role in the overall economic management of a country.
<b>Global</b>	Ensures financial accountability and performance evaluation across global operations.
<b>Employability</b>	Demonstrates financial management skills and the ability to allocate resources efficiently, making individuals more employable.
<b>Entrepreneurship</b>	Crucial for entrepreneurs to plan and allocate resources effectively, especially in the early stages of a venture
<b>Skill Development</b>	Improves financial management skills and contributes to career growth and employability.
<b>Professional Ethics</b>	Transparency, accuracy, and fairness in budget preparation, allocation, and reporting
<b>Gender</b>	Promote fairness and equality in resource allocation.
<b>Human Values</b>	Equal opportunities for men and women in financial decision-making and resource distribution within organizations
<b>Environment &amp; Sustainability</b>	Support eco-friendly initiatives and sustainable practices.
<b>Unit IV</b>	<b>Marginal Costing and Profit Planning</b>
<b>Local</b>	Helps local businesses understand their costs at different levels of production or service



<b>Regional</b>	Helps businesses evaluate costs and profitability within a specific region.
<b>National</b>	Enables businesses to set national profit targets and align their strategies with national economic factor
<b>Global</b>	Analyze costs and profitability across different markets and regions.
<b>Employability</b>	Demonstrates financial analysis skills, cost management expertise, and the ability to contribute to profit optimization.
<b>Entrepreneurship</b>	Enable entrepreneurs to identify cost structures, breakeven points, and assess the financial viability of their ventures.
<b>Skill Development</b>	Enhances financial analysis, decision-making, and cost management skills, contributing to career growth and employability.
<b>Professional Ethics</b>	Avoiding misleading or deceptive pricing practices and providing fair value to customers.
<b>Gender</b>	Consider gender-specific factors in assessing costs, pricing decisions, and profit distribution.
<b>Human Values</b>	Promote fairness and equality in resource allocation, pricing strategies, and profit sharing within organizations.
<b>Environment &amp; Sustainability</b>	Incorporate environmental costs and sustainability considerations in pricing decisions and resource allocation.
<b>SDG</b>	13
<b>NEP 2020</b>	Focuses on transforming the education system to meet the needs of a rapidly changing world.
<b>POE/4<sup>th</sup> IR</b>	Helps organizations assess the costs associated with adopting and integrating new technologies and digital solutions into their operations.



**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Management Accounting
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Advance Accounting
<b>Amity University</b>	<b>B.COM(H)</b>	Management Accounting

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>  <b>Advance Accounting</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCMB104	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
<p>Introduction about Financial Statements: Analysis and interpretation - Forms and nature of financial statements; Uses and Limitations, types and tools of analysis. Contemporary issues in Management-Accounting: Variable and Absorption Costing, Activity Based Accounting; Target and Life—Cycle Costing, Transfer Pricing Methods. Accounting Ratios- Classification; Profitability ratios; Turnover Ratios; Solvency Ratios' Analysis of Capital Structure. Cash Flow Statement- Objectives; Sources and Application; Preparation of Statement as per Indian Accounting Standard 3. Responsibility Accounting – Principles; Definition; Types of Responsibility Centers.</p>			
<b>UNIT WISE DETAILS</b>			



<b>Unit Number: 1</b>	<b>Financial Statements</b>	<b>No. of hours: 15</b>
<b>Financial Statements:</b> Analysis and interpretation - Forms and nature of financial statements; Uses and Limitations, types and tools of analysis; Comparative Financial Statements; Common - Size Statements; Trend Percentages.		
<b>Unit Number: 2</b>	<b>Contemporary issues in Management</b>	<b>No. of hours: 15</b>
<b>Contemporary issues in Management</b> -Accounting: Variable and Absorption Costing, Activity Based Accounting; Target and Life—Cycle Costing, Transfer Pricing Methods.		
<b>Unit Number: 3</b>	<b>Accounting Ratios &amp; Funds Flow Statement</b>	<b>No. of hours: 15</b>
<b>Accounting Ratios</b> - Classification; Profitability ratios; Turnover Ratios; Solvency Ratios' Analysis of Capital Structure; Ratios as Predictors of insolvency; Significance Limitations and interpretation of Ratio Analysis. <b>Funds Flow Statement</b> - Concept; Uses; Preparation.		
<b>Unit Number: 4</b>	<b>Cash Flow Statement</b>	<b>No. of hours: 15</b>
<b>Cash Flow Statement</b> - Objectives; Sources and Application; Preparation of Statement as per Indian Accounting Standard 3.Responsibility Accounting - Principles; Definition; Types of Responsibility Centers; Pre-requisites; Utility; Problems Reporting to Management- Steps for Effective Reporting; Requisites of Ideal Report; Types of Reports; Uses.		
<b>*Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Stay updated with the latest accounting standards and regulations.</li><li>• Enhance your skills in analyzing financial statements to assess the financial performance, position, and cash flows of an organization.</li><li>• Gain a deep understanding of the principles and methods used in consolidating financial statements of subsidiaries and parent companies.</li></ul>		





**Reference Books:**

1. Management Accounting: Dr.Mittal S.N. (Shree Mahaveer Book Depot..Delhi)
2. Management Accounting: Pandey I.M.
3. Management Accounting Principles: Anthony R.N. and Reece J.S.
4. Management Accounting: Harngren Charles T. Management Accounting: Dr.Maheshwari S.N.
5. Management Accounting: A Decision Emphasis – De Coster, D.T/ and Scholefr E.L.

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
<b>CO1</b>	Explain, illustrate, analyse and draw reasoned conclusions using data, in order to solve complicated management accounting problems.
<b>CO2</b>	Understand Contemporary Issues in Management.
<b>CO3</b>	Critically apply various management techniques through Ratio Anlaysis, Cash Flow Analysis and Fund Flow Analysis.
<b>CO4</b>	Communicate effectively when dealing with Management Accounting problems

COs Mapping with Levels of Bloom’s taxonomy



	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C4	-	-
CO2	C2	-	-
CO	C4	-	-
CO	-	-	-

### CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	1	3
CO2	2	3	1	3	2	3	2
CO3	2	2	3	1	3	2	2
CO4	2	3	3	3	2	3	2

### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	2
CO2	3	2	3	3
CO3	3	3	3	3
CO4	2	2	3	2

### Relevance of the Syllabus to various indicators

Unit I	Financial Statements
Local	Help businesses assess their profitability, liquidity,



	and solvency,
<b>Regional</b>	Assess the economic health of a region, identify growth sectors, and formulate policies to promote economic development.
<b>National</b>	Monitor the financial stability of industries and ensure compliance with accounting standards
<b>Global</b>	Facilitate international trade, investment, and financial decision-making.
<b>Employability</b>	Enhances employability prospects, especially for roles such as financial analysts, accountants, auditors, and financial managers.
<b>Entrepreneurship</b>	Demonstrate their financial health to potential investors, creditors, and stakeholders.
<b>Skill Development</b>	Enhances skills in understanding and interpreting financial information
<b>Professional Ethics</b>	Ensures the fair representation of an organization's financial position, performance, and cash flows.
<b>Gender</b>	Promoting gender equality
<b>Human Values</b>	Provide insights into gender pay gaps, diversity in leadership, and equal opportunities within organizations.
<b>Environment &amp; Sustainability</b>	Inform stakeholders about an organization's environmental impact, sustainability practices, and carbon footprint.
<b>Unit II</b>	<b>Contemporary issues in Management</b>
<b>Local</b>	Monitor their financial performance, track expenses and revenues
<b>Regional</b>	Economic, social, and political factors unique to the region affect the business environment and require appropriate management strategies.
<b>National</b>	Issues such as government policies, taxation, labor regulations, and economic development initiatives



	impact the strategies and operations of national businesses.
<b>Global</b>	Globalization, international trade, cross-cultural management, and geopolitical factors shape the global management landscape.
<b>Employability</b>	Skills such as adaptability, innovation, digital literacy, and cross-cultural communication are increasingly important
<b>Entrepreneurship</b>	Disruptive technologies, sustainability, social responsibility, and changing consumer behavior impact entrepreneurial opportunities and business models.
<b>Skill Development</b>	Continuous skill development helps professionals stay ahead of the curve and contribute effectively to organizational success.
<b>Professional Ethics</b>	Ethical values and considering social and environmental impacts are essential for sustainable and responsible management.
<b>Gender</b>	Promoting gender equality and diversity fosters innovation,
<b>Human Values</b>	Enhances decision-making, and supports a fair and inclusive work environment.
<b>Environment &amp; Sustainability</b>	Sustainable management practices consider the social and environmental impacts of business operations, aiming for long-term viability and responsible resource management.
<b>Unit III</b>	<b>Accounting Ratios &amp; Funds Flow Statement</b>
<b>Local</b>	Local businesses use accounting ratios to assess their financial performance, liquidity, profitability, and efficiency.
<b>Regional</b>	Assess the effectiveness of their financial management strategies.
<b>National</b>	Informed decisions about resource allocation and



	identify areas for improvement.
<b>Global</b>	Global organizations rely on accounting ratios and funds flow statements to evaluate their financial health
<b>Employability</b>	Understanding accounting ratios and funds flow statements is essential for individuals seeking employment in finance and accounting roles
<b>Entrepreneurship</b>	Accounting ratios and funds flow statements play a crucial role in entrepreneurial ventures.
<b>Skill Development</b>	Proficiency in analyzing and interpreting financial statements demonstrates financial acumen and analytical skills, which are highly valued by employers.
<b>Professional Ethics</b>	Adhering to professional ethics is essential when preparing and analyzing accounting ratios and funds flow statements.
<b>Gender</b>	Promoting gender equality and diversity in the accounting profession
<b>Human Values</b>	Evaluate the financial impact of sustainable and socially responsible practices.
<b>Environment &amp; Sustainability</b>	Understand the allocation of resources and costs related to sustainable activities.
<b>Unit IV</b>	<b>Cash Flow Statement</b>
<b>Local</b>	Assess their cash inflows and outflows, manage working capital, and ensure sufficient liquidity for day-to-day operations.
<b>Regional</b>	Monitor cash flows from different source
<b>National</b>	Assess their ability to meet financial obligations.
<b>Global</b>	Assess the cash-generating ability of organizations and make informed investment decisions.
<b>Employability</b>	Understanding the cash flow statement is essential for individuals seeking employment in finance and



	accounting roles.
<b>Entrepreneurship</b>	Crucial role in entrepreneurial ventures.
<b>Skill Development</b>	Contributes to skill development in financial analysis, decision-making, and financial management.
<b>Professional Ethics</b>	Adhering to professional ethics is important when preparing and presenting the cash flow statement.
<b>Gender</b>	Diversity in the accounting profession ensures equal opportunities for women and individuals from different backgrounds.
<b>Human Values</b>	Assess the financial implications of sustainable and socially responsible practices.
<b>Environment &amp; Sustainability</b>	Environmental initiatives can help organizations understand the costs and benefits of sustainability efforts.
<b>SDG</b>	17
<b>NEP 2020</b>	Advanced accounting education can equip students with the knowledge and skills
<b>POE/4<sup>th</sup> IR</b>	Advanced accounting is closely linked to the technological advancements and digital transformation associated with the Fourth Industrial Revolution.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Banking and Insurance Company Accounts
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Advanced Accounting
<b>Amity University</b>	<b>B.COM(H)</b>	Advanced Corporate Accounting



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>MS Excel for Business</b>	SEC026	2-0-0	2
<b>Type of Course:</b>	SEC		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Features of MS Excel, Worksheets and Workbooks, Chart elements: Titles, legend, data labels, Filtering Data.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Basics of MS Excel</b>	<b>No. of hours: 8</b>	
Features of MS Excel , Worksheets and Workbooks: Labeling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, Printing a Workbook, Formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook.			
<b>Unit Number: 2</b>	<b>Data Representation using MS Excel</b>	<b>No. of hours: 7</b>	
Import external data, Creating a Table, Sorting Data into a Table, Data Validation, Consolidation Defining Names in MS Excel, Macros: View Macros, Record Macros, Formulas and Functions: Creating a Formula, Formula Auditing, Meaning and Advantages of functions, Insert function, Use relative References, Mathematical Functions, Statistical Functions, Date & Time Functions.			
<b>Unit Number: 3</b>	<b>Data Visualization through MS Excel</b>	<b>No. of hours: 8</b>	



Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting the Chat, Types of charts, Using Chart Templates.

PivotTables: Creating a PivotTable, Filtering and Sorting a PivotTable, Using Slicers to manipulate PivotTables, Creating a PivotChart

<b>Unit Number: 4</b>	<b>Data Analysis</b>	<b>No. of hours: 7</b>
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Filtering Data: Creating a Custom AutoFilter, Using an Advanced Filter. Data Sorting, Data Outline: Group, Ungroup and Subtotals.

**\*Self-Learning Components:**

- Explore various online platforms that offer tutorials and courses specifically designed for learning MS Excel for business.
- Microsoft's official Excel documentation, including its support website, provides detailed explanations, guides, and step-by-step instructions on various Excel features and functions.
- Utilize pre-designed Excel templates and sample spreadsheets available online.
- Engage in hands-on practice by working on Excel exercises and problems.

**Reference Books:**

1. MS Office: Sanjay Saxena, Vikas Publishing House
2. Financial Modeling in Excel For Dummies by Danielle Stein Fairhurst

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
<b>CO1</b>	Understand the basic features and functions of MS Excel, including navigation, data entry, formatting, and formula creation.
<b>CO2</b>	Learn how to effectively manage and organize data in Excel, including sorting, filtering, and using tables and databases.
<b>CO3</b>	Learn how to create visually appealing and informative charts and graphs to present data in a meaningful way.





<b>CO4</b>	Learn how to collaborate with others on Excel workbooks, including sharing, protecting, and tracking changes to ensure data integrity and security.
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**COs Mapping with Levels of Bloom’s taxonomy**

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	-	-	-
CO	C6	-	-
CO	-	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	1	1	2	3	3	2
<b>CO2</b>	3	3	2	2	1	1	2	3	3	2
<b>CO3</b>	3	3	2	2	1	1	2	3	3	2
<b>CO4</b>	3	3	2	2	1	1	2	3	3	2

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	2	2	2
<b>CO2</b>	2	3	3	3
<b>CO3</b>	2	3	2	
<b>CO4</b>	1	3	3	3



## Relevance of the Syllabus to various indicators

<b>Unit I</b>	<b>Basics of MS Excel</b>
<b>Local</b>	Utilize MS Excel to manage their finances, track sales and expenses, and create basic financial reports.
<b>Regional</b>	Rely on MS Excel for more advanced financial analysis, data management, and reporting purposes.
<b>National</b>	-
<b>Global</b>	Financial modeling, and other critical financial tasks in organizations worldwide.
<b>Employability</b>	Proficiency in MS Excel is highly sought after in the job market across industries and sectors.
<b>Entrepreneurship</b>	Analyze market data, track business performance, and make informed decisions.
<b>Skill Development</b>	Promotes critical thinking, logical reasoning, and problem-solving abilities.
<b>Professional Ethics</b>	Maintaining confidentiality, and using Excel for legitimate business purposes.
<b>Gender</b>	Promoting gender equality in Excel proficiency ensures equal opportunities for both men and women in the business world.
<b>Human Values</b>	MS Excel can be used to analyze and manage data related to environmental sustainability initiatives.
<b>Environment &amp; Sustainability</b>	Identify opportunities for improvement and make data-driven decisions to promote environmental sustainability.
<b>Unit II</b>	<b>Data Representation using MS Excel</b>
<b>Local</b>	To analyze local demographic data, budget allocations, and program outcomes.
<b>Regional</b>	Perform regional sales analysis, and monitor regional performance.



<b>National</b>	Represent and analyze large-scale national surveys and research data.
<b>Global</b>	Excel's ability to handle large datasets and perform advanced data analysis makes it valuable for global research and policy analysis.
<b>Employability</b>	Knowledge of data representation in Excel is particularly relevant for positions involving data analysis, financial modeling, and business reporting
<b>Entrepreneurship</b>	Represent and analyze financial data, track business performance, and create business models
<b>Skill Development</b>	Promotes critical thinking, problem-solving, and logical reasoning abilities
<b>Professional Ethics</b>	Ensuring accuracy, integrity, and confidentiality of data, as well as appropriately using and presenting data for legitimate purposes.
<b>Gender</b>	Contribute to gender equality by providing equal opportunities for men and women to work with and analyze data.
<b>Human Values</b>	Aligns with human values such as accuracy, fairness, and inclusivity.
<b>Environment &amp; Sustainability</b>	Enabling organizations to track and monitor environmental metrics
<b>Unit III</b>	<b>Data Visualization through MS Excel</b>
<b>Local</b>	-
<b>Regional</b>	-
<b>National</b>	-
<b>Global</b>	-
<b>Employability</b>	Effectively present data visually, as it aids in decision-making and communication.
<b>Entrepreneurship</b>	Entrepreneurs can leverage Excel's data visualization features to create visually appealing business reports, pitches, and presentations.
<b>Skill</b>	Promotes critical thinking and the ability to present



<b>Development</b>	complex information in a clear and concise manner.
<b>Professional Ethics</b>	Adhering to professional ethics in data visualization using Excel involves accurately representing data, avoiding misrepresentation or manipulation, and providing clear and transparent visualizations.
<b>Gender</b>	Contribute to gender equality by providing equal opportunities for men and women to present and analyze data visually.
<b>Human Values</b>	Aligns with human values such as transparency, clarity, and accessibility, making information more understandable and inclusive.
<b>Environment &amp; Sustainability</b>	Support environmental and sustainability efforts by presenting and communicating sustainability metrics, environmental trends, and the impact of initiatives in a visually compelling manner.
<b>Unit IV</b>	<b>Data Analysis</b>
<b>Local</b>	-
<b>Regional</b>	-
<b>National</b>	-
<b>Global</b>	-
<b>Employability</b>	Support employability by enabling individuals to contribute to evidence-based decision-making, problem-solving, and performance improvement
<b>Entrepreneurship</b>	Supports skill development in data-driven decision-making.
<b>Skill Development</b>	Promotes critical thinking, problem-solving, and logical reasoning skills.
<b>Professional Ethics</b>	Upholding professional ethics involves using accurate and reliable data, applying appropriate statistical techniques.
<b>Gender</b>	Contributes to gender equality by providing equal opportunities for men and women to work with data and make informed decisions
<b>Human Values</b>	Aligns with human values such as transparency, integrity, and fairness.



<b>Environment &amp; Sustainability</b>	Identifying trends, measuring environmental impact, and informing sustainable practices and policies.
<b>SDG</b>	4
<b>NEP 2020</b>	MS Excel can be utilized for educational data management, analysis, and reporting in alignment with NEP 2020.
<b>POE/4<sup>th</sup> IR</b>	Excel's capabilities for data manipulation, modeling, and visualization are relevant for extracting insights and making informed decisions in the context of the 4IR.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Computer Application in Business
<b>Institute of Cost Accountants of India</b>	<b>B.COM(H)</b>	MS Excel in Business
<b>Amity University</b>	<b>B.COM(H)</b>	Computer Application in Business



**SEMESTER III**

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Introduction to Financial Management and Financial Markets</b>	<b>Course Code</b>	<b>L- T-P</b>	<b>Credits</b>
	MCMB203	4-0- 0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			



**Brief Syllabus:**

Markets and Financial Instruments, Primary Market & Secondary Market, Scope and Functions of Finance Managers and Objectives of a Firm , Derivatives & Financial Statement Analysis

**UNIT WISE DETAILS**

<b>Unit Number: 1</b>	<b>Markets and Financial Instruments</b>	<b>No. of hours: 15</b>
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Types of markets-Equity debt, derivatives commodities, meaning and features of private, public companies, types of investment avenues.

<b>Unit Number: 2</b>	<b>Primary Market &amp; Secondary Market</b>	<b>No. of hours: 15</b>
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Initial Public Offer(IPO), Book building through online IPO, eligibility to issue securities, pricing of issues, fixed versus book building issues, allotment of shares, basis of allotment, private placement. Role and functions of Securities Board of India (SEBI), Depositories, stock exchanges intermediaries in the Indian stock market listing, membership, trading clearing and settlement and risk management, investor protection fund (IPF), and do's and don'ts for investors, equity and debt investment.

<b>Unit Number: 3</b>	<b>Scope and Functions of Finance Managers and Objectives of a Firm</b>	<b>No. of hours: 15</b>
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Introduction; Scope of Finance; Financial Management System; Finance Functions; Role of a Finance Manager. Introduction; Profit Maximization; Shareholders' Wealth Maximization, Financial Planning – Introduction; Meaning of Budget; Types of Budgets; Advantages of Budgeting; Responsibility Accounting. Time Value of Money, Cost of Capital, Introduction; Concept of Time Value



of Money; Compounding Method; Discounting Method. Introduction; Cost of Capital; Cost of Debt; Cost of Preference Capital; Cost of Equity Capital; Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital.

<b>Unit Number: 4</b>	<b>Derivatives &amp; Financial Statement Analysis</b>	<b>No. of hours: 15</b>
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Types of derivatives, commodity and commodity exchanges, commodity versus financial

Derivatives, Balance sheet, profit & loss account, stock market related ratios, simple analysis before investing in the shares, understanding annual report, Director's report etc.

**\*Self-Learning Components:**

- Read books and publications that cover various aspects of financial markets, including investment strategies, risk management, market analysis, and financial instruments.
- Explore online courses and webinars offered by educational platforms, financial institutions, and industry experts.
- Conduct online research to find articles, research papers, and case studies related to financial markets.
- Listen to financial podcasts and audio content that discuss financial markets, investing, trading, and economic trends.

**Reference Books:**

1. "The Intelligent Investor" by Benjamin Graham: Considered a must-read for investors, this book focuses on value investing principles and provides insights into stock market analysis, risk management, and long-term investing strategies.
2. "Security Analysis" by Benjamin Graham and David Dodd: This comprehensive book delves into the fundamental principles of analyzing stocks and bonds. It covers topics such as financial statement analysis, valuation techniques, and market efficiency.
3. "Options, Futures, and Other Derivatives" by John C. Hull: This book offers a thorough introduction to derivatives, including options, futures, swaps, and other financial instruments. It covers pricing models, trading strategies, and risk management techniques.

**Define Course Outcomes (CO)**





COs	Statements
<b>CO1</b>	Analysis of the financial management and the key strategies and techniques used to manage cash, marketable securities and inventory.
<b>CO2</b>	Understand the role and function of the financial system about economy
<b>CO3</b>	Demonstrate an awareness of the current structure and regulation of the Indian financial Services sector.
<b>CO4</b>	Evaluate and create strategies to promote financial products and services

COs Mapping with Levels of Bloom’s taxonomy

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C4	-	-
C02	C2	-	-
CO	-	-	-
CO	C5	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
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<b>CO1</b>	3	1	1	2	1	2	2	3	1	1
<b>CO2</b>	2	2	2	2	2	2	3	2	2	2
<b>CO3</b>	3	2	3	1	2	1	3	3	2	3
<b>CO4</b>	2	3	1	1	2	1	2	2	3	1

**CO-PSO Mapping**

<b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	2	2	2	2
<b>CO2</b>	1	1	2	2
<b>CO3</b>	2	2	1	1
<b>CO4</b>	2	3	3	2

**Relevance of the Syllabus to various indicators**

<b>Unit I</b>	<b>Markets and Financial Instruments</b>
<b>Local</b>	To make investment decisions, manage risks, and access financial services available in the local market.
<b>Regional</b>	To support regional economic development, provide avenues for companies to access capital, and offer investment opportunities specific to the region.
<b>National</b>	Financial markets play a crucial role in mobilizing savings, facilitating investments, and promoting economic growth.
<b>Global</b>	To provide opportunities for companies and investors to access capital and investment options beyond their domestic markets.
<b>Employability</b>	The ability to apply financial knowledge to address organizational challenges enhances employability in roles that require adaptability and problem-solving skills.
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Students will understand the key terms, theories/concepts
<b>Professional Ethics</b>	-
<b>Gender</b>	-



<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Primary Market &amp; Secondary Market</b>
<b>Local</b>	To access capital for expansion, research and development, or other projects.
<b>Regional</b>	facilitate capital flows and investment within a specific geographic region.
<b>National</b>	Primary and Secondary markets to ensure fair and transparent transactions.
<b>Global</b>	The primary market and secondary market enable capital mobilization and investment on a global scale.
<b>Employability</b>	Integral to investment banking activities. Investment banks facilitate initial public offerings (IPOs) and other primary market offerings, helping companies raise capital.
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Developing skills in communication and stakeholder management enables individuals to articulate complex financial concept
<b>Professional Ethics</b>	Prevent fraudulent activities, market abuses, and unethical behavior, promoting fair and transparent market operations.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Scope and Functions of Finance Managers and Objectives of a Firm</b>
<b>Local</b>	To manage the financial affairs of local businesses, organizations, and governments.
<b>Regional</b>	To assess the financial performance and stability of regional companies and industries. It facilitates regional investment decisions, promotes capital allocation within the region



<b>National</b>	Finance managers contribute to the overall economic health and stability of a country
<b>Global</b>	Aligns with cross-border transactions, currency fluctuations, and regional economic integration initiatives.
<b>Employability</b>	Strong understanding of compliance requirements and possess high ethical standards.
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Responsible for analyzing financial data, interpreting trends, and making informed decisions
<b>Professional Ethics</b>	Financial integrity within organizations
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Derivatives &amp; Financial Statement Analysis</b>
<b>Local</b>	To hedge against price fluctuations, interest rate risks, and currency risks.
<b>Regional</b>	To assess the financial performance and stability of regional companies and industries.
<b>National</b>	Significant role in risk management and hedging at the national level
<b>Global</b>	To navigate the complexities of global markets and manage risks effectively.
<b>Employability</b>	Derivatives traders, risk managers, quantitative analysts, and derivatives sales professionals.
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Optimize functions, solve optimization problems, and understand the behavior of functions.
<b>Professional Ethics</b>	Adhering to ethical principles regarding the confidentiality of financial information is crucial for finance managers' professional conduct.



<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	12
<b>NEP 2020</b>	Involves budgeting and allocating resources for educational institutions, ensuring equitable access to educational funding, and promoting financial sustainability in the education sector.
<b>POE/4<sup>th</sup> IR</b>	Crucial for evaluating investment opportunities, managing financial risks, and adapting business models to the changing digital landscape.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Strategic Financial Management
<b>Symbiosis</b>	<b>B.COM(H)</b>	Financial Management, Financial Markets
<b>Amity University</b>	<b>B.COM(H)</b>	Financial Management

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Financial Planning and Wealth Management</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCMB205	4-0-0	4



<b>Type of Course:</b>	Programme Core	
<b>Pre-requisite(s), if any:</b>		
<b>Brief Syllabus:</b> Financial Planning and Wealth Management, Analysis of personal financial statements: Balance sheet, income statement, and cash flow statement, Tax Planning and Estate Planning.		
<b>UNIT WISE DETAILS</b>		
<b>Unit Number: 1</b>	<b>Introduction to Financial Planning and Wealth Management</b>	<b>No. of hours: 15</b>
Introduction to Financial Planning and Wealth Management, Definition and objectives of financial planning and wealth management, Role and responsibilities of financial planners and wealth managers, Regulatory and ethical considerations in financial planning.		
<b>Unit Number: 2</b>	<b>Personal Financial Statements</b>	<b>No. of hours: 15</b>
Personal Financial Statements and Cash Flow Management, Analysis of personal financial statements: Balance sheet, income statement, and cash flow statement, Budgeting and cash flow management techniques, Debt management and credit strategies.		
<b>Unit Number: 3</b>	<b>Investment Planning and Portfolio Management</b>	<b>No. of hours: 15</b>
Investment Planning and Portfolio Management, Investment goals and risk tolerance assessment, Investment options: Stocks, bonds, mutual funds, and alternative investments, Asset allocation strategies and portfolio construction, Retirement Planning and Employee Benefits, Retirement planning process and retirement savings vehicles, Social Security, pension plans, and other employee benefits, Strategies for optimizing retirement income.		
<b>Unit Number: 4</b>	<b>Tax Planning and Estate Planning</b>	<b>No. of hours: 15</b>



Tax Planning and Estate Planning, Tax planning strategies and tax-efficient investing, Estate planning principles and tools, Wealth transfer techniques and charitable giving, Risk Management and Insurance, Identification and analysis of personal and financial risks, Insurance products and risk management strategies, Long-term care planning and insurance.

**\*Self-Learning Components:**

- Read books on personal finance that cover topics such as budgeting, saving, investing, retirement planning, debt management, and estate planning.
- Explore online courses and webinars offered by reputable platforms and financial institutions.
- Listen to personal finance podcasts and audio content that discuss financial planning topics.
- Engage with online communities and forums where individuals discuss personal finance and financial planning.

**Reference Books:**

- Personal Financial Planning by Lawrence J. Gitman, Michael D. Joehnk, and Randy Billingsley
- Investments: Analysis and Management by Charles P. Jones
- Wealth Management: Private Banking, Investment Decisions, and Structured Financial Products by Dimitris N. Chorafas

**Define Course Outcomes (CO)**

COs	Statements
CO1	<ul style="list-style-type: none"> <li>• Understand the fundamental concepts and principles of financial planning and wealth management.</li> </ul>
CO2	<ul style="list-style-type: none"> <li>• Analyze personal financial statements and assess an individual's financial situation.</li> </ul>
CO3	<ul style="list-style-type: none"> <li>• Evaluate investment options and construct investment portfolios.</li> </ul>
CO4	<ul style="list-style-type: none"> <li>• Understand the role of insurance and risk management in financial planning.</li> </ul>



**COs Mapping with Levels of Bloom’s taxonomy**

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	C4	-	-
CO	C5	-	-
CO	C2	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	2	3	3	2
CO2	3	3	2	2	2	2	2	2	3	3
CO3	3	3	3	2	2	2	3	3	3	3
CO4	3	2	2	2	3	3	3	2	3	2

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2	2	3	2	2
CO3			3	
CO4	2			3

**Relevance of the Syllabus to various indicators**





<b>Unit I</b>	<b>Introduction to Financial Planning and Wealth Management</b>
<b>Local</b>	Contribute to local economic stability and growth by promoting responsible spending, savings, and investment practices.
<b>Regional</b>	Facilitate the efficient allocation of financial resources and promote capital formation, leading to increased regional prosperity.
<b>National</b>	Address issues such as retirement planning, tax management, and promoting financial literacy among citizens.
<b>Global</b>	Cater to the needs of high-net-worth individuals and international investors, promoting cross-border wealth accumulation and diversification.
<b>Employability</b>	Crucial for employability as they help individuals manage their personal finances, make informed career decisions, and prepare for future financial security.
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Enhances an individual's financial literacy, enabling them to make better financial decisions, manage their wealth effectively, and plan.
<b>Professional Ethics</b>	Providing unbiased advice, acting in the best interests of their clients, and maintaining professional integrity.
<b>Gender</b>	Relevant to promoting gender equality and empowering individuals, regardless of their gender.
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	Support sustainable development goals by considering environmental, social, and governance (ESG) factors in investment strategies.
<b>Unit II</b>	<b>Personal Financial Statements</b>
<b>Local</b>	Organizations may require personal financial statements for loan applications or other financial services.
<b>Regional</b>	Play a role in regional economic development by promoting financial literacy and responsible financial management.



<b>National</b>	To provide personal financial statements for tax purposes or to evaluate eligibility for certain benefits.
<b>Global</b>	Personal financial statements have global relevance as they contribute to international financial management and planning.
<b>Employability</b>	Demonstrate an individual's financial management skills and financial responsibility.
<b>Entrepreneurship</b>	Contribute to skill development by improving individuals' financial literacy and financial management abilities
<b>Skill Development</b>	Enhances financial decision-making, budgeting skills, and long-term financial planning.
<b>Professional Ethics</b>	Understand their financial standing, make informed financial decisions, and empower them to achieve financial independence and security.
<b>Gender</b>	Promoting gender equality by enabling individuals, regardless of gender, to assess and manage their financial resources effectively.
<b>Human Values</b>	Promoting gender equality by enabling individuals, regardless of gender, to assess and manage their financial resources effectively.
<b>Environment &amp; Sustainability</b>	Enables individuals to allocate financial resources effectively, support sustainable investments, and make environmentally conscious financial decisions.
<b>Unit III</b>	<b>Investment Planning and Portfolio Management</b>
<b>Local</b>	Help individuals and businesses make informed investment decisions based on their financial goals and risk tolerance.
<b>Regional</b>	Diversify their portfolios by investing in a variety of industries and assets within the region, promoting regional economic growth and development.
<b>National</b>	Play a crucial role in the national economy by attracting domestic and foreign investments.
<b>Global</b>	Access to a wide range of global investment opportunities.
<b>Employability</b>	Investment planning and portfolio management skills are essential for managing business finances and making strategic investment decisions.



<b>Entrepreneurship</b>	Professionals with skills in these areas are sought after by investment firms, asset management companies, banks, and other financial institutions
<b>Skill Development</b>	Helps individuals effectively allocate financial resources, manage risk, and optimize investment returns.
<b>Professional Ethics</b>	Require professionals to adhere to professional ethics and ethical investment practices.
<b>Gender</b>	Providing equal access to investment opportunities and financial resources.
<b>Human Values</b>	Empowering individuals, regardless of gender, with investment knowledge and skills promotes financial independence and economic well-being.
<b>Environment &amp; Sustainability</b>	By incorporating environmental, social, and governance (ESG) factors, investment portfolios
<b>Unit IV</b>	<b>Tax Planning and Estate Planning</b>
<b>Local</b>	Helps individuals and businesses optimize their tax liabilities by understanding local tax regulations, deductions, and credits.
<b>Regional</b>	Involves considering regional tax policies, incentives, and compliance requirements.
<b>National</b>	Crucial role in national economies by providing incentives for economic growth and development.
<b>Global</b>	Optimize their global tax liabilities and ensure effective wealth management across multiple jurisdictions.
<b>Employability</b>	Proficiency in tax planning and estate planning is highly valued in the fields of accounting, finance, and law.
<b>Entrepreneurship</b>	Tax planning is essential for entrepreneurs to structure their businesses in a tax-efficient manner, manage their tax obligations, and optimize their business structures.
<b>Skill Development</b>	Requires knowledge of tax laws, regulations, financial planning, and legal frameworks.
<b>Professional Ethics</b>	Adhere to professional ethical standards, maintain client confidentiality, and ensure compliance with tax laws and regulations.



<b>Gender</b>	Tax planning and estate planning involves providing equal opportunities, education
<b>Human Values</b>	Align with human values by considering social impact, charitable giving, and ethical practices.
<b>Environment &amp; Sustainability</b>	Sustainable tax planning includes considerations of environmental taxes, incentives for renewable energy investments
<b>SDG</b>	8
<b>NEP 2020</b>	Financial management is vital in the implementation of NEP 2020, which aims to provide inclusive and quality education.
<b>POE/4<sup>th</sup> IR</b>	Financial markets play a role in facilitating investments in innovative technologies and startups, which are key drivers of the 4IR.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>University of Delhi</b>	<b>B.COM(H)</b>	Financial Planning
<b>Lambton College</b>	<b>B.COM(H)</b>	Financial Planning and Wealth Management
<b>Institute of Chartered Accountants of India</b>	<b>B.COM(H)</b>	Wealth Management and Financial Planning

<b>Department:</b>	<b>Department of Commerce</b>		
<b>Course Name: Critical and Design Thinking</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	SEC027	2-0-0	2
<b>Type of Course:</b>	Programme Core / Programme Elective /Open		



Elective		
<b>Pre-requisite(s), if any:</b>		
<b>Brief Syllabus:</b> This course explain the meaning of Introduction to Critical Thinking, How to Think Critically: concept, benefits, standards and barriers; Perceiving and Believing; Various Stages of Critical Thinking-an assessment; Framework of Critical Thinking; What is Design thinking?, Design Thinking in the Workplace, Design Thinking Skills, Design Thinking Mindset, Principles of Design Thinking.		
<b>UNIT WISE DETAILS</b>		
<b>Unit Number: 1</b>	<b>Introduction to Critical Thinking</b>	<b>No. of hours: 7</b>
<b>Content Summary:</b> Introduction to Critical Thinking, Thinking Critically: concept, benefits; Perceiving and Believing; Stages of Critical Thinking-an assessment; Framework of Critical Thinking; Tools for thinking with clarity, Barriers to critical thinking		
<b>Unit Number: 2</b>	<b>Arguments and Fallacies</b>	<b>No. of hours: 8</b>
<b>Content Summary:</b> Arguments- Deductive and Inductive Logic, Difference between an argument and an opinion, Types of arguments, Introducing Fallacies and its types, Critical review, Purpose and structure, Writing a critical review, Difference between critical and analytical writing		
<b>Unit Number: 3</b>	<b>Introduction of Design Thinking</b>	<b>No. of hours: 8</b>
<b>Content Summary:</b> Design team-Team formation, Conceptualization: Visual thinking, Drawing/sketching, New concept thinking, Patents and Intellectual Property, Concept Generation Methodologies, Concept Selection, Concept Testing, Opportunity identification Prototyping		
<b>Unit</b>	<b>Design team-Team formation</b>	<b>No. of hours: 7</b>



<b>Number: 4</b>		
<b>Content Summary:</b> Principles of prototyping, Prototyping technologies, Prototype using simple things, Wooden model, Clay model, 3D printing; Experimenting/testing.		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Online platforms like Coursera, edX, and Udemy offer courses specifically focused on critical and design thinking.</li><li>• These courses often include video lectures, quizzes, and practical exercises to enhance your understanding and application of the concepts. Look for courses taught by reputable instructors or offered by renowned institutions.</li><li>• Explore interactive websites and tools that promote critical and design thinking skills.</li><li>• Websites like MindMeister and Canva provide templates and tools for brainstorming, mind mapping, and visual design.</li><li>• These platforms can help you practice and apply critical and design thinking techniques in a hands-on manner.</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Design Thinking: A Guide to Creative Problem Solving for Everyone by K.V. Venkataraman (Published by SAGE Publications India Pvt Ltd, 2020)</li><li>2. Design Thinking: An Indian Perspective by Shilpa Das and Utpal Sharma (Published by Springer, 2020)</li><li>3. Design Thinking for Education: Conceptions and Applications in Teaching and Learning by Raghava K and Ramanujam G (Published by Springer, 2018)</li><li>4. Design Thinking: An Indian Approach by Sanjay Gupta and Mahim Sagar (Published by Ane Books, 2012)</li><li>5. Critical and Creative Thinking: A New Approach to Indian Education by C.G. Venkatesha Murthy (Published by Excel Books, 2015)</li><li>6. Bob Schoenberg (2015). Critical Thinking in Business. 2nd Edition, Heuristic Books.</li></ol>		

### Course Outcomes (CO)

COs	Statements
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CO1	Students will develop their ability to analyze information, evaluate arguments, identify logical fallacies, and make informed judgments.
CO2	The course will equip students with problem-solving techniques and strategies to tackle complex issues.
CO3	Students will learn how to make well-informed decisions by considering various factors, evaluating potential outcomes, and weighing pros and cons.
CO4	The course will foster students' creativity and innovative thinking by encouraging them to explore new possibilities, challenge assumptions, and think outside the box.
CO5	Critical and Design Thinking often involve working in teams and effectively communicating ideas.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C4	-	-
CO2	-	-	-
CO3	-	-	-
CO4	-	-	-
CO5	-	-	-

**CO-PO Mapping**



CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		2	3		2		
CO2			3				
CO3							2
CO4			3		2		2
CO5			3				
1=lightly mapped    2=moderately mapped    3=strongly mapped							

### CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3			
CO2		3			
CO3					
CO4				3	

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Critical Thinking
<b>Local</b>	Local refers to a specific area or community, regional pertains to a larger geographical region, national refers to a country or nation, and global encompasses the entire world.
<b>Regional</b>	-
<b>National</b>	To analyze information, evaluate arguments, identify logical fallacies, and make informed judgments
<b>Global</b>	-
<b>Employability</b>	Employability refers to the set of skills, knowledge, and personal attributes that make an individual suitable for employment. Imparting creativity and problem solving ability
<b>Entrepreneurship</b>	Entrepreneurship refers to the process of starting and managing a business venture, often involving innovative





	ideas, risk-taking, and the ability to identify and exploit opportunities.
<b>Skill Development</b>	Learning problem-solving techniques and strategies to tackle complex issues about Stages of Critical Thinking-an assessment
<b>Professional Ethics</b>	Framework of Critical Thinking; Tools for thinking with clarity
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Arguments and Fallacies</b>
<b>Local</b>	It helps individuals critically evaluate and analyze claims, policies, and perspectives in their local, regional, national, and global contexts.
<b>Regional</b>	-
<b>National</b>	Analyzing Design Thinking Mindset, Principles of Design Thinking
<b>Global</b>	Recognizing fallacies can prevent misleading or flawed reasoning, leading to better decision-making and informed opinions.
<b>Employability</b>	Effective argumentation skills are valuable in the workplace. Being able to present logical and persuasive arguments can enhance communication, negotiation, and problem-solving abilities.
<b>Entrepreneurship</b>	Entrepreneurs often need to communicate and convince others about their ideas, products, or services.
<b>Skill Development</b>	It helps individuals articulate and defend their ideas, evaluate evidence, and engage in constructive debates, Learning Design Thinking in the Workplace, Design Thinking Skills
<b>Professional Ethics</b>	Understanding arguments and fallacies is relevant to professional ethics. It enables individuals to critically evaluate ethical dilemmas, analyze ethical arguments, and engage in ethical decision-making processes.



<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Introduction of Design Thinking</b>
<b>Local</b>	It involves understanding the specific needs, aspirations, and cultural contexts of the target audience or community at each level.
<b>Regional</b>	-
<b>National</b>	Design Thinking emphasizes empathy and user-centricity, ensuring that solutions are relevant and impactful for the intended users or stakeholders.
<b>Global</b>	-
<b>Employability</b>	Understand the concepts of design thinking approaches to involve working in teams and effectively communicating ideas.
<b>Entrepreneurship</b>	Design Thinking is closely linked to entrepreneurship. It enables entrepreneurs to identify unmet needs, develop unique value propositions, and create user-centered solutions.
<b>Skill Development</b>	Learning about Fallacies and Problem Solving Introducing Fallacies and its types- Types of Formal/ Logical Fallacies, Types of Informal/ Substantive Fallacies.
<b>Professional Ethics</b>	It involves prioritizing the well-being and interests of users, respecting their rights and values, and ensuring inclusivity and diversity in design solutions. Analyzing Business Ethics & Social Media; Communicating with arguments.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Design team-Team formation</b>
<b>Local</b>	Local teams may consist of individuals from the same community, while regional, national, or global teams



	involve members from different locations.
<b>Regional</b>	Considerations such as language, cultural diversity, and time zone differences become crucial in global teams.
<b>National</b>	Collaborating with diverse team members across various geographical contexts can bring fresh perspectives and enrich the design process. Design thinking, Existing sample design projects
<b>Global</b>	
<b>Employability</b>	When forming a design team, employability factors play a significant role. Team members should possess the relevant design skills, expertise, and knowledge required for the project at hand. Conceive, conceptualize, design and demonstrate innovative ideas using prototypes
<b>Entrepreneurship</b>	Design teams formed within the context of entrepreneurship require members who possess an entrepreneurial mindset. I
<b>Skill Development</b>	Learning skills on Compositions/structure of a design, Innovative design: Breaking of patterns, Reframe existing design problems.
<b>Professional Ethics</b>	The importance of considering ethical implications and social responsibility in decision-making and design processes.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	4.4
<b>NEP 2020</b>	Aligns with the focus on problem solving, decision making, and critical thinking.
<b>POE/4th IR</b>	Aligns with the demand for research and analytical skills.

**Benchmarking Universities:**



<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Amrita Vishwa Vidyapeetham</b>	B. Tech. in Mechanical Engineering	Design Thinking
<b>Malaviya National Institute of Technology Jaipur</b>	PG Open Elective	Critical thinking and writing
<b>Visvesvaraya Technological University</b>	Bachelor of Engineering	innovation and design thinking



**SEMESTER IV**



<b>Course Name: Research Methodology For Business</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCMC202	3-1-0	4
<b>Type of Course:</b>	Programme Core / Programme Elective /Open Elective		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>  This course will explore concepts of Research, Objective of research, motivation in research, types of research, research approaches, Significance of research, Research process and criteria for good research. Problem identification and formulation of research design, Introduction to research design.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Introduction of Research</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>  <b>Introduction:</b> Meaning of Research, Objective of research, motivation in research, types of research, research approaches, Significance of research, Research process and criteria for good research. Problem identification and formulation of research design, Introduction to research design.			
<b>Unit Number: 2</b>	<b>Data Collection Methods</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>  Collection of primary data, observation method, interview method, collection of data through questionnaire and schedules, Measurement in research, measurement scales, sources of errors in measurement, Test of sound measurement, Techniques of developing measurement tools, important scaling techniques, Likert's scale, Turnstone scale. Questionnaire design, Steps in constructing a questionnaire, Types of questions.			



<b>Unit Number: 3</b>	<b>Sampling</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> Sampling decisions, Steps in sample design, criterion of selecting a sampling procedure, characteristics of a good sample design, different types of sample design, Sample selection methods - Probability and non-probability, how to select a random sample, random sample for an infinite universe, Complex random sampling design, Systematic sampling, stratified sampling, Sampling error and error in sampling.		
<b>Unit Number: 4</b>	<b>Testing of Hypothesis &amp; Report Writing</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> <b>Testing of Hypothesis:</b> Basic Concepts, Procedure for Hypothesis testing, Test of Hypothesis, Important parametric tests Test of significance Z and T, Correlation and regression techniques, Cluster analysis. <b>Report Writing:</b> Types of research report, significance of report writing, steps in writing report, layout of research report, Examination of the research procedure, selected applications of marketing research, Identifying market segments, Product research, and Advertising research.		
<b>*Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Understanding of various research designs, including experimental, correlational, and descriptive designs.</li><li>• Learn about different data collection methods, such as surveys, interviews, observations, and secondary data analysis.</li><li>• Understanding sampling methods will allow you to select representative samples for your research and make valid inferences about the broader population.</li><li>• Develop proficiency in using statistical software and techniques for data analysis.</li></ul>		



**Reference Books:**

- Zikmund, Babin, et.al. Business Research Methods, 8<sup>th</sup> edition, Cengage Learning.
- Kothari C R, Research Methodology (Methods and Techniques) 2nd edition, New age international (P) ltd
- Chawla Deepak, Research Methodology, 2nd edition, Vikas Publications.
- Dash Priaranjan, Research Methodology, 3<sup>rd</sup> edition, Vrinda Publication.
- Research Methodology - R. Panneerselvam- PHI
- Research Methods for Business Students- Saunders- Pearson
- Business Research- Collis J & Hussey R- Palgrave
- Business Research Methods – Donald R. Coopers and Schindler.
- MLA handbook for researchers

**Course Outcomes (CO)**

COs	Statements
CO1	Understanding of the concept of business research, process and its significance.
CO2	Knowledge with hands on learning with the methods of data collection as per the requirement of the research problem in with proper consideration of research ethics.
CO3	Gaining the clarity about fundamentals of sampling design and sampling methods, in accordance with modern statistical tools and methods.
CO4	Understanding the concept of research hypothesis – formulation – test of significance and report writing. It will facilitate to be a successful person in routine life as well as to pursue career in research and analytics section of an organization.





**COs Mapping with Levels of Bloom’s taxonomy**

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	C1	-	-
CO	-	-	-
CO	C2	-	-

**CO-PO Mapping**

Programme and Course Mapping							
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	3	2	3	2
CO2	3	3	3	3	3	3	3
CO3	2	3	2	3	3	3	2
CO4	3	3	2	2	2	2	2
1=lightly mapped    2=moderately mapped    3=strongly mapped							

**CO-PSO Mapping**

PO	PO1	PO2	PO3	PSO4	
CO1	2				3
CO2		2	2	3	
CO3			3		3
CO4				3	



RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</b>	<b>Introduction of Research</b>
<b>Local</b>	Research conducted at the local level can address specific community needs, contribute to local development, and provide insights for local policymakers.
<b>Regional</b>	Research conducted at regional, national, or global levels can have broader implications, informing policies, influencing decision-making, and contributing to advancements in various fields.
<b>National</b>	Understanding of the concept of business research, process and its significance
<b>Global</b>	-
<b>Employability</b>	Think critically and apply the learning in their research, real life situations, business development.
<b>Entrepreneurship</b>	Research can also foster an entrepreneurial mindset by encouraging individuals to identify and explore opportunities, develop innovative solutions, and contribute to economic growth.
<b>Skill Development</b>	Research skills are highly valued in the job market, as they demonstrate critical thinking, problem-solving, and analytical abilities. Analysing Problem identification and formulation of research design, Introduction to research design.
<b>Professional Ethics</b>	Researchers must adhere to ethical principles, including obtaining informed consent, protecting confidentiality, ensuring data accuracy, and avoiding conflicts of interest.
<b>Gender</b>	-
<b>Human Values</b>	Research can contribute to understanding and addressing social inequalities, cultural diversity, and



	the inclusion of marginalized communities.
<b>Environment &amp; Sustainability</b>	Research can investigate environmental challenges, assess sustainability practices, and propose solutions for a more sustainable future.
<b>Unit II</b>	<b>Data Collection Methods</b>
<b>Local</b>	Data collection methods can vary based on the scope of research, whether it focuses on a specific local community, a regional area, a national population, or a global scale.
<b>Regional</b>	Researchers must consider the cultural, social, and contextual factors relevant to the specific geographic context when selecting appropriate data collection methods.
<b>National</b>	Familiarize with hands on learning with the methods of data collection.
<b>Global</b>	-
<b>Employability</b>	Understanding methods and techniques of academic research in social sciences and business management context
<b>Entrepreneurship</b>	
<b>Skill Development</b>	Understanding techniques of developing measurement tools, scaling techniques, Likert's scale, Turnstone scale. Questionnaire design
<b>Professional Ethics</b>	Identifying research problem in with proper consideration of research ethics.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Sampling decisions</b>
<b>Local</b>	Researchers must consider the cultural, social, and contextual factors relevant to the specific geographic



	context when selecting appropriate data collection methods.
<b>Regional</b>	
<b>National</b>	Gaining the clarity about fundamentals of sampling design and sampling methods, in accordance with modern statistical tools and methods.
<b>Global</b>	
<b>Employability</b>	Proficiency in various data collection methods enhances employability, especially in fields that require data analysis and evidence-based decision-making.
<b>Entrepreneurship</b>	Proficiency in sampling methods allows individuals to design effective market research studies, target specific customer segments, and make informed business decisions based on representative data.
<b>Skill Development</b>	Researchers need to acquire knowledge of probability and non-probability sampling techniques, sample size determination, sampling frame construction, and sampling error estimation. Understanding Sample selection methods - Probability and non-probability, how to select a random sample, Systematic sampling, stratified sampling,
<b>Professional Ethics</b>	Sampling decisions should adhere to ethical principles, ensuring fairness, privacy, and informed consent of participants.
<b>Gender</b>	
<b>Human Values</b>	Researchers need to design methods that accommodate diverse perspectives, respect cultural norms, and provide equal opportunities for participation.
<b>Environment &amp; Sustainability</b>	
<b>Unit IV</b>	<b>Testing of Hypothesis &amp; Report Writing</b>



<b>Local</b>	Sampling decisions depend on the scope of research, whether it focuses on a specific local area, a regional population, a national sample, or a global scale.
<b>Regional</b>	Researchers need to determine the appropriate geographical boundaries and select sampling methods that capture the characteristics and diversity of the target population within the chosen context.
<b>National</b>	Understanding the concept of research hypothesis – formulation –test of significance and report writing.
<b>Global</b>	-
<b>Employability</b>	It will facilitate to be a successful person in routine life as well as to pursue career in research and analytics section of an organization.
<b>Entrepreneurship</b>	Understanding sampling techniques and their applications enhances employability and entrepreneurial capabilities.
<b>Skill Development</b>	Understanding Procedure for Hypothesis testing, Test of Hypothesis, parametric tests Test of significance Z and T, Correlation and regression techniques, Cluster analysis.
<b>Professional Ethics</b>	Sampling decisions should adhere to ethical principles, ensuring fairness, privacy, and informed consent of participants.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	SDG 4
<b>NEP 2020</b>	Aligns with the focus on Research.
<b>POE/4th IR</b>	Aligns with the demand for research ana analytical skills.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B. Com</b>	Research Methodology
<b>Amity University</b>	<b>B. Com</b>	Statistical methods in research-I, Statistical methods in research-II
<b>Symbiosis University</b>	<b>M.COM</b>	Research Methodology

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Business Intelligence Tools</b>	SEC028	2-0-0	2
<b>Type of Course:</b>			
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Definition and importance of business intelligence, Exploratory data analysis techniques, Data extraction, transformation, and loading (ETL) processes , Creating interactive dashboards and reports.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Introduction to Business Intelligence</b>	<b>No. of hours: 8</b>	
Definition and importance of business intelligence, Overview of business intelligence tools and technologies, Data collection, integration, and data quality management			



<b>Unit Number: 2</b>	<b>Data Analysis and Visualization</b>	<b>No. of hours: 8</b>
Exploratory data analysis techniques, Data mining and statistical analysis methods, Visualization principles and best practices		
<b>Unit Number: 3</b>	<b>Business Intelligence Tools</b>	<b>No. of hours: 7</b>
Overview of popular business intelligence tools, Hands-on training on tool functionalities and features , Data extraction, transformation, and loading (ETL) processes		
<b>Unit Number: 4</b>	<b>Business Intelligence Applications</b>	<b>No. of hours: 7</b>
Applying business intelligence tools in specific business domains (e.g., marketing, finance, operations), Creating interactive dashboards and reports Case studies and real-world applications of business intelligence		
<p><b>*Self-Learning Components:</b></p> <ul style="list-style-type: none"> <li>• Explore online courses and tutorials offered by reputable platforms that focus on specific business analytical tools such as Excel, Tableau, Power BI, Python, R, or SQL.</li> <li>• Access the official documentation and user guides provided by the tool vendors.</li> <li>• Seek out practice datasets or participate in projects that require the use of business analytical tools.</li> <li>• Join online forums and discussion boards related to the specific business analytical tool you are learning.</li> </ul>		
<p><b>Reference Books:</b></p> <ul style="list-style-type: none"> <li>• "Data Visualization: Principles and Practice" by Alexandru C. Telea</li> <li>• "Tableau For Dummies" by Molly Monsey and Paul Sochan</li> <li>• "Power BI Cookbook: Creating Business Intelligence Solutions of Analytical Data Models, Reports, and Dashboards" by Brett Powell</li> </ul>		

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
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<b>CO1</b>	Knowledge and Understanding: Explain the concept and importance of business intelligence in modern organizations.
<b>CO2</b>	Technical Skills: perform data analysis, applying appropriate data mining and statistical techniques.
<b>CO3</b>	Technical Skills: perform data analysis, applying appropriate data mining and statistical techniques.
<b>CO4</b>	Application and Decision Making: Create meaningful reports and recommendations based on data analysis.

**COs Mapping with Levels of Bloom’s taxonomy**

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C1, C2	-	-
CO2	-	-	-
CO	-	-	-
CO	C6	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	3	3	2	3	2
<b>CO2</b>	3	3	3	2	1	2	3	2	3	3
<b>CO3</b>	2	2	2	2	3	3	2	1	2	2





CO4	2	1	3	1	2	2	2	3	3	3
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### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2		3		2
CO3	2		3	
CO4				3

### Relevance of the Syllabus to various indicators

Unit I	Introduction to Business Intelligence
<b>Local</b>	Local businesses can use BI to analyze sales data, customer demographics, and geographic patterns to make informed decisions
<b>Regional</b>	BI helps organizations streamline operations, standardize processes, and make data-driven decisions at a regional level.
<b>National</b>	Utilize BI to analyze economic indicators, track key performance metrics, and make informed decisions for national economic development.
<b>Global</b>	Analyze data from various global locations, standardize reporting processes, and gain insights into global market trends, consumer behavior, and competitive landscapes
<b>Employability</b>	Enhance employability by making individuals more competitive for data-driven roles in organizations.
<b>Entrepreneurship</b>	Help entrepreneurs track key performance indicators, optimize operations, and identify growth opportunities.
<b>Skill Development</b>	Developing proficiency in these skills through BI training enhances overall skill development.
<b>Professional Ethics</b>	Essential in maintaining trust and credibility in the use of business intelligence.
<b>Gender</b>	Promotes inclusivity and diversity by providing equal opportunities for individuals regardless of gender.



<b>Human Values</b>	Enabling data-driven insights, BI can support initiatives focused on gender equality and human values in the workplace.
<b>Environment &amp; Sustainability</b>	Enables organizations to measure, analyze, and monitor their environmental impact by tracking energy consumption, waste generation, carbon emissions, and other sustainability metrics.
<b>Unit II</b>	<b>Data Analysis and Visualization</b>
<b>Local</b>	Visualizing local data can also help engage community members, promote transparency, and facilitate effective communication of information.
<b>Regional</b>	Allows stakeholders to understand complex patterns and make informed decisions to foster regional development and collaboration.
<b>National</b>	Helps communicate insights to policymakers, researchers, and citizens, facilitating transparency, accountability, and evidence-based decision-making.
<b>Global</b>	Facilitates data sharing and collaboration across countries, and supports evidence-based decision-making at the global level.
<b>Employability</b>	Enhance their employability and increase their chances of securing roles in data-driven organizations.
<b>Entrepreneurship</b>	Optimize business strategies, while visualization aids in communicating insights effectively to stakeholders and investors.
<b>Skill Development</b>	Acquiring these skills through training and practice helps individuals improve their overall skill set and remain adaptable in an increasingly data-driven world.
<b>Professional Ethics</b>	Understanding ethical principles in data analysis and visualization promotes responsible and transparent practices in the use of data.
<b>Gender</b>	Contribute to promoting gender equality and human values.
<b>Human Values</b>	Helps in effectively communicating these disparities and raising awareness about social issues, fostering inclusivity, and promoting diversity.



<b>Environment &amp; Sustainability</b>	Crucial for understanding and addressing environmental challenges.
<b>Unit III</b>	<b>Business Intelligence Tools</b>
<b>Local</b>	Gain insights into their customer base, optimize operations, and make data-driven decisions to improve their products, services, and marketing strategies.
<b>Regional</b>	BI tools to assess the overall regional performance, identify growth sectors, and make informed policy decisions to drive economic development.
<b>National</b>	Gain insights into social and economic challenges, formulate effective policies, and monitor their impact for the betterment of the nation.
<b>Global</b>	Monitor international market trends, consumer preferences, and competitor strategies.
<b>Employability</b>	Enhances employability by demonstrating the ability to work with complex data sets, extract valuable insights, and present findings in a meaningful way.
<b>Entrepreneurship</b>	Enables them to identify opportunities, optimize operations, and create targeted marketing strategies to drive business growth and success.
<b>Skill Development</b>	Helps individuals develop skills such as data analysis, data visualization, data interpretation, and critical thinking.
<b>Professional Ethics</b>	Seeking appropriate permissions for data usage, and maintaining the integrity
<b>Gender</b>	Promote gender equality and human values by enabling data-driven decision-making that is objective, fair, and unbiased.
<b>Human Values</b>	Improvement and take proactive measures to address inequalities and promote a more inclusive workplace culture.
<b>Environment &amp; Sustainability</b>	Gaining insights into their environmental impact, organizations can make informed decisions to reduce their ecological footprint and adopt sustainable practices.
<b>Unit IV</b>	<b>Business Intelligence Applications</b>



<b>Local</b>	Local businesses can analyze customer data, market trends, and local demographics to understand consumer preferences.
<b>Regional</b>	Enable organizations to analyze data from multiple localities within a region.
<b>National</b>	National governments can use BI to analyze economic indicators, monitor key sectors, track employment trends, and inform macroeconomic policies.
<b>Global</b>	Ensure compliance with international regulations, mitigate risks, and maintain ethical business practices across borders.
<b>Employability</b>	Proficiency in BI applications enhances employability by equipping individuals with valuable data analysis and decision-making skills.
<b>Entrepreneurship</b>	Provide entrepreneurs with valuable insights into market trends, customer behavior, and competitive landscapes.
<b>Skill Development</b>	Improve their analytical, problem-solving, and decision-making abilities.
<b>Professional Ethics</b>	Professionals using BI tools should adhere to ethical guidelines, ensure the protection of personal information, and handle data in a lawful and ethical manner.
<b>Gender</b>	Contribute to gender equality, diversity, and inclusion initiatives within organizations.
<b>Human Values</b>	Promotes equal opportunities, fair treatment, and inclusive practices.
<b>Environment &amp; Sustainability</b>	BI applications can aid in monitoring and managing environmental and sustainability metrics.
<b>SDG</b>	9
<b>NEP 2020</b>	NEP emphasizes skill development and employability by promoting a holistic and multidisciplinary approach to education.
<b>POE/4<sup>th</sup> IR</b>	Business intelligence tools leverage modern technologies, such as data analytics, machine learning, and artificial intelligence, to process and analyze large datasets for gaining actionable insights.



**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Amity University</b>	<b>MBA</b>	Business Intelligence and Data Analysis
<b>Christ University</b>	<b>BBA</b>	Business Analytics
<b>Symbiosis University</b>	<b>MBA</b>	Business Analytics



**SEMESTER V**



<b>Course Name:</b> <b>Understanding Direct Tax Framework</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	<b>MCMB301</b>	3-1-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
<p>This course focuses on provisions of direct Tax, residential status of an assess and calculation of Income under various heads. In addition, it focuses on Agriculture Income and Incomes which are exempted from Tax. Students will able to compute Income from various heads and gain the knowledge about deduction u/s 80C to 80U. Direct taxations is intended to give students the immense opportunity to widen and deepen their knowledge of various tax segments and how they can get advantage by getting exemptions, deduction, rebate and relief in overall direct tax filing.</p>			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Income Tax</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
<b>Income Tax:</b> An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).			
<b>Unit Number: 2</b>	<b>Income from Salaries</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Income from Salaries (including retirement benefits).			
<b>Unit</b>	<b>Income from House property</b>	<b>No. of hours: 15</b>	



<b>Number: 3</b>		
<b>Content Summary:</b> <b>Income from House property:</b> Profits and Gains of Business or Profession, Depreciation, Capital Gains.		
<b>Unit Number: 4</b>	<b>Income from other sources:</b>	<b>No. of hours: 15</b>
<b>Content Summary: I</b> <b>Income from other sources:</b> clubbing of incomes & Aggregation of incomes, Set off and carry forward of Losses, Deductions to be made in computing total income.		
<b>*Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Knowledge will help you navigate the legal framework and interpret tax provisions correctly.</li><li>• Enable you to identify tax-saving opportunities and assist in ensuring compliance with tax regulations.</li><li>• Help you understand the provisions related to double taxation avoidance, transfer pricing, and taxation of foreign income.</li><li>• Help you ensure accurate tax reporting and avoid penalties or legal consequences.</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Singhania, V.K. and Singhania, Monica (2016-17). Student guide to income tax, New Delhi: Taxman Publications.</li><li>2. Singhania, V.K., Singhania, Kapil&amp;Singhania, Monica (2016-17). Direct taxes planning and management, Taxman Publications.</li><li>3. Lal, B.B (2016-17). Direct taxes, Pearson Education.</li><li>4. Singhania. V.K (2016-17). Direct taxes &amp; practice. N.Delhi :Taxmann Publication.</li><li>5. Prasad. Bhagwati (2016-17). Direct taxes law &amp; practice, N.Delhi: WishwaPrakashan.</li><li>6. Ahuja. Girish (2016-17). Simplified approach to income tax, Agra: SahityaBhawan Publishes &amp; Distributors.</li><li>7. Mahrotra&amp;Goyal (2016-17) Income tax law &amp; practice, Agra: SahityaBhawan Publications.</li></ol>		





### Course Outcomes (CO)

COs	Statements
CO1	Collect the basic concepts and definitions of Income Tax Act 1961
CO2	Know the residential status of assessee and incomes exempted from tax
CO3	Familiar with the computation of income from salary
CO4	Familiar with the computation of income from house property, income from business and profession and Capital Gain.
CO5	Knowledge about the aggregation of income and deduction u/s 80C to 80U

#### COs Mapping with Levels of Bloom's taxonomy

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	-	-	-
CO2	-	-	-
CO	-	-	-
CO	-	-	-
CO	C1	-	-



### CO-PO Mapping

Programme and Course Mapping							
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	2	2	2
CO2	3	3	3	3	2	3	3
CO3	3	2	2	2	3	3	3
CO4	2	3	3	2	2	2	3
CO5	3	3	2	3	3	3	3
1=lightly mapped 2=moderately mapped 3=strongly mapped							

### CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4	PSO5
CO1	3				
CO2		3	3		3
CO3	2	3	3	2	2
CO4				3	
CO5		2			2

### Relevance of the Syllabus to various indicators

Unit I	Introduction
<b>Local</b>	Income tax may vary based on local tax regulations and rates implemented by local authorities.
<b>Regional</b>	Income tax refers to taxes imposed within a specific region or territory, which may have different tax laws and rates compared to other regions.
<b>National</b>	Income tax is imposed by a country's government on income earned within its jurisdiction, following national tax laws and regulations.
<b>Global</b>	Income tax refers to taxation on income earned across different countries or jurisdictions, considering international tax treaties, transfer pricing rules, and tax



	planning strategies.
<b>Employability</b>	Knowledge of income tax is essential for employability in roles such as tax accountant, tax analyst, or tax consultant and Knowing the residential status of assessee and incomes exempted from tax.
<b>Entrepreneurship</b>	For entrepreneurship, knowledge of income tax is crucial for understanding tax obligations, structuring business entities, and managing tax liabilities effectively.
<b>Skill Development</b>	To gain knowledge and understanding of the provisions of the direct tax laws- Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).
<b>Professional Ethics</b>	Professional ethics play a significant role in income tax practices. Tax professionals should adhere to ethical standards, maintain confidentiality, and avoid any fraudulent or illegal activities.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Income from Salaries</b>
<b>Local</b>	Income from salaries refers to earnings received within a specific locality, subject to local tax regulations and labor laws.
<b>Regional</b>	Income from salaries may vary based on regional variations in tax rates, cost of living, and employment conditions.
<b>National</b>	National income from salaries is subject to national tax laws and regulations and can be influenced by national economic factors. Familiar with the computation of income from salary (including retirement benefits).
<b>Global</b>	-
<b>Employability</b>	Understanding income from salaries is crucial for employability, as individuals need to navigate salary structures, tax withholdings, and employee benefits.



	Deepen knowledge of various tax segments and how they can get advantage by getting exemptions, deduction, rebate and relief in overall direct tax filing.
<b>Entrepreneurship</b>	For entrepreneurship, understanding income from salaries is important when hiring employees, setting salary structures, and complying with payroll tax regulations.
<b>Skill Development</b>	Developing skills related to income from salaries involves understanding tax laws, salary calculations, and employee benefits
<b>Professional Ethics</b>	Professional ethics play a significant role in managing income from salaries. Employers should adhere to ethical standards in salary negotiations, salary transparency, and fair treatment of employees.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Income from House property</b>
<b>Local</b>	Local income from house property refers to rental income received within a specific locality, subject to local tax regulations and rental market conditions.
<b>Regional</b>	Regional income from house property may vary based on regional variations in rental rates, property values, and local housing markets.
<b>National</b>	Familiar with the computation of income from house property, income from business and profession and Capital Gain.
<b>Global</b>	Global income from house property applies to individuals who own or rent properties in different countries, requiring compliance with international tax laws and regulations.
<b>Employability</b>	Understanding income from house property is valuable for employability in roles related to property management, real estate, or tax advisory.



<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Developing skills related to income from house property involves understanding property valuation methods, rental market analysis, and tax laws governing rental income.
<b>Professional Ethics</b>	-
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Income from other sources</b>
<b>Local</b>	Local income from house property refers to rental income received within a specific locality, subject to local tax regulations and rental market conditions.
<b>Regional</b>	Regional income from other sources may vary based on regional variations in economic activities, market trends, and local business opportunities.
<b>National</b>	National income from house property is subject to national tax laws and regulations governing rental income and property ownership and to Know about the aggregation of income and deduction u/s 80C to 80U.
<b>Global</b>	Global income from house property applies to individuals who own or rent properties in different countries, requiring compliance with international tax laws and regulations.
<b>Employability</b>	Understanding income from house property is valuable for employability in roles related to property management, real estate, or tax advisory. Direct taxations provide opportunity to widen and deepen their knowledge of various tax segments.
<b>Entrepreneurship</b>	Developing skills related to income from other sources involves understanding different types of income, such as interest, dividends, royalties, or capital gains.
<b>Skill</b>	Developing skills related to income from other sources



<b>Development</b>	involves understanding different types of income, such as interest, dividends, royalties, or capital gains.
<b>Professional Ethics</b>	Professional ethics play a significant role in managing income from other sources. Individuals should adhere to ethical standards in financial reporting, taxation, and compliance with laws and regulations.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	SDG-8
<b>NEP 2020</b>	The NEP 2020 emphasizes the need for multidisciplinary education, including a basic understanding of taxation and the direct tax framework.
<b>POE/4<sup>th</sup> IR</b>	The 4th IR and the concept of the POE highlight the evolving nature of the economy, with new forms of income generation and digital transactions.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Amity University</b>	<b>B. Com</b>	Income Tax Law and Practice
<b>Christ University</b>	<b>B. Com</b>	Taxation Laws - i
<b>Symbiosis University</b>	<b>B. Com</b>	Income Tax

<b>Department:</b>	<b>Department of Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Cost Accounting</b>	MCMB303	4-0-0	4



<b>Type of Course:</b>	Programme Core	
<b>Pre-requisite(s), if any:</b>		
<b>Brief Syllabus:</b> <p>This course focuses on the importance of Costing and management accounting in managerial decision making. It highlights the relation between management, cost and financial accounting and role and functions of management accountant in business. It provides an overview of some of the major issues associated with Management Accounting like – budgetary control, standard costing, marginal costing. Student will be exposed to real life managerial decision-making scenarios.</p>		
<b>UNIT WISE DETAILS</b>		
<b>Unit Number: 1</b>	<b>Cost Accounting-An Introduction</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> <b>Cost Accounting</b> -An Introduction: Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility		
<b>Unit Number: 2</b>	<b>Managerial Control Process</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> <b>Managerial Control Process</b> - Budgetary Control; Meaning and functions, Benefits, Limitations, Classification of the Budgets, Preparation of different types of Budgets, Fixed Versus Flexible Budget. <b>Standard Costing and Variance Analysis</b> ; Concept, Advantages, Types of Standards; Variance Analysis; Analysis of different types of material, labour, overhead variances.		
<b>Unit Number: 3</b>	<b>Marginal Costing and Break even analysis</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> <b>Marginal Costing and Break-even analysis</b> : Marginal Cost; Marginal Costing and Differential Costing, Marginal Costing and Absorption Costing; Contribution Analysis; Cost – Volume- Profit Analysis; Break-even Analysis, Different types of Break-even Points and Charts.		



<b>Unit Number: 4</b>	<b>Decisions Involving Alternate Choices</b>	<b>No. of hours:15</b>
<b>Content Summary:</b>		
<p><b>Decisions Involving Alternate Choices:</b> Cost Concepts Associated with Decision-making; Specific Management Decisions – Make or buy; Add or Drop; Sell or Process Further; Operate or Shutdown; Special Order; Product-Mix; Pricing Decision.</p>		
<b>*Self-Learning Components:</b>		
<ul style="list-style-type: none"> <li>• Relevance to decision-making, and allocation to products, services, or activities.</li> <li>• Crucial for effective financial planning and control within an organization.</li> <li>• Cost accounting equips you with skills to evaluate and compare different alternatives based on their costs and benefits.</li> <li>• Knowledge allows you to prepare accurate financial statements by incorporating cost information, reconciling cost</li> </ul>		
<b>Reference Books:</b>		
<ul style="list-style-type: none"> <li>• Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.</li> <li>• Gurusamy, Murthy,S., Management Accounting, McGraw Hill. Education.</li> <li>• Horngren, C.T.(2012).Cost Accounting-A Managerial Perspective, London, UK: Pearson Education.</li> <li>• Arora, M.N. &amp;Katyal, Priyanka (2016) <i>Cost Accounting</i>, New Delhi: Vikas Publishing.</li> <li>• Gupta S.K. &amp; Sharma R.K. Management Accounting, Kalyani Publishers</li> </ul>		

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
CO1	Understand the difference between management, cost and financial accounting and role of management accounting in business
CO2	Analyze the financial Statements using various tools such as ratio analysis, Fund flow statement and cash Flow Statements.
CO3	Evaluate clarity about different types of budgets and learn budgetary and standard costing as a tool of managerial decision





	making.
CO4	Take business decisions using Marginal costing and Cost-Volume-Profit analysis

**COs Mapping with Levels of Bloom’s taxonomy**

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	C4	-	-
CO	C5	-	-
CO	-	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	3	3	2	3	2
CO2	3	3	3	2	2	3	3
CO3	3	3	2	3	3	2	3
CO4	2	3	3	2	3	2	3

1=lightly mapped    2=moderately mapped    3=strongly mapped

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2			3
CO2	2	2	3	3	
CO3	2		3		2
CO4				3	3



### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</b>	<b>Cost Accounting-An Introduction</b>
<b>Local</b>	Cost analysis, Pricing decisions
<b>Regional</b>	Compare cost at regional level
<b>National</b>	Awareness about the cost reduction strategies
<b>Global</b>	Global cost management
<b>Employability</b>	Financial analysis skills
<b>Entrepreneurship</b>	Professionals should respect the privacy of financial data, ensuring that it is disclosed only to authorized individuals and used solely for legitimate purposes.
<b>Skill Development</b>	Awareness to the principles and techniques used to analyze and understand costs in business operation
<b>Professional Ethics</b>	Cost accounting professionals handle sensitive financial information, and ethical considerations require them to maintain confidentiality.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Managerial Control Process</b>
<b>Local</b>	To assess profitability, liquidity, efficiency, and leverage and also helps business to monitor their cash inflows and outflows
<b>Regional</b>	-
<b>National</b>	Overall financial health across industries and provides insight into the cash flows across several domains
<b>Global</b>	It helps policymakers, central banks, and international financial institutions monitor global capital movements, identify potential imbalances, and implement measures to maintain financial stability.
<b>Employability</b>	-



<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Cost accounting concepts complement financial analysis by providing a deeper understanding of cost behavior and its impact on financial statements
<b>Professional Ethics</b>	Ethical cost accounting practices emphasize transparent communication of cost information. Professionals should ensure that cost reports and analyses are presented clearly, accurately, and comprehensively to stakeholders
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	Cost accounting can help identify and track environmental costs within an organization
<b>Unit III</b>	<b>Marginal Costing and Break even analysis</b>
<b>Local</b>	Budgeting and Planning, Decision-Making
<b>Regional</b>	Cost control, Budgeting and Planning
<b>National</b>	Cost Control and Pricing
<b>Global</b>	-
<b>Employability</b>	Budgeting techniques, variance analysis, financial analysis
<b>Entrepreneurship</b>	Cost analysis, Financial Planning and Budgeting
<b>Skill Development</b>	Cost accounting concepts support effective budgeting and forecasting processes. Individuals with knowledge of cost accounting can develop accurate cost estimates, project future costs, and make informed budgeting decisions.
<b>Professional Ethics</b>	Integrity, transparency and accountability
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	Cost accounting can be utilized to assess the costs and benefits of integrating environmental considerations into the supply chain
<b>Unit IV</b>	<b>Decisions Involving Alternate Choices</b>



<b>Local</b>	Insights into the relationship between costs and prices and allocating resources efficiently
<b>Regional</b>	Marginal costing helpful for regional specific pricing strategies
<b>National</b>	Helps industries and businesses analyze the cost structure and identify areas for cost reduction
<b>Global</b>	Helps multinational companies in setting the prices for their products and services
<b>Employability</b>	-
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Marginal costing provides insights into the incremental costs and contribution margin associated with producing additional units or offering additional services. This information is valuable for decision-making
<b>Professional Ethics</b>	Cost accounting professionals must adhere to legal and regulatory requirements governing financial reporting and cost management
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	Cost accounting can contribute to sustainability reporting efforts by providing accurate and relevant cost data related to environmental impacts and sustainable practices.
<b>SDG</b>	8
<b>NEP 2020</b>	NEP 2020 emphasizes the integration of vocational education and skill development into mainstream education.
<b>POE/4<sup>th</sup> IR</b>	Industrial Revolution brought about a shift from manual labor to mechanized production in factories.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
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<b>Amity University</b>	<b>B.Com (H)</b>	Cost Accounting
<b>Christ University</b>	<b>B.Com (H)</b>	Cost Accounting
<b>Symbiosis University</b>	<b>B.Com (H)</b>	Cost Accounting



**SEMESTER VI**



<b>Department:</b>	<b>School of Commerce and Management</b>		
<b>Course Name:</b> <b>LAWS GOVERNING COMPANIES IN INDIA</b>	<b>Course Code</b> <b>MCMC302</b>	<b>L-T-P</b> 4-0-0	<b>Credits</b> 4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>  This course will explore introduction to the concept of company, characteristics of a company; types of companies including one person company, small company and producer company; association not for profit; illegal association; lifting of corporate veil; formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Introduction</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>  Introduction to the concept of company, characteristics of a company; types of companies including one person company, small company and producer company; association not for profit; illegal association; lifting of corporate veil; formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.			
<b>Unit Number: 2</b>	<b>Documents</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>  Memorandum of Association, Articles of Association, doctrine of			



constructive notice and indoor management, shelf and red herring prospectus, mis-statement in prospectus; book building.

**Share Capital** – Nature, types of shares, issue, allotment and forfeiture of share, transfer and transmission of shares, provisions regarding buyback, issue of bonus shares, debentures, and dividend provisions.

<b>Unit Number: 3</b>	<b>Management</b>	<b>No. of hours: 15</b>
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**Content Summary:**  
Classification of directors, women directors, independent director, small shareholders’ director; disqualifications, director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; key managerial personnel, managing director, manager, oppression and mismanagement.

<b>Unit Number: 4</b>	<b>Meetings</b>	<b>No. of hours: 15</b>
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**Content Summary:**  
Types of meetings, meetings of shareholders and the board; convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.

**Winding up:** concept and modes of winding up; national company law tribunal (NCLT).

**\*Self-Learning Components:**

- It covers various aspects, including company formation, corporate governance, management and administration, share capital, corporate social responsibility, mergers and acquisitions, and insolvency and bankruptcy.
- Study the provisions related to corporate governance under the Companies Act, 2013.
- Gain knowledge about the regulations governing share capital,





including issues related to the allotment, transfer, and transmission of shares

**Reference Books:**

**Text Books**

1. Dr. G.K. Kapoor, Company Law and Practice, Taxmann’s

**Reference Books/Materials**

1. Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press
2. Kershaw, David, Company Law in Context, Oxford University Press, UK

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**Define Course Outcomes (CO)**

COs	Statements
CO1	Analyze the basic concepts in The Companies Act, 2013.
CO2	Understand the kind of documents involved in the process of formation and incorporation of a company.
CO3	Gain the clarity about management of a company.
CO4	Comprehend the concept of meetings of a company, its types and also the process of winding up of a company.

COs Mapping with Levels of Bloom’s taxonomy



	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C4	-	-
C02	C2	-	-
CO	-	-	-
CO	-	-	-

### CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	3	3	3	3	3	3
<b>CO2</b>	3	2	3	2	2	2	2
<b>CO3</b>	3	2	3	2	3	3	3
<b>CO4</b>	3	2	3	2	2	3	2

### CO-PSO Mapping

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2		2	2
<b>CO2</b>	2	3	2	2	2
<b>CO3</b>		2	3	3	3



## Relevance of the Syllabus to various indicators

<b>Unit I</b>	<b>Introduction of Company</b>
<b>Local</b>	-
<b>Regional</b>	It plays a crucial role in regional economic development by creating job opportunities, contributing to the local tax base, and driving economic growth through its business activities.
<b>National</b>	It contributes to the national economy by generating employment, attracting investments, promoting innovation and entrepreneurship, and supporting through Formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts
<b>Global</b>	In the global context, a company can be a multinational corporation (MNC) or a company with global operations. hey contribute to global economic integration, create international job opportunities, facilitate technology transfer, and drive economic development across borders.
<b>Employability</b>	Understanding the concept of a company is essential for employability. Individuals with knowledge about company structures, functions, and operations are better equipped to navigate the job market.
<b>Entrepreneurship</b>	The concept of a company is closely linked to entrepreneurship. Entrepreneurs establish companies to pursue their business ideas, create innovative products or services, and generate value in the market.
<b>Skill Development</b>	It enables individuals to acquire business-related skills, such as financial management, strategic planning, decision-making, and leadership, which are valuable for career advancement.
<b>Professional Ethics</b>	The concept of a company is intertwined with professional ethics. Ethical considerations guide the behavior and actions of companies and their stakeholders.
<b>Gender</b>	Companies play a significant role in promoting gender equality and upholding human values.



<b>Human Values</b>	
<b>Environment &amp; Sustainability</b>	Companies have a responsibility to consider environmental impacts and promote sustainability. This involves adopting sustainable practices, minimizing resource consumption, reducing carbon footprint, and ensuring compliance with environmental regulations.
<b>Unit II</b>	<b>Documents</b>
<b>Local</b>	-
<b>Regional</b>	Share capital represents the financial resources mobilized within a specific region through the issuance of shares.
<b>National</b>	Share capital plays a crucial role in the economy. Companies raise share capital from national investors, including individuals, institutions, and organizations, to finance their business activities.
<b>Global</b>	In the global context, share capital is raised from investors across different countries, reflecting the global nature of capital markets.
<b>Employability</b>	Understand the kind of documents involved in the process of formation and incorporation of a company. Understanding share capital is essential for employability, particularly in roles related to finance, accounting, investment analysis, and corporate finance.
<b>Entrepreneurship</b>	Share capital is crucial for entrepreneurship as it provides entrepreneurs with a means to raise funds for their business ventures.
<b>Skill Development</b>	Identify the documents involved in the process of formation and incorporation of a company. Understanding share capital enhances skill development in areas such as financial analysis, investment management, and corporate finance.
<b>Professional Ethics</b>	Professional ethics play a vital role in share capital management. Companies and financial professionals must adhere to ethical standards and principles in the issuance, valuation, and management of share capital.
<b>Gender</b>	-
<b>Human Values</b>	-



<b>Environment &amp; Sustainability</b>	Companies that incorporate environmental, social, and governance (ESG) factors in their share issuances and attract investors focused on sustainability contribute to a more sustainable economy.
<b>Unit III</b>	<b>Management</b>
<b>Local</b>	-
<b>Regional</b>	-
<b>National</b>	Identifying director identity number (DIN); appointment; legal positions, powers and duties
<b>Global</b>	-
<b>Employability</b>	Understanding management and the classification of directors is essential for employability, particularly in managerial and leadership roles.
<b>Entrepreneurship</b>	Entrepreneurs need to understand management principles to effectively plan, organize, and control their business activities.
<b>Skill Development</b>	Understanding management and the classification of directors contributes to skill development in areas such as strategic planning, decision-making, leadership, and team management by demonstrating awareness of management of a company
<b>Professional Ethics</b>	Managers and directors must uphold ethical standards, transparency, and accountability in their decision-making processes and interactions with stakeholders.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Meetings and Winding Up</b>
<b>Local</b>	-
<b>Regional</b>	-
<b>National</b>	Understanding concept and modes of winding up; national company law tribunal



<b>Global</b>	-
<b>Employability</b>	Comprehend the concept of meetings of a company, its types and also the process of winding up of a company
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Analyse about the types of meetings of a company and also about the process of winding up of a company
<b>Professional Ethics</b>	-
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	4.4
<b>NEP 2020</b>	NEP 2020 focuses on education reform rather than specifically on the subject of "Laws Governing Companies in India," it highlights the importance of holistic and interdisciplinary education that prepares students for employability and entrepreneurship.
<b>POE/4th IR</b>	In the context of the laws governing companies in India, the integration of ethical principles becomes relevant in addressing emerging challenges and ensuring responsible business practices in the digital era in the Fourth Industrial Revolution.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Amity University</b>	<b>B. Com</b>	Corporate Law
<b>Christ University</b>	<b>B. Com</b>	Company Law
<b>Symbiosis University</b>	<b>B. Com</b>	Elements of Company Law



<b>Department:</b>	<b>Department of Commerce</b>		
<b>Course Name: Goods and Service Tax</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCMB302	4-0-0	4
<b>Type of Course:</b>	Programme Core / Programme Elective /Open Elective		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
This course will explore concepts of Indirect Taxes. Its Issues & Challenges, Service Tax, Value Added Tax, Direct Tax Code. The concept of Goods & Services Tax (GST) - Overview, Implementation, Liability of tax payer, GST council, Levy of GST.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Introduction of Indirect Taxes and GST</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
<b>Indirect Taxes:</b> Issues & Challenges, Service Tax, Value Added Tax, Direct Tax Code.			
<b>Goods &amp; Services Tax (GST)</b> - Overview, Implementation, Liability of tax payer, GST council, Levy of GST			
<b>Unit Number: 2</b>	<b>Introduction of Compliances</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Compliances, Input Tax Credit, Place and Time of Supply, Valuation in GST, Payment of GST			
<b>Unit Number: 3</b>	<b>E-Commerce</b>	<b>No. of hours: 15</b>	



<b>Content Summary:</b> E-Commerce, Input Tax Credit, Input Service distributor, matching of Input Tax credit		
<b>Unit Number: 4</b>	<b>Special Transactions</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> Special Transactions, Assessment, Audit & Inspection, CGST & SGST, Refunds, GST Portal		
<b>*Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Students can enroll in online courses or access tutorial videos that specifically focus on GST. Platforms like Coursera, Udemy, and YouTube offer a wide range of courses and tutorials that can provide in-depth knowledge and practical insights into GST.</li><li>• Visit official GST portals and government websites that provide comprehensive information on GST laws, rules, regulations, and updates. These platforms often include FAQs, user guides, and e-learning resources to facilitate self-learning.</li><li>• Solve case studies and practice questions that require them to apply GST principles to real-world scenarios.</li><li>• Participate in online forums, discussion groups, or social media communities focused on GST.</li></ul>		
<b>Reference Books:</b> <ul style="list-style-type: none"><li>• Dr. Vandanabangar, Dr. YogendraBangar, Comprehensive Guide to Indirect Tax Laws, AadhyaPrakashan Publishing</li><li>• Nitya Tax Associates, Basics of GST, Taxmann’s Publication</li><li>• V. S. Datey. Students Guide to Service Tax &amp; VAT. New Delhi: Taxmann</li><li>• Dr. Girish Ahuja &amp; Dr. Ravi Gupta. Practical Approach to DIRECT &amp; INDIRECT TAXES, (Income Tax, Excise, Customs, CST, VAT &amp; Service Tax). New Delhi: Bharat publication</li></ul>		





### Course Outcomes (CO)

COs	Statements
CO1	To understand the basics and get an insight into the biggest reform in India’s indirect tax structure i.e., the Goods & Services Tax (GST).
CO2	To appreciate and understand structure of GST in India, payment of GST liability, late fee and penalties
CO3	To appreciate the impact of GST on various sectors and Economy
CO4	To appreciate audit, assessments and appeals under GST

#### COs Mapping with Levels of Bloom’s taxonomy

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	C2	-	-
CO	-	-	-
CO	-	-	-

#### CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	3	3	3	2	3
CO2	2	3	3	3	2	2	3
CO3	3	3	2	3	2	2	2



CO4	3	3	2	2	2	3	2
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### CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4
CO1	2		2	
CO2		3	3	2
CO3				
CO4	3		3	

### Relevance of the Syllabus to various indicators

<b>Unit I</b>	<b>Introduction of Indirect Taxes and GST</b>
<b>Local</b>	To understand the basics of a changes being brought out by GST as it now rules our day-to-day lives.
<b>Regional</b>	To appreciate and understand structure of GST in India, payment of GST liability, late fee and penalties
<b>National</b>	To get an insight into the biggest reform in India’s indirect tax structure i.e. the Goods & Services Tax (GST).
<b>Global</b>	To appreciate the impact of GST on various sectors and Economy
<b>Employability</b>	Lean to register under GST, what comes under GST are some of the learning modules in this course.
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	To keep one abreast with the changes in the tax sector under GST as well as help one to run their businesses smoothly
<b>Professional Ethics</b>	-
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Introduction of Compliances</b>
<b>Local</b>	Certain types of businesses or activities might be exempt from GST registration based on local regulations.



<b>Regional</b>	These regulations aim to govern the movement of goods or services across regional boundaries and ensure appropriate tax collection and compliance.
<b>National</b>	-
<b>Global</b>	MNCs operating in multiple countries need professionals who possess knowledge of GST regulations across different jurisdictions.
<b>Employability</b>	Employers seek candidates who have the necessary skills to ensure GST compliance and accurate reporting.
<b>Entrepreneurship</b>	Entrepreneurs must have a strong grasp of GST compliance obligations.
<b>Skill Development</b>	Proficiency in using GST accounting software and familiarity with digital platforms for GST compliance can enhance employability.
<b>Professional Ethics</b>	-
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>E-Commerce</b>
<b>Local</b>	Addresses local network security needs and practices
<b>Regional</b>	-
<b>National</b>	Understanding the specific GST requirements, such as registration thresholds, tax rates, and compliance obligations, is crucial for employment in e-commerce companies operating at the national level.
<b>Global</b>	E-commerce businesses engaged in international trade must understand global GST regulations and compliance requirements.
<b>Employability</b>	E-commerce businesses need professionals with strong skills in GST compliance and reporting
<b>Entrepreneurship</b>	-



<b>Skill Development</b>	Develops knowledge and skills in Valuation in GST, Payment of GST
<b>Professional Ethics</b>	-
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Special Transactions, Assessment, Audit &amp; Inspection, CGST &amp; SGST, Refunds, GST Portal</b>
<b>Local</b>	Addresses understanding and implementation of CGST & SGST
<b>Regional</b>	-
<b>National</b>	Contributes to national Audit & Inspection
<b>Global</b>	-
<b>Employability</b>	Develops skills in calculating CGST & SGST, Refunds, GST Portal
<b>Entrepreneurship</b>	-
<b>Skill Development</b>	Develops knowledge and skills about Audit & Inspection
<b>Professional Ethics</b>	-
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	SDG 8
<b>NEP 2020</b>	The NEP 2020 emphasizes the importance of developing practical skills, critical thinking, and understanding of taxation systems to enhance employability and promote a well-rounded education.



<b>POE/4th IR</b>	Aligns with the concepts of evaluating the knowledge and skills acquired by students related to GST principles, processes, and compliance.
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**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Taxation Laws-II
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Indirect Tax
<b>Amity University</b>	<b>B.COM(H)</b>	Indirect Taxes including GST

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Risk Management</b>	MCMB304	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Introduction to Risk Management, Risk identification techniques, Risk Analysis and Mitigation, Emerging Trends in Risk Management.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Introduction to Risk Management</b>	<b>No. of hours: 15</b>	
Overview of risk management concepts and principles, Types of risks (financial, operational, strategic, etc.), Risk identification and assessment techniques, Risk management frameworks and strategies			



<b>Unit Number: 2</b>	<b>Risk identification techniques</b>	<b>No. of hours: 15</b>
brainstorming, checklists, SWOT analysis. etc, Risk transfer mechanisms and strategies, risk categorization and prioritization, risk assessment methods: quantitative and qualitative approaches.		
<b>Unit Number: 3</b>	<b>Risk Analysis and Mitigation</b>	<b>No. of hours: 15</b>
Risk Analysis and Mitigation, Risk analysis techniques (probability, severity, impact, etc.), Risk control and mitigation strategies, Enterprise risk management (ERM) frameworks, Business continuity planning and disaster recovery		
<b>Unit Number: 4</b>	<b>Emerging Trends in Risk Management</b>	<b>No. of hours: 15</b>
Emerging Trends in Risk Management, Global risk management practices and challenges, Risk management in the digital era, Cyber risk and data protection, Sustainable risk management and environmental considerations		
<b>*Self-Learning Components:</b>		
<ul style="list-style-type: none"><li>• Read books on risk management that cover the principles, frameworks, and techniques involved in managing various types of risks.</li><li>• Explore online courses and webinars offered by reputable educational platforms, professional associations, and risk management organizations.</li><li>• Familiarize yourself with risk management standards and guidelines.</li><li>• Explore risk management tools and software that can help you assess, analyze, and monitor risks.</li></ul>		
<b>Reference Books:</b>		
<ul style="list-style-type: none"><li>• Harrington, S. E., &amp; Niehaus, G. R. (2019). Risk Management and Insurance (3rd ed.).</li><li>• Rejda, G. E., &amp; McNamara, M. J. (2017). Principles of Risk</li></ul>		



Management and Insurance (13th ed.).

- Bawa, S. S., & Gupta, R. K. (2020). Risk Management and Insurance: Theory and Practice.
- Marshall, G. S. (2018). Risk Management and Insurance.
- Doherty, N. A., & Lamm-Tennant, J. (2018). The Oxford Handbook of the Economics of Insurance.
- Gupta, S. L. (2019). Principles and Practice of General Insurance.
- Rao, V. M., & Rao, R. N. (2018). Risk Management in Insurance Sector.
- Bhar, R. (2021). Fundamentals of Risk and Insurance.
- Aswathappa, K. (2018). Principles of Risk Management and Insurance.

### Define Course Outcomes (CO)

COs	Statements
<b>CO1</b>	Demonstrate knowledge of risk management concepts and principles.
<b>CO2</b>	Evaluate and assess risks in different organizational contexts.
<b>CO3</b>	Apply risk management strategies to mitigate potential risks.
<b>CO4</b>	Understand the role of insurance in managing and transferring risk.

### COs Mapping with Levels of Bloom’s taxonomy

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C1	-	-



C02	C5	-	-
CO	C3	-	-
CO	C2	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	3	2	2	2
CO2	3	2	3	3	2	3	3	3	2	3
CO3	3	2	2	2	2	3	3	3	2	3
CO4	2	3	2	2	3	3	3	2	2	3

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2	2	3		
CO3	3	3	3	3
CO4		2	2	

**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

Unit I	Introduction to Risk Management
Local	-
Regional	Effective risk management promotes stability in regional, national, and global economies by reducing the likelihood of financial crises, market disruptions, or systemic risks.
National	Managing risks associated with environmental, social, and economic factors contributes to sustainable development goals at regional, national, and global levels.
Global	Risk management frameworks enhance confidence and trust in international trade and investments by addressing risks related to currency fluctuations, political instability, and regulatory compliance.





<b>Employability</b>	To understand and practice risk management are valued in organizations due to their ability to identify and mitigate potential risks, leading to enhanced employability and career advancement opportunities
<b>Entrepreneurship</b>	Effective risk management ensures the longevity and sustainability of entrepreneurial ventures by identifying, assessing, and managing risks that may impact business operations, finances, and market positioning.
<b>Skill Development</b>	Risk management skills enable individuals to make informed decisions, considering potential risks and rewards associated with different choices.
<b>Professional Ethics</b>	Risk management promotes ethical behavior by encouraging organizations and professionals to identify, assess, and address risks honestly and transparently.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Risk Identification Techniques</b>
<b>Local</b>	-
<b>Regional</b>	-
<b>National</b>	-
<b>Global</b>	-
<b>Employability</b>	By conducting self-assessments of their strengths, weaknesses, opportunities, and threats. This helps identify areas for improvement and skill gaps
<b>Entrepreneurship</b>	Assessing strengths, weaknesses, opportunities, and threats helps entrepreneurs identify potential risks and vulnerabilities in their business models, product/service offerings, and competitive positioning.
<b>Skill Development</b>	Updated on industry trends, technological advancements, and market demands can help individuals identify potential risks to their employability and skill relevance.
<b>Professional</b>	Utilizing established ethical frameworks and guidelines



<b>Ethics</b>	specific to the profession or domain helps identify potential risks related to professional ethics, integrity, and conflicts of interest.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Risk Analysis and Mitigation</b>
<b>Local</b>	-
<b>Regional</b>	-
<b>National</b>	-
<b>Global</b>	This may involve implementing regulations, promoting economic diversification, fostering international collaborations, or strengthening risk management frameworks.
<b>Employability</b>	-
<b>Entrepreneurship</b>	Evaluating the potential impact and likelihood of these risks on the success and sustainability of the business through Enterprise risk management (ERM) frameworks, Business continuity planning and disaster recovery
<b>Skill Development</b>	Developing strategies to mitigate employability risks, such as continuous learning, upskilling, diversifying skill sets, staying updated on industry trends, and fostering adaptability and resilience in the face of changing job requirements.
<b>Professional Ethics</b>	Evaluating the potential impact on organizational integrity, stakeholder trust, and compliance with ethical guidelines.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Emerging Trends in Risk Management</b>



<b>Local</b>	-
<b>Regional</b>	-
<b>National</b>	Organizations are adopting integrated approaches to risk management that consider interconnected risks across different domains, such as financial, operational, and reputational risks.
<b>Global</b>	This allows for early detection of emerging risks and more effective risk management strategies.
<b>Employability</b>	-
<b>Entrepreneurship</b>	Entrepreneurs are embracing risk agility, which involves being responsive, adaptable, and quick to identify and address emerging risks.
<b>Skill Development</b>	Continuous upskilling and reskilling initiatives help individuals adapt to changing skill requirements, enhance employability, and manage career risks.
<b>Professional Ethics</b>	This trend involves integrating ethical considerations into risk management frameworks and decision-making processes to mitigate risks associated with unethical behavior, corruption, and reputational damage.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	SDG 8
<b>NEP 2020</b>	In the context of the Risk Management course in B.Com, the NEP 2020 emphasizes the importance of developing critical thinking, problem-solving skills, and an understanding of risk assessment and management principles to enhance employability and prepare students for the evolving business landscape.
<b>POE/4th IR</b>	POE can involve evaluating students' understanding of risk assessment techniques, risk mitigation strategies, and their ability to apply risk management principles to real-world scenarios.



**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Risk in Financial Services
<b>Institute of Chartered Accountant of India</b>	<b>B.COM(H)</b>	Risk Management
<b>Amity University</b>	<b>B.COM(H)</b>	Insurance and Risk Management



**Semester VII**



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Challenges of Business Environment</b>	MCMC401	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Business environment, Economic reforms, background of Industrial Policy and Industrial policy of 1991, Balance of payments scenario.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Basics of Business environment</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Business environment: Nature, structure and components of business environment; country risk; political risk and corporate adjustment; international impact on business environment; nature of Indian economy.			
<b>Unit Number: 2</b>	<b>Economic reforms</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Economic reforms: current monetary and fiscal policy environment; competitive environment and the Competition Act 2002; consumer and investor's protection; corporate governance.			
<b>Unit Number: 3</b>	<b>Industrial Policy</b>	<b>No. of hours: 15</b>	



**Content Summary:**

Introduction to background of Industrial Policy and Industrial policy of 1991: public sector reforms; public private partnership; SMEs – threats and challenges; industrial sickness; industrial financial institutions – IDBI, IFCI and ICICI.

<b>Unit Number: 4</b>	<b>Balance of payments</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Balance of payments scenario: foreign trade pattern and policy; globalization trends; factors influencing FDI in India; Foreign Exchange Management Act.

**\*Self-Learning Components:**

- Businesses need to stay updated on the changing market dynamics, including customer preferences, industry trends, and competitor analysis.
- Rapid technological advancements can disrupt industries and create new opportunities.
- Businesses operate within a legal and regulatory framework that varies across jurisdictions.
- Consumers and stakeholders expect businesses to demonstrate social and ethical responsibility

**Reference Books:**

- Mishra, S. K., &Puri, V. K. (2016). Economic environment of business (With case studies).(9th ed.). New Delhi: Himalaya Publishing House.
- Shukla, M. B. (2012). Business environment - Text and cases. New Delhi: Taxman.
- Cherulinum, F.(2015). International business environment (2th ed.). New Delhi: Himalayas Publishing House.
- Saleem, S. (2015). Business environment (3rd ed.). Noida: Pearson India Education.
- Ashwatthapa, K. (2016). Essentials of business environment (13th ed.). New Delhi: Himalayas Publishing House.
- Datt, G., & Sundaram, K. P. M.(2016). Indian economy (72nd ed.). New Delhi: S. Chand.
- Ministry of Finance. Economic Survey (2015-16). New Delhi: Govt. of India.
- Bedi, S.(2012). Business environment. New Delhi: Excel Books.



**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
CO1	To understand the concept of BE its contemporary challenges
CO2	To understand economic reforms
CO3	Learning about Industrial Policy and Financial Institution
CO4	Analyzing BOP, Foreign Trade

**COs Mapping with Levels of Bloom’s taxonomy**

	<b>Cognitive levels©</b> 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	<b>Affective levels(A)</b> 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	<b>Psychomotor levels(P)</b> 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	C2	-	-
CO	-	-	-
CO	C4	-	-

**CO-PO Mapping**

<b>CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	3	3	2	3	2
<b>CO2</b>	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	2	3	2	3
<b>CO4</b>	2	3	3	2	3	3	3





1=lightly mapped    2=moderately mapped    3=strongly mapped

### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2			
CO2	2	2	2	3	2
CO3	3	2	3	2	3
CO4	2			3	3

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Basics of Business environment
<b>Local</b>	Factors such as local market dynamics, consumer preferences, cultural norms, regulatory frameworks, and economic conditions impact the success of businesses.
<b>Regional</b>	Understanding the regional business environment helps businesses identify regional opportunities, assess regional competition, and establish regional networks and collaborations.
<b>National</b>	Comply with regulations, understand the economic climate, access government support programs, and leverage national market opportunities.
<b>Global</b>	Crucial for businesses seeking to expand internationally, engage in global trade, form strategic partnerships, and compete in the global marketplace
<b>Employability</b>	Navigate the business environment, understand market dynamics, identify opportunities, and mitigate risks
<b>Entrepreneurship</b>	Helps in identifying market gaps, assessing competition, and developing effective business strategies
<b>Skill Development</b>	-
<b>Professional Ethics</b>	Enables professionals to navigate ethical challenges, make principled decisions, and uphold professional ethics
<b>Gender</b>	Address gender disparities, promote diversity and inclusion, and uphold human rights
<b>Human Values</b>	-



<b>Environment &amp; Sustainability</b>	Identifying opportunities for environmentally friendly practices, implementing sustainable strategies, and aligning with global sustainability goals.
<b>Unit II</b>	<b>Economic reforms</b>
<b>Local</b>	Enhance local economic development and contribute to the well-being of the local community
<b>Regional</b>	Foster economic collaboration among neighboring regions or countries.
<b>National</b>	Improve economic performance, attract investments, enhance competitiveness, and create a favorable business environment.
<b>Global</b>	Influence international trade, investment flows, and global market dynamics.
<b>Employability</b>	Promoting investment can lead to increased job opportunities and enhance employability
<b>Entrepreneurship</b>	Promote entrepreneurship can create a conducive environment for business startups
<b>Skill Development</b>	Crucial role in skill development initiatives. Reforms that support vocational training, apprenticeship programs,
<b>Professional Ethics</b>	Strengthen corporate governance, enhance transparency, and enforce ethical standards contribute to building a trustworthy and ethical business environment.
<b>Gender</b>	Ensure equal access to education, employment opportunities, and financial resources
<b>Human Values</b>	Prioritize social welfare, reduce income inequality, and support marginalized communities contribute to fostering human values in the economic system.
<b>Environment &amp; Sustainability</b>	Encourage sustainable resource management, renewable energy adoption, and environmentally friendly business practices contribute to environmental conservation and long-term sustainability.
<b>Unit III</b>	<b>Industrial Policy</b>
<b>Local</b>	Industrial policy at the local level focuses on promoting local industries, attracting investments, and creating employment opportunities



<b>Regional</b>	Plays a role in addressing regional disparities and promoting inclusive growth.
<b>National</b>	Promoting overall economic growth, competitiveness, and industrial development within a country
<b>Global</b>	Promote exports, participate in global value chains, and strengthen international collaborations
<b>Employability</b>	Industrial policy can have a direct impact on employability by promoting industries and sectors that generate employment opportunities
<b>Entrepreneurship</b>	Industrial policy can encourage entrepreneurial activities and drive innovation.
<b>Skill Development</b>	Aligning education and training programs with industry requirements, industrial policy
<b>Professional Ethics</b>	Enforcing ethical standards, corporate governance norms, and regulations that prevent corruption
<b>Gender</b>	Industrial policy can contribute to creating an inclusive and gender-responsive economic environment
<b>Human Values</b>	Contribute to sustainable development, industrial policy aligns economic activities with human values
<b>Environment &amp; Sustainability</b>	Promoting resource efficiency, industrial policy can contribute to environmental conservation and mitigate the negative impacts of industrial activities.
<b>Unit IV</b>	<b>Balance of payments</b>
<b>Local</b>	Provides insights into the flow of goods, services, and money between the domestic economy
<b>Regional</b>	Provides valuable information for regional policymakers and businesses to assess the economic performance and integration within the region.
<b>National</b>	Monitor the BOP to make informed decisions related to trade policies, exchange rate management, monetary policy, and fiscal planning.
<b>Global</b>	Facilitates the analysis of global economic trends, financial market conditions, and the effectiveness of global economic policies.



<b>Employability</b>	Create a conducive environment for job creation, increase employment opportunities, and enhance employability prospects for individuals.
<b>Entrepreneurship</b>	Balance of payments provides insights into international trade patterns, including imports and exports.
<b>Skill Development</b>	Enhance the competitiveness of industries involved in international trade.
<b>Professional Ethics</b>	Promoting professional ethics in international trade and financial transactions can help ensure fairness, transparency, and responsible business practices.
<b>Gender</b>	Balance of payments indirectly influences gender equality and human values by shaping economic conditions
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	Patterns of resource use, energy consumption, and environmental impact associated with international trade
<b>SDG</b>	8
<b>NEP 2020</b>	NEP emphasizes the importance of skill development and vocational training to enhance employability and entrepreneurship
<b>POE/4<sup>th</sup> IR</b>	Labor laws and regulations vary across regions, and regional industrial relations practices can shape the business environment.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Business Environment
<b>University of Delhi</b>	<b>B.COM(H)</b>	Business Environment
<b>Amity University</b>	<b>B.COM(H)</b>	Business Environment



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>  <b>Cross Culture &amp; Global Management</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCMB401	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>  Determinants of Culture, Culture and Styles of Management, Culture and corporate structures, Culture and Leadership, Global Human Resource Management, Understanding and dealing with conflicts.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Introduction</b>	<b>No. of hours: 15</b>	
Determinants of Culture, Facets of culture, Levels of Culture, National Cultural dimensions in the business context, The influence of National Culture on business culture. Business Cultures: East and West.			
<b>Unit Number: 2</b>	<b>Cultural Dimensions and Dilemmas</b>	<b>No. of hours: 15</b>	
Value orientations and Dimensions, Reconciling cultural dilemmas, Culture and Styles of Management: Management tasks and cultural values. Designing the Strategy for a Culture Change Building; Successful Implementation of Culture Change Phase			
<b>Unit Number: 3</b>	<b>Culture and Organizations</b>	<b>No. of hours: 15</b>	
Culture and corporate structures, Culture and Leadership, Culture and Strategy, Cultural change in Organizations, Culture and marketing, Cultural Diversity, Business communication across cultures, Barriers to intercultural communication, Negotiating Internationally			
<b>Unit Number: 4</b>	<b>Cross Cultural Team Management</b>	<b>No. of hours: 15</b>	



Working with International teams, Global Human Resource Management: Staffing, Training for Global Operations, Groups processes during international encounters, Conflicts and cultural difference, Understanding and dealing with conflicts, Developing Intercultural relationships.

**\*Self-Learning Components:**

- Read books on intercultural communication that explore the impact of culture on communication styles, behaviors, and perceptions.
- Explore online courses and webinars that focus on developing cross-cultural competence.
- Take cultural intelligence assessments to understand your own cultural strengths and areas for improvement.
- Read books on global leadership that explore strategies for managing diverse teams and leading across cultures.

**Reference Books:**

- Cashby Franklin, Revitalize Your Corporate Culture: PHI, Delhi
- Deresky Helen, International Management: Managing Across Borders And Cultures, PHI, Delhi
- Esenn Drlarry, Rchildress John, The Secret Of A Winning Culture: PHI, Delhi

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
<b>CO1</b>	Demonstrate an understanding of cultural dimensions and their impact on management practices.
<b>CO2</b>	Apply cross-cultural management theories and frameworks to analyse and address real-world business challenges.
<b>CO3</b>	Develop effective strategies for leading and managing diverse international teams.
<b>CO4</b>	Analyze cultural sensitivity and adaptability to work successfully in global business settings.



**COs Mapping with Levels of Bloom’s taxonomy**

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	C4	-	-
CO	-	-	-
CO	C4	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	3	3	3	3	3
CO2	3	3	2	3	2	3	2	3	2	2
CO3	2	3	2	3	3	3	2	3	3	3
CO4	2	2	2	3	3	3	3	2	2	2

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2	3	2	2	3
CO3	2	3	2	2
CO4	2	2	3	3

**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

Unit I	Introduction
Local	Local business culture reflects the unique characteristics,



	traditions, and values of the local population
<b>Regional</b>	Regional business culture influences trade and collaboration among businesses in the region
<b>National</b>	National business culture influences business regulations, policies, and legal frameworks, as well as the overall business climate
<b>Global</b>	Encompasses the cultural diversity, cross-cultural communication, and global business ethics
<b>Employability</b>	Promotes a supportive and collaborative work environment, fostering the development of skills such as teamwork, communication, adaptability, and problem-solving.
<b>Entrepreneurship</b>	Encourages individuals to take risks, pursue new business ideas, and foster an entrepreneurial mindset.
<b>Skill Development</b>	Encourages training programs, mentorship, and opportunities for professional growth
<b>Professional Ethics</b>	Encourages ethical decision-making, fair business practices, and compliance with legal and regulatory framework
<b>Gender</b>	Ensures fairness in hiring, promotion, and pay practices, supports work-life balance
<b>Human Values</b>	Encourages a focus on employee well-being, work-life balance, and social impact, aligning business practices with broader societal values.
<b>Environment &amp; Sustainability</b>	Emphasizes corporate social responsibility and sustainable business practices promotes environmental consciousness
<b>Unit II</b>	<b>Cultural Dimensions and Dilemmas</b>
<b>Local</b>	Cultural dimensions such as language, customs, traditions, and social norms shape the local culture.
<b>Regional</b>	Managing regional cultural diversity and dilemmas requires understanding and respect for the specific cultural dimensions.
<b>National</b>	National cultures encompass shared values, traditions, and beliefs that unite people within a country.





<b>Global</b>	Globalization has led to increased cultural interactions and diversity, creating opportunities and challenges.
<b>Employability</b>	Crucial for building diverse and inclusive teams and enhancing interpersonal skills
<b>Entrepreneurship</b>	Successful entrepreneurship in diverse markets and for building relationships with customers, suppliers, and partners across different cultural contexts.
<b>Skill Development</b>	Enables individuals to collaborate across cultures, adapt to diverse work environments
<b>Professional Ethics</b>	Essential for maintaining integrity, building trust, and conducting business ethically in a globalized world.
<b>Gender</b>	Addressing gender-related dilemmas involves challenging cultural stereotypes, promoting gender equality.
<b>Human Values</b>	Promotes empathy, tolerance, and mutual respect, fostering harmonious and inclusive work environments.
<b>Environment &amp; Sustainability</b>	Enhances their effectiveness and acceptance across diverse cultural contexts.
<b>Unit III</b>	<b>Culture and Organizations</b>
<b>Local</b>	Crucial for establishing positive relationships, engaging with the community, and tailoring products or services to meet local needs.
<b>Regional</b>	Regional collaboration and partnerships may also be influenced by shared cultural norms and expectations.
<b>National</b>	Align their practices with national cultural values, respect local laws and regulations
<b>Global</b>	Essential for organizations to successfully navigate global markets, manage international teams, and engage with stakeholders from different cultural backgrounds
<b>Employability</b>	Understanding and adapting to the cultural norms and expectations of an organization is important for success in the job market.
<b>Entrepreneurship</b>	Identification of unmet cultural needs or the desire to create innovative solutions to cultural challenges.
<b>Skill</b>	Crucial in a globalized world where organizations operate



<b>Development</b>	in multicultural environments.
<b>Professional Ethics</b>	Promoting a strong ethical culture within organizations fosters trust, fairness, and responsible business practices.
<b>Gender</b>	Promoting gender diversity and equality in organizations requires challenging cultural norms.
<b>Human Values</b>	Aligning organizational values with individual and societal values fosters a sense of purpose and ethical conduct.
<b>Environment &amp; Sustainability</b>	Cultural values and beliefs shape the adoption of environmentally friendly practices and the integration of sustainability principles into business operations.
<b>Unit IV</b>	<b>Cross Cultural Team Management</b>
<b>Local</b>	Crucial for establishing positive relationships, engaging with the community, and tailoring products or services to meet local needs.
<b>Regional</b>	Regional collaboration and partnerships may also be influenced by shared cultural norms and expectations.
<b>National</b>	Align their practices with national cultural values, respect local laws and regulations, and understand the preferences.
<b>Global</b>	Promoting inclusive practices are crucial for building successful global organizations.
<b>Employability</b>	Demonstrates adaptability, open-mindedness, and collaboration skills, enhancing employability prospects.
<b>Entrepreneurship</b>	Understanding and managing cross-cultural teams becomes essential for successful entrepreneurship.
<b>Skill Development</b>	Develops a range of skills such as communication, empathy, adaptability, and conflict resolution.
<b>Professional Ethics</b>	Promotes ethical behavior by fostering inclusive practices, reducing bias and discrimination, and creating a harmonious work environment.
<b>Gender</b>	Address gender-related challenges by promoting gender equality, inclusive decision-making processes.
<b>Human Values</b>	Encourages empathy, tolerance, and appreciation for diversity, fostering a culture of mutual respect and dignity.



<b>Environment &amp; Sustainability</b>	Enables the exchange of knowledge and best practices, facilitating collaborative efforts towards sustainable solutions.
<b>SDG</b>	4
<b>NEP 2020</b>	NEP promotes inclusive education practices that ensure access to quality education for all students, regardless of their cultural backgrounds
<b>POE/4<sup>th</sup> IR</b>	Industrial Revolution led to significant migration, with people moving from rural areas to urban centers in search of employment opportunities in factories and industries.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Pondicherry University</b>	<b>B.COM(H)</b>	Cross culture and Global Management
<b>Amrita Vishwa Vidhyapeetham</b>	<b>B.COM(H)</b>	Cross Culture Management
<b>Amity University</b>	<b>MBA</b>	Cross Culture Training



**Specialization for B.Com (H) - DISCIPLINE SPECIFIC ELECTIVES**

<b>Capital Markets Electives</b>			
<b>S. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
Elective 1	MCSP152	Capital Market Operations	<b>4</b>
Elective 2	MCSP154	Equity Research and Mutual Funds	<b>4</b>
Elective 3	MCSP156	Financial Derivatives	<b>4</b>
Elective 4	MCSP160	Technical analysis	<b>4</b>



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Capital Market Operations</b>	<b>Course Code</b> MCSP152	<b>L-T-P</b> 4-0-0	<b>Credits</b> 4
<b>Type of Course:</b>			
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b> Overview of capital markets and their significance, Introduction to regulatory bodies and their role in capital market oversight, Key regulations and statutes governing capital markets, Functions and powers of SEBI as the primary regulatory authority in India, SEBI Act, regulations, and guidelines governing securities markets, Role of SEBI in market surveillance, investor education, and enforcement, Listing requirements for securities on stock exchanges, Obligations of listed companies in terms of disclosure, reporting, and corporate governance, Role of stock exchanges in enforcing listing requirements, Investor protection measures in capital markets, Mechanisms for grievance redressal, such as investor education, complaint handling, and dispute resolution, Role of Investor Protection Fund and Investor Education and Protection Fund, Regulatory framework for takeovers and mergers in capital markets, SEBI Takeover Regulations and their objectives.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	Introduction to Capital Market Regulations AND Securities and Exchange Board of India (SEBI)	<b>No. of hours: 15</b>	
Overview of capital markets and their significance, Introduction to regulatory bodies and their role in capital market oversight, Key regulations and statutes governing capital markets, Functions and powers of SEBI as the primary regulatory authority in India, SEBI Act, regulations, and guidelines governing securities markets			



Role of SEBI in market surveillance, investor education, and enforcement		
<b>Unit Number: 2</b>	Listing and Disclosure Requirements AND Insider Trading and Market Manipulation	<b>No. of hours: 15</b>
Listing requirements for securities on stock exchanges, Obligations of listed companies in terms of disclosure, reporting, and corporate governance, Role of stock exchanges in enforcing listing requirements, Definition and types of insider trading, Prohibition and penalties for insider trading, Market manipulation techniques and their impact on market integrity		
<b>Unit Number: 3</b>	Investor Protection and Grievance Redressal and Takeovers and Mergers	<b>No. of hours: 18</b>
Investor protection measures in capital markets, Mechanisms for grievance redressal, such as investor education, complaint handling, and dispute resolution, Role of Investor Protection Fund and Investor Education and Protection Fund, Regulatory framework for takeovers and mergers in capital markets, SEBI Takeover Regulations and their objective, Implications of takeovers and mergers on stakeholders and market competition		
<b>Unit Number: 4</b>	International Capital Market Regulations	<b>No. of hours: 12</b>
Overview of international capital market regulations, Key international organizations and agreements governing cross-border capital flows, Regulatory challenges and harmonization efforts in global capital markets		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Explore reputable financial websites, blogs, and online resources for up-to-date information on capital market regulations.</li><li>• Visit the websites of regulatory authorities such as the Securities and Exchange Board of India (SEBI) or other relevant regulatory bodies.</li><li>• Study real-life case studies and examples of regulatory actions and enforcement in capital markets.</li><li>• Take advantage of Massive Open Online Courses (MOOCs) offered by reputable educational platforms.</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Capital Market Regulations in India" by S. K. Goyal and R. K. Goyal</li><li>2. "Law and Regulation of Securities in India" by Sandeep Parekh</li><li>3. Capital Market and Securities Laws" by K. S. Suresh</li><li>4. Securities Regulations and Corporate Laws" by R. Balakrishnan</li></ol>		



### Define Course Outcomes (CO)

COs	Statements
CO1	Develop a foundational understanding of capital market regulations and their significance.
CO2	Gain knowledge of the regulatory authorities and the legal framework governing capital markets.
CO3	Understand the listing and disclosure requirements for securities and their importance in maintaining market transparency.
CO4	Comprehend the implications of insider trading and market manipulation and the regulatory measures to prevent them.

### COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2	-	-
CO2	C1	-	-
CO3	C2	-	-



CO4	-	-	-
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### CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		3					
CO2			3				
CO3				2			
CO4					2	3	2

### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2				
CO2		3			
CO3			3		
CO4				3	3

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</b>	<b>Introduction to Capital Market Regulations AND Securities and Exchange Board of India (SEBI)</b>
<b>Local</b>	At the local level, understanding Capital Market Regulations and SEBI is crucial for individuals and businesses participating in the local capital market.
<b>Regional</b>	Regionally, Capital Market Regulations and SEBI's role may vary based on specific regional factors, economic conditions, and market dynamics. Analyzing regional variations helps understand the unique challenges and opportunities present in the regional capital market.





<b>National</b>	Capital Market Regulations and SEBI play a central role in shaping and regulating the national capital market. Compliance with regulations fosters investor confidence, market transparency, and stability. SEBI's actions impact the entire national market and influence investor behavior.
<b>Global</b>	Capital Market Regulations and SEBI's functioning can be understood in the context of global financial markets. Comparative analysis of regulatory frameworks across different countries helps identify best practices, regulatory harmonization efforts, and global collaborations.
<b>Employability</b>	Knowledge of Capital Market Regulations and SEBI is valuable for individuals seeking employment in the financial sector, particularly in roles related to securities, investment, compliance, and risk management.
<b>Entrepreneurship</b>	Entrepreneurs need to understand Capital Market Regulations and SEBI's requirements when raising capital, issuing securities, or listing on stock exchanges.
<b>Skill Development</b>	Studying Capital Market Regulations and SEBI fosters the development of skills such as legal awareness, regulatory compliance, risk management, and critical thinking. These skills are crucial for professionals working in the financial industry.
<b>Professional Ethics</b>	Capital Market Regulations and SEBI's regulatory framework promotes professional ethics and integrity in the financial industry. Compliance with regulations ensures fair practices, transparency, and protection of investor interests.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Listing and Disclosure Requirements AND Insider Trading and Market Manipulation</b>
<b>Local</b>	Understand the local regulations and practices governing the listing of securities and the disclosure obligations for publicly traded companies.
<b>Regional</b>	Analyzing listing and disclosure requirements from a



	regional perspective involves understanding the variations in regulations across different regions within a country or a specific geographic region.
<b>National</b>	Explore the requirements for initial public offerings (IPOs), continuous disclosure obligations, financial reporting standards, and other disclosure-related regulations.
<b>Global</b>	Examine the listing requirements of global stock exchanges and understand the disclosure obligations set by international regulatory bodies.
<b>Employability</b>	Understanding listing and disclosure requirements is crucial for students seeking employment in the financial industry, particularly in roles related to securities analysis, compliance, risk management, or corporate finance.
<b>Entrepreneurship</b>	Learn about the regulatory obligations and compliance necessary for listing securities and meeting ongoing disclosure requirements.
<b>Skill Development</b>	Enhance their skills in evaluating companies' financial information and assessing compliance with disclosure requirements.
<b>Professional Ethics</b>	The importance of transparency, accuracy, and integrity in financial reporting and how adherence to these requirements upholds professional ethics.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Investor Protection and Grievance Redressal and Takeovers and Mergers</b>
<b>Local</b>	Explore the specific investor protection measures and grievance redressal mechanisms established at the local level.
<b>Regional</b>	Analyzing investor protection and grievance redressal from a regional perspective involves understanding the variations in investor protection measures across different regions within a country or specific geographic region.



<b>National</b>	Explore the investor protection measures, investor education programs, dispute resolution mechanisms, and the role of Investor Protection Funds at the national level.
<b>Global</b>	Compare the regulatory frameworks and international best practices in investor protection. Understanding global standards and initiatives enhances students' knowledge of international investor protection frameworks.
<b>Employability</b>	Knowledge of investor protection measures and grievance redressal is essential for students aspiring to work in the financial industry, particularly in roles related to investor relations, compliance, customer service, or dispute resolution.
<b>Entrepreneurship</b>	Entrepreneurship, understanding investor protection measures is crucial when dealing with investors and raising capital.
<b>Skill Development</b>	Enhance their skills in addressing investor concerns, handling complaints, and resolving disputes.
<b>Professional Ethics</b>	-
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>International Capital Market Regulations</b>
<b>Local</b>	Analyze how international regulations influence local regulatory frameworks, cross-border transactions, and foreign investment inflows. Understanding local implications helps students navigate global financial trends within their local context.
<b>Regional</b>	Analyzing international capital market regulations from a regional perspective involves understanding the harmonization efforts and regional collaborations in capital market regulations.
<b>National</b>	Explore how international regulations influence domestic market practices, regulatory frameworks, and investor protection measures.



<b>Global</b>	Understanding global regulatory frameworks and collaborations enhances students' knowledge of international financial markets.
<b>Employability</b>	Understanding the global regulatory landscape enhances employability in various sectors of the financial industry.
<b>Entrepreneurship</b>	Entrepreneurs need to consider international capital market regulations when exploring business opportunities, raising capital from global markets, or expanding into international markets.
<b>Skill Development</b>	Enhance their skills in navigating global financial trends and understanding the regulatory complexities of international capital markets.
<b>Professional Ethics</b>	
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	SDG 4, 8, 10
<b>NEP 2020</b>	It aligns with NEP 2020's vision of a holistic and multidisciplinary education system. It promotes the development of critical thinking, ethical reasoning, and an understanding of economic and financial systems.
<b>POE/4th IR</b>	4th Industrial Revolution in the context of capital market regulations prepares students to navigate the evolving landscape of financial markets and regulatory challenges.

**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
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<b>University of Madras</b>	BCom	Capital markets
<b>Guru Nanak Dev University</b>	Bachelor of vocation (b.voc.) (financial market management)	Capital market operations
<b>Pune university</b>	Post graduate diploma in capital market management (PGDCMM)	Money and capital markets

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
Equity Research and Mutual Fund	MCSP154	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
<p>The course in Equity Research and Mutual Funds provides a comprehensive understanding of financial analysis techniques, encompassing fundamental and technical analysis, quantitative evaluation, industry and company assessment, and valuation models, while also delving into the intricacies of mutual funds, including types, selection criteria, and performance evaluation. Students will gain insights into practical applications through case studies and discussions of emerging industry trends, all underpinned by a focus on ethical considerations and regulatory compliance, with assessment involving exams, assignments, and practical projects.</p>			
<b>UNIT WISE DETAILS</b>			
<b>Unit</b>	<b>Introduction to Equity Market, Debt Market</b>	<b>No. of hours: 15</b>	



<b>Number: 1</b>		
Introduction to Equity Securities, Types of Equity Securities Introduction to Debt Securities, Concept of Time Value of Money, Loan Amortization Schedule for companies' debt.		
<b>Unit Number: 2</b>	<b>Basic Excel required to perform Quantitative Equity Research (Modeling)</b>	<b>No. of hours: 15</b>
Getting started with MS Excel, Excel Charts & Conditional Formatting, Mathematical Functions in Excel, Finance functions in Excel and Application, Stats functions in Excel, Logical functions in Excel & Dealing with practical problems in Finance using Logical Functions, Look up Functions & Dealing with practical problems in Finance using Lookup Functions.		
<b>Unit Number: 3</b>	<b>Qualitative Equity Research &amp; Quantitative Equity Research</b>	<b>No. of hours: 15</b>
Interpretation of Annual Reports, Equity research Terminology, Financial statement analysis using ratios (Profitability, Activity, Solvency, Liquidity Ratios), Fundamental Analysis of a company. Concept of Dividend, Concept of Cost of Capital, Absolute Valuation with practical case (using DDM/FCFE), Relative Valuation with practical case (Comparable Comps).		
<b>Unit Number: 4</b>	<b>Mutual Funds Products and Features</b>	<b>No. of hours: 15</b>
Concept and structure of mutual funds in India; Role of custodian; Registrar and transfer agent; AMC; New fund offer's & procedure for investing in NFO; Investors rights and obligations, Concept of open ended and close ended fund; Types of funds - equity, index, diversified large cap funds, midcap fund, sec or fund and other equity schemes; Concept of entry and exit load Expense ratio; Portfolio turnover; AUM; Analysis of cash level in portfolio.		
<b>Self-Learning Components:</b>		
<ul style="list-style-type: none"> <li>• Explore academic journals, research papers, and textbooks that cover the topic mutual fund in emerging markets.</li> <li>• Analyze real-world case studies of mutual fund in emerging markets. Look</li> </ul>		



for examples of successful investments, failures, and the factors that contributed to those outcomes.

- Gain proficiency in analyzing market data relevant to emerging markets.

**Reference Books:**

1. "Investment Valuation: Tools and Techniques for Determining the Value of Any Asset" by Aswath Damodaran
2. "Financial Modeling and Valuation: A Practical Guide to Investment Banking and Private Equity" by Paul Pignataro
3. "Analysis for Financial Management" by Robert C. Higgins
4. "Equity Research and Valuation" by Dun & Bradstreet
5. "Financial Statement Analysis: A Practitioner's Guide" by Martin S. Fridson and Fernando Alvarez

**Define Course Outcomes (CO)**

COs	Statements
CO1	Students will gain a comprehensive understanding of the unique characteristics of emerging markets, such as rapid economic growth, demographic trends, political and regulatory environments, and cultural factors.
CO2	Students will develop the skills to assess the risks and potential returns of investments in emerging markets.
CO3	Students will learn how to analyze specific sectors and industries in emerging markets to identify investment opportunities.
CO4	Students will gain knowledge of different investment strategies employed in emerging markets, such as active management, passive management, value investing, growth investing, and socially responsible investing.

COs Mapping with Levels of Bloom’s taxonomy



CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
C01	C2	-	-
C02	-	-	-
C03	C4	-	-
C04	C1	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>C01</b>		3					
<b>C02</b>			3				
<b>C03</b>				2			
<b>C04</b>					2	3	2

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2				
C02		3			
C03			3		
C04				3	3





## RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</b>	<b>Introduction to Equity Market, Debt Market</b>
<b>Local</b>	Understand the impact of mutual fund in emerging markets on local economies. Analyze how local businesses, industries, and communities are affected by foreign investments and the opportunities they create.
<b>Regional</b>	Examine the dynamics of equity in emerging markets at the regional level. Investigate regional economic integration, trade agreements, and investment frameworks that promote cross-border investments.
<b>National</b>	Explore the national-level implications of mutual fund in emerging markets. Study how governments attract foreign direct investment (FDI) and develop policies and incentives to foster a favorable investment climate.
<b>Global</b>	Analyze the global implications of mutual fund in emerging markets. Understand how emerging market investments contribute to global economic growth, trade, and investment flows.
<b>Employability</b>	Investigate how investments in emerging markets impact employability and job creation.
<b>Entrepreneurship</b>	Explore the role of entrepreneurship in emerging markets and how mutual fund support entrepreneurial ventures
<b>Skill Development</b>	Understand how investments in emerging markets contribute to skill development and human capital enhancement.
<b>Professional Ethics</b>	Analyze issues such as corporate social responsibility, fair business practices, transparency, and accountability.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Basic Excel required to perform Quantitative Equity Research</b>



	<b>(Modeling)</b>
<b>Local</b>	Analyze the impact of the international monetary and financial system on local emerging markets. Understand how local economies are affected by global financial trends, exchange rate fluctuations, and capital flows.
<b>Regional</b>	Explore regional cooperation and integration in the context of the international monetary and financial system. Analyze regional financial institutions and initiatives that promote stability, investment, and economic growth in emerging markets.
<b>National</b>	Examine the role of national policies and institutions in managing the interaction between emerging markets and the mutual fund.
<b>Global</b>	Investigate the functioning and governance of the mutual fund.
<b>Employability</b>	Explore how the international monetary and financial system impacts employability in emerging markets.
<b>Entrepreneurship</b>	Examine the role of entrepreneurship in emerging markets within the mutual fund.
<b>Skill Development</b>	Understand how the mutual fund system contributes to skill development in emerging markets. Analyze the skill gaps and training needs in financial sectors and related industries.
<b>Professional Ethics</b>	Explore the ethical considerations in the mutual fund. Analyze issues such as transparency, accountability, responsible lending and borrowing, and fair economic governance.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Qualitative Equity Research &amp; Quantitative Equity Research</b>
<b>Local</b>	Study how mutual fund and equity research affect domestic investment, exchange rates, interest rates, and economic growth at the local level.



<b>Regional</b>	Examine regional dynamics in mutual fund and equity research to emerging economies. Analyze regional capital flows, regional financial integration, and regional financial institutions that influence capital movements within the region.
<b>National</b>	Investigate the determinants and mutual fund and equity research on national economies in emerging markets.
<b>Global</b>	Explore the global determinants and implications of mutual fund and equity research
<b>Employability</b>	Explore the skills and competencies needed to leverage capital flows for employment opportunities in sectors affected by increased mutual fund and equity research.
<b>Entrepreneurship</b>	Investigate the role of capital flows in fostering entrepreneurship in emerging economies.
<b>Skill Development</b>	Explore how capital flows contribute to skill development in emerging economies. Analyze how mutual fund and equity research can stimulate investment in education and training, leading to the development of new skills and capabilities.
<b>Professional Ethics</b>	Examine ethical considerations in mutual fund and equity research to emerging economies. Analyze issues such as responsible lending and borrowing, transparency, accountability, and fair economic governance.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Mutual Funds Products and Features</b>
<b>Local</b>	Analyze the mutual fund products prospects of emerging markets at the local level. Study the potential for economic growth, investment opportunities, and development within specific countries or regions.
<b>Regional</b>	Examine the regional dynamics and future prospects of mutual fund products. Analyze regional integration efforts, economic cooperation, and trade agreements that can shape the future of these markets.



<b>National</b>	Investigate the future prospects of emerging markets at the national level. Analyze the mutual fund products undertaken by individual countries to foster sustainable growth and attract investments.
<b>Global</b>	Explore the global perspective on the future prospects of mutual fund products. Analyze how emerging markets contribute to global economic growth, trade, and investment flows.
<b>Employability</b>	Examine the future employability prospects within emerging markets. Analyze the sectors and industries expected to drive job creation and career opportunities.
<b>Entrepreneurship</b>	Investigate the future prospects for mutual fund products within emerging markets. Analyze the potential for innovation, startup ecosystems, and business opportunities in these markets.
<b>Skill Development</b>	Explore the future skill development needs in mutual fund products. Analyze the evolving demands of industries, technological advancements, and market trends.
<b>Professional Ethics</b>	Examine the ethical considerations for the future of mutual fund products as an asset class. Analyze issues such as responsible investing, transparency, governance, and corporate social responsibility.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	4
<b>NEP 2020</b>	The NEP 2020 emphasizes inclusive education and reducing educational disparities. Study investment avenues in emerging markets that aim to promote access to education for marginalized groups,
<b>POE/4th IR</b>	It align with Understanding the concept of emerging markets and their significance in the global economy and Exploring the opportunities and challenges associated with investing in emerging markets in 4th IR.



**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	BCom	Equity Research and Valuation
<b>Symbiosis University</b>	BCom	Financial Modeling and Valuation
<b>Amity University</b>	BCom	Mutual Funds: Portfolio Structures, Analysis, Management, and Stewardship

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> Financial Derivatives	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCSP156	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b> An Introduction to Financial Derivative Markets; Past and Present, Concept, Purpose and Types of Financial Derivative Instruments; Forwards, Futures, Options, Swaps, and Other Derivatives; Financial Forward Contracts; Concept Characteristics, and Type of Financial Forward Contracts; Equity Forward, Currency Forward, Bond and Interest Rate Forward, Forward Rate Agreements, Financial Future Contracts, Financial Options; Concept, Characteristics and Types of Financial Options; Stock Options, Index Options, Currency Options, Commodity Options, Option on Futures,			
<b>UNIT WISE DETAILS</b>			



<b>Unit Number: 1</b>	<b>Financial Derivatives</b>	<b>No. of hours: 15</b>
<p>An Introduction to Financial Derivative Markets; Past and Present, Concept, Purpose and Types of Financial Derivative Instruments; Forwards, Futures, Options, Swaps, and Other Derivatives; Weather Derivatives, Energy Derivatives and Insurance Derivatives. Hedgers, Arbitrageurs and Speculators. Difference between Exchange Traded and OTC Derivatives.</p>		
<b>Unit Number: 2</b>	<b>Financial Forward and Futures Contracts and Financial Future Contracts</b>	<b>No. of hours:</b>
<p>Financial Forward Contracts; Concept Characteristics, and Type of Financial Forward Contracts; Equity Forward, Currency Forward, Bond and Interest Rate Forward, Forward Rate Agreements.</p> <p><b>Financial Future Contracts:</b> Concept, Characteristics, and Type of Financial Future Contracts; Stock Future, Index Future, Currency Future, Interest Rate Future and Commodity Future. Future Market-Trading and Mechanism; Future Pricing-Theories, Cost of Carry Model, Valuation of Individual Contracts.</p>		
<b>Unit Number: 3</b>	<b>Financial Option and Swap Contracts:</b>	<b>No. of hours: 18</b>
<p>Financial Options; Concept, Characteristics and Types of Financial Options; Stock Options, Index Options, Currency Options, Commodity Options, Option on Futures, Interest Rate Options. Option Pricing Models-the Black-Scholes Option Pricing Model, Binomial Option Pricing Model, Trading with Option, Option Strategies; Straddle, Strangle, Spreads. Option Greeks; Delta, Gamma, Theta, Vega, Rho. Exotic Option; Types of Exotic Options; Bermuda Option, Forward Start Option, Barrier Option, Chooser Option, Compound Option, Basket Option, Binary Option, Look Back Option, Asian Option. Swaps; Concept, characteristics and Types of Swaps.</p>		



<b>Unit Number: 4</b>	<b>Regulatory Framework for Derivatives</b>	<b>No. of hours: 12</b>
Regulation of Financial Derivatives in India; Securities and Contracts (Regulation) Act, Guidelines of SEBI and RBI.		
<p><b>*Self-Learning Components:</b></p> <ul style="list-style-type: none"> <li>• Access reputable online educational platforms, such as Coursera, edX, or Khan Academy, that offer courses or modules specifically on Financial Derivatives.</li> <li>• These platforms often provide video lectures, quizzes, and additional reading materials</li> <li>• Search for educational channels that specialize in finance and derivatives. Some popular channels include Khan Academy, MIT OpenCourseWare, and YaleCourses.</li> <li>• MOOCs: Enroll in Massive Open Online Courses (MOOCs) offered by renowned universities or organizations. Platforms like Coursera and edX often provide courses on Financial Derivatives taught by experts in the field.</li> </ul>		
<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Hull, J. C., &amp; Basu, Shakaran.(2016) Options, Futures and other Derivatives. New York, NY: Pearson Education.</li> <li>2. Chako, G., &amp; Sjoman, A., &amp; Motohashi, H., &amp; Dessain, V. (2016)Credit Derivatives: A Primer on Credit Risk, Modelling and Instruments. London, UK: Pearson FT</li> <li>3. Bernstein, J. (2000)How the Future Markets Work. New Jersey, US: Prentice Hall Press</li> <li>4. Summa, J.F., &amp; Lubow, J. W. (2001) Options on Futures: New Trading Strategies. New York, NY: John Wiley and Sons Inc.</li> </ol>		

**Define Course Outcomes (CO)**

COs	Statements
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<b>CO1</b>	Understanding Hedging strategies & various derivatives.
<b>CO2</b>	Have complete knowledge about the financial markets & uncertainty.
<b>CO3</b>	Use Statistics & statistical distributions & their properties.
<b>CO4</b>	Derive statistics from information theoretical arguments.

**COs Mapping with Levels of Bloom’s taxonomy**

CO	Cognitive levels(C) 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2	-	-
CO2	C1	-	-
CO3	-	-	-
CO4	-	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>		3					
<b>CO2</b>			3				





<b>CO3</b>				2			
<b>CO4</b>					2	3	2

### CO-PSO Mapping

<b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	2				
CO2		3			
CO3			3		
CO4				3	3

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</b>	<b>Financial Derivatives</b>
<b>Local</b>	Analyze the role and impact of financial derivatives in local financial markets. Study how derivatives are used by local financial institutions, investors, and businesses for risk management, speculation, and investment purposes.
<b>Regional</b>	Examine regional dynamics in financial derivatives. Analyze the use of derivatives in regional financial markets, cross-border transactions, and hedging strategies specific to the region.
<b>National</b>	Investigate the role of financial derivatives in national economies. Analyze how derivatives are utilized by national financial institutions, corporations, and investors for managing financial risks and enhancing investment strategies.
<b>Global</b>	Explore the global dimensions of financial derivatives. Study the use of derivatives in global financial markets, international financial institutions, and cross-border capital flows.
<b>Employability</b>	Examine the relevance of financial derivatives in enhancing employability. Explore how knowledge and skills in derivatives can enhance career opportunities in areas such as risk management, trading, investment banking, and financial analysis.



<b>Entrepreneurship</b>	Investigate the role of financial derivatives in entrepreneurship. Analyze how derivatives can be used by entrepreneurs for risk management, raising capital, and hedging strategies.
<b>Skill Development</b>	Explore the skills and competencies required for understanding and trading financial derivatives.
<b>Professional Ethics</b>	Examine the ethical considerations in financial derivatives. Analyze the ethical challenges related to derivatives trading, market manipulation, conflicts of interest, and disclosure practices.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Financial Forward and Futures Contracts</b>
<b>Local</b>	Explore the regulatory framework and market dynamics related to forward and futures contracts at the local level.
<b>Regional</b>	Examine the regional dynamics in financial forward and futures contracts. Analyze the use of these contracts in regional financial markets, cross-border transactions, and risk management strategies specific to the region.
<b>National</b>	Analyze how these contracts are utilized by national financial institutions, corporations, and investors for managing financial risks, price discovery, and enhancing investment strategies.
<b>Global</b>	Explore the global dimensions of financial forward and futures contracts. Study the use of these contracts in global financial markets, international commodity trading, and cross-border hedging.
<b>Employability</b>	Explore how knowledge and skills in these contracts can enhance career opportunities in areas such as risk management, trading, investment banking, and financial analysis.
<b>Entrepreneurship</b>	Explore the potential for innovative business models and applications in entrepreneurial ventures using forward and futures contracts.



<b>Skill Development</b>	Explore the skills and competencies required for understanding and trading financial forward and futures contracts. Study quantitative analysis, risk assessment, contract valuation, and trading strategies.
<b>Professional Ethics</b>	Analyze the ethical challenges related to contract manipulation, insider trading, conflicts of interest, and disclosure practices.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Financial Option and Swap Contracts</b>
<b>Local</b>	Explore the regulatory framework and market dynamics related to option and swap contracts at the local level.
<b>Regional</b>	Examine the regional dynamics in financial option and swap contracts. Analyze the use of these contracts in regional financial markets, cross-border transactions, and risk management strategies specific to the region.
<b>National</b>	Investigate the role of financial option and swap contracts in national economies. Analyze how these contracts are utilized by national financial institutions, corporations, and investors for managing financial risks, hedging strategies, and capital allocation.
<b>Global</b>	Explore the global dimensions of financial option and swap contracts. Study the use of these contracts in global financial markets, international capital flows, and cross-border hedging.
<b>Employability</b>	Examine the relevance of financial option and swap contracts in enhancing employability.
<b>Entrepreneurship</b>	Investigate the role of financial option and swap contracts in entrepreneurship. Analyze how these contracts can be used by entrepreneurs for risk management, capital structure optimization, and strategic decision-making.
<b>Skill Development</b>	Explore the skills and competencies required for understanding and trading financial option and swap contracts. Study quantitative analysis, risk assessment,



	contract valuation, and trading strategies.
<b>Professional Ethics</b>	Examine the ethical considerations in financial option and swap contracts. Analyze the ethical challenges related to contract manipulation, insider trading, conflicts of interest, and disclosure practices.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Regulatory Framework for Derivatives</b>
<b>Local</b>	Analyze the local regulatory framework governing derivatives in a specific country or jurisdiction. Study the local laws, regulations, and guidelines that govern derivatives trading, market infrastructure, participant registration, and disclosure requirements at the local level.
<b>Regional</b>	Explore the regulations and guidelines implemented by regional organizations or agreements that oversee derivatives trading and risk management practices across multiple countries within a specific region.
<b>National</b>	Analyze the regulations, laws, and policies established by the national regulatory bodies or central banks that govern derivatives markets, market participants, investor protection, risk management, and transparency at the national level.
<b>Global</b>	Explore the global regulatory frameworks for derivatives. Study the international regulatory organizations and agreements that oversee derivatives markets on a global scale.
<b>Employability</b>	Examine the relevance of understanding the regulatory framework for derivatives in enhancing employability.
<b>Entrepreneurship</b>	Investigate the impact of regulatory frameworks on entrepreneurship in derivatives markets.
<b>Skill Development</b>	Study regulatory compliance, risk assessment, legal knowledge, and reporting requirements. Enhance your understanding of the relationship between regulation, risk management, and financial markets.



<b>Professional Ethics</b>	Examine the ethical considerations within the regulatory framework for derivatives. Analyze the role of professional ethics, integrity, and transparency in derivatives trading, risk management, and regulatory compliance.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	4
<b>NEP 2020</b>	The NEP 2020 promotes a multidisciplinary approach to education. Students studying Financial Derivatives can benefit from interdisciplinary knowledge by incorporating concepts from fields such as finance, mathematics, economics, and computer science.
<b>POE/4th IR</b>	The Fourth Industrial Revolution refers to the technological advancements and digital transformation across various industries, including finance. I

**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	BCom	Financial securities and derivatives
<b>Pondicherry university</b>	MBA	Financial Derivatives
<b>Mumbai University</b>	BCom	Financial derivatives

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Technical Analysis</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	<b>MCSP160</b>	4-0-0	4



<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES	
<b>Pre-requisite(s), if any:</b>		
<b>Brief Syllabus:</b>		
<p>The Technical Analysis course provides an introduction to key principles and techniques, including chart analysis, technical indicators, and chart patterns, enabling students to analyze and interpret market data. It covers advanced concepts like Dow Theory, Elliott Wave Theory, and behavioral finance. Students will apply these tools to develop trading strategies and understand market psychology, with a focus on ethical considerations. Assessment includes exams, assignments, and a practical project to reinforce learning.</p>		
<b>UNIT WISE DETAILS</b>		
<b>Unit Number: 1</b>	<b>Introduction to Technical Analysis, Candle Charts &amp; Pattern Study</b>	<b>No. of hours: 15</b>
<p>What is technical analysis, price discounts everything, price movements are not totally random,          Technical Analysis, strengths and weakness of technical analysis          The Charts, Candlestick analysis, One candle pattern, two candle pattern, three candle pattern          What are support and resistance lines support, head and shoulders, double top and double bottom, Gap theory</p>		
<b>Unit Number: 2</b>	<b>Major Indicators &amp; Oscillators &amp; Using multiple indicators for trading signals</b>	<b>No. of hours: 15</b>
<p>What does a technical indicator offer, trend following indicator, oscillators, moving average convergence/divergence          Price sensitive techniques, volume sensitive techniques, composite methods, how to use tools          kit of trading techniques, trading market tool kit applications, bull market tool kit application,          bear market tool kit application</p>		
<b>Unit Number: 3</b>	<b>Trading Strategies &amp; Dow Theory and Elliot Wave Theory</b>	<b>No. of hours: 15</b>



Day trading, strategies, Introduction, principles of Dow Theory, significance of Dow Theory, problems with Dow Theory, Elliot Wave		
<b>Unit Number: 4</b>	<b>Trading Psychology and Risk Management</b>	<b>No. of hours: 15</b>
Introduction, Risk Management, rules of stop losing money, choosing the right market to trade		
<b>Self-Learning Components:</b>		
<ul style="list-style-type: none"> <li>• Understanding of different technical analysis techniques</li> <li>• Develop trading strategies using technical analysis</li> <li>• Understanding on trading psychology</li> <li>• Understanding on risk management using technical analysis</li> </ul>		
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. "Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications" by John J. Murphy</li> <li>2. "Japanese Candlestick Charting Techniques" by Steve Nison</li> <li>3. "The New Trading for a Living: Psychology, Discipline, Trading Tools and Systems, Risk Control, Trade Management" by Dr. Alexander Elder</li> </ol>		

### Define Course Outcomes (CO)

COs	Statements
<b>CO1</b>	The subject fills the vacuum which left unattended by the traditional theories and models.
<b>CO2</b>	People react differently and act against the rationalism because of the psychological biases which Behavioural finance studies and complete the package of learning who then assess the decisions of the investors accurately.
<b>CO3</b>	The course will make the learners to go beyond numbers and also connect to the individuals' emotions while making financial decisions.



COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	-	-	-
CO2	-	-	-
CO3	-	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		3					
CO2			3				
CO3				2			
CO4					2	3	2

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2				
CO2		3			
CO3			3		
CO4				3	3

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS





<b>Unit I</b>	<b>Introduction to Technical Analysis, Candle Charts &amp; Pattern Study</b>
<b>Local</b>	Limited access to Technical Analysis, especially in underdeveloped regions. Lack of financial literacy and awareness among the local population.
<b>Regional</b>	Disparities in Technical Analysis across regions within a country or geographical area.
<b>National</b>	Financial stability and systemic risks, including the prevention of financial crises and the management of banking and market risks.
<b>Global</b>	Technical Analysis among different national financial systems and regulatory frameworks.
<b>Employability</b>	Increasing competition for job opportunities in the financial sector due to technological advancements and automation.
<b>Entrepreneurship</b>	Limited access Technical Analysis for aspiring entrepreneurs and small businesses.
<b>Skill Development</b>	Enhancing technical skills in financial analysis, risk management, portfolio management, and financial modeling.
<b>Professional Ethics</b>	Upholding ethical standards and integrity in financial decision-making and client relationships.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Major Indicators &amp; Oscillators &amp; Using multiple indicators for trading signals</b>
<b>Local</b>	At the local level, understanding the Major Indicators & Oscillators & Using multiple indicators for trading signals helps individuals in the community to analyze decision-making processes and apply rational choice models in their personal and professional lives.
<b>Regional</b>	Regional technical analysis contribute to the study and application of rational choice and quasi-rational choice



	theories.
<b>National</b>	Technical analysis theories have been studied and applied at the national level in various disciplines, including economics, political science, and sociology.
<b>Global</b>	The study of rational choice and quasi-rational choice theories has global significance as these concepts are applicable across different countries and cultures.
<b>Employability</b>	Employers often seek individuals with technical analysis and the ability to make rational decisions based on available information.
<b>Entrepreneurship</b>	Rational choice and quasi-rational choice theories are relevant to entrepreneurs who need to make strategic decisions, assess risks, and evaluate opportunities.
<b>Skill Development</b>	Developing skills related to rational choice and quasi-rational choice involves critical thinking, analytical reasoning, decision-making, and the ability to assess trade-offs.
<b>Professional Ethics</b>	The application of technical analysis theories should be aligned with professional ethics.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	<b>Trading Strategies &amp; Dow Theory and Elliot Wave Theory</b>
<b>Local</b>	At the local level, decision-making under risk and uncertainty can impact individuals and communities.
<b>Regional</b>	Regional factors, Trading Strategies & Dow Theory can influence decision-making under risk and uncertainty.
<b>National</b>	Trading Strategies & Dow Theory and practices are relevant at the national level, particularly in policy-making and governance.
<b>Global</b>	Decision-making theories and practices are relevant at the national level, particularly in policy-making and



	governance.
<b>Employability</b>	Decision-making theories have global implications, as individuals, organizations, and governments worldwide face risks and uncertainties.
<b>Entrepreneurship</b>	Entrepreneurs often face risks and uncertainties when starting and managing businesses.
<b>Skill Development</b>	Developing Trading Strategies & Dow Theory involves critical thinking, risk assessment, and understanding biases and errors in decision-making.
<b>Professional Ethics</b>	Ethical considerations are essential in Trading Strategies & Dow Theory, particularly in areas such as professional practices and policy-making.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Trading Psychology and Risk Management</b>
<b>Local</b>	Local communities may exhibit specific Trading Psychology and Risk Management in financial decision-making, influenced by cultural and social norms.
<b>Regional</b>	Regional economic factors and cultural influences can shape Trading Psychology and Risk Management, biases, and group behavior in financial decision-making.
<b>National</b>	National economic policies, regulatory frameworks, and financial literacy levels can influence Trading Psychology and Risk Management in financial decision-making.
<b>Global</b>	Trading Psychology and Risk Management in financial decision-making have global implications, as they affect financial markets and investor behavior worldwide.
<b>Employability</b>	Understanding Trading Psychology and Risk Management in financial decision-making is relevant for employability in fields such as finance, investment, and risk management.
<b>Entrepreneurship</b>	Entrepreneurs need to be aware of Trading Psychology



	and Risk Management that can influence their own financial decisions and those of others.
<b>Skill Development</b>	Developing skills related to identifying and managing Trading Psychology and Risk Management is crucial for effective financial decision-making.
<b>Professional Ethics</b>	.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	Goal 4, 5,10
<b>NEP 2020</b>	The NEP 2020 emphasizes the multidisciplinary approach and skill development in education. In the context of technical analysis, this policy can encourage the integration of behavioral economics and finance in the curriculum.
<b>POE/4th IR</b>	The Fourth Industrial Revolution, characterized by technological advancements, can impact financial decision-making by influencing data availability, automation, and algorithmic trading, thereby shaping market dynamics and individual behavior.

**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Delhi University</b>	<b>B.Com, BBA</b>	Technical Analysis of the Financial Markets
<b>Amity University</b>	<b>B.Com</b>	Mastering Technical Analysis: Strategies to Build Your Base of Wealth
<b>Duke University</b>	<b>BBA</b>	How to Make Money Trading with Charts



## **Accounts and Finance Specialization Electives**

<b>Accounts and Finance Electives</b>			
<b>S. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
Elective 1	MCSP163	Corporate Accounting	<b>4</b>
Elective 2	MCSP166	Project Planning and Evaluation	<b>4</b>
Elective 3	MCSP164	Financial Modelling	<b>4</b>
Elective 4	MCSP161	Accounting for Financial and Public Utility Undertaking	<b>4</b>



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Corporate Accounting</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCSP163	4-0-0	4
<b>Type of Course:</b>	Programme Elective		
<b>Pre-requisite(s), if any:</b>			



Share Capital, Debentures, Valuation of Goodwill, Valuation of Shares, Final Accounts of Companies		
<b>UNIT WISE DETAILS</b>		
<b>Unit Number: 1</b>	<b>Share Capital</b>	<b>No. of hours: 15</b>
Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares; Redemption of preference share; Issue of Bonus Share.		
<b>Unit Number: 2</b>	<b>Debenture</b>	<b>No. of hours: 15</b>
Meaning, Types. Issue and Redemption of Debentures.		
<b>Unit Number: 3</b>	<b>Valuation of Goodwill</b>	<b>No. of hours: 15</b>
<b>Valuation of Goodwill:</b> Meaning, objectives, determinates and main methods. <b>Valuation of Shares:</b> Meaning, objectives, determinates and main methods.		
<b>Unit Number: 4</b>	<b>Final accounts of companies</b>	<b>No. of hours: 15</b>
Profit or loss before and after incorporation.		
<b>*Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Self-learning in corporate accounting can enable individuals to acquire skills in financial analysis.</li><li>• Help individuals develop skills in budgeting and forecasting.</li><li>• Provide individuals with knowledge of cost accounting principles and techniques.</li><li>• Knowledge of auditing procedures and techniques to assess the reliability of financial information.</li></ul>		



**TEXT BOOKS:**

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & comp.,New Delhi.
2. Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J.R ,.Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

**Reference Books:**

- Sehgal, Ashok & Sehgal, Deepak, Advanced Accounting Vol. II, Taxmann, New Delhi
- Mukherjee & Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi
- Arulanandam & Raman, Corporate Accounting, Himalaya Publishing House, New Delhi
- Monga, J.R., Corporate Accounting, Margin Paper Bank, New Delhi
- Maheshwari, S.N., Advanced Accounting, Vikas Publications

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
<b>CO1</b>	Analyze and interpret the information presented in these statements to assess the financial health of a company.
<b>CO2</b>	Understand how these principles influence the preparation and presentation of financial statements.
<b>CO3</b>	Evaluate the financial performance and profitability of a company using these techniques.
<b>CO4</b>	Understand about control procedures, risk assessment, and the audit process.

COs Mapping with Levels of Bloom’s taxonomy





	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C4	-	-
CO2	C2	-	-
CO	C5	-	-
CO	C2	-	-

### CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	1	3	2	3
CO2	3	2	2	2	3	3	2
CO3	2	2	1	3	1	2	3
CO4	2	3	2	2	2	3	1

### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3
CO2	2	2	3	3
CO3	3	3	2	2
CO4	2	3	1	2



### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</b>	<b>Share Capital</b>
<b>Local</b>	Local entrepreneurs can raise capital by issuing shares to local shareholders, which allows them to finance their business activities.
<b>Regional</b>	Regional businesses can access capital by issuing shares to regional investors, fostering entrepreneurship, job creation, and economic growth within the region.
<b>National</b>	Share capital facilitates national-level investment, enables businesses to innovate and compete, and contributes to overall economic growth.
<b>Global</b>	enables global companies to finance global operations, enter new markets, and drive economic activity on a global scale.
<b>Employability</b>	demonstrating knowledge of corporate finance and capital structure, which are valuable skills in many organizations.
<b>Entrepreneurship</b>	Understanding share capital enables entrepreneurs to make informed decisions regarding equity financing and capital structure.
<b>Skill Development</b>	contribute to professional development and enhance career prospects in finance-related roles.
<b>Professional Ethics</b>	Companies must adhere to ethical standards by accurately representing the value of shares, providing timely and accurate financial information, and ensuring equitable treatment of shareholders.
<b>Gender</b>	Share capital has implications for gender equality and human values in terms of promoting equal opportunities for all individuals to participate in business ownership.
<b>Human Values</b>	Ensuring equal access to investment opportunities promotes fairness, diversity, and inclusivity in the business world.
<b>Environment &amp; Sustainability</b>	Shareholders have the power to influence corporate decisions related to environmental practices, sustainability initiatives, and social responsibility.
<b>Unit II</b>	<b>Debenture</b>



<b>Local</b>	allow local businesses to tap into local resources and contribute to the economic growth and development of the local community.
<b>Regional</b>	Debentures help facilitate regional economic growth, attract regional investment, and foster collaboration and development within the region.
<b>National</b>	enable businesses to raise funds on a larger scale, attracting domestic investment and contributing to the overall economic well-being of the nation.
<b>Global</b>	Debentures facilitate global investment flows, support multinational activities, and enable companies to access capital from a diverse range of global investors.
<b>Employability</b>	enhances employability by demonstrating expertise in debt financing, fixed-income securities, and financial analysis.
<b>Entrepreneurship</b>	Understanding debentures enables entrepreneurs to make informed decisions about debt financing and capital management.
<b>Skill Development</b>	contribute to professional development and enhance career prospects in finance-related roles.
<b>Professional Ethics</b>	provide accurate and timely information to debenture holders, ensure compliance with regulatory requirements, and meet obligations regarding interest payments and redemption.
<b>Gender</b>	promote gender equality and human values by ensuring equal access to investment opportunities for all individuals, irrespective of gender.
<b>Human Values</b>	Encouraging diversity among debenture holders and providing equal opportunities for investment supports fairness, inclusivity, and gender equality in the financial sector.
<b>Environment &amp; Sustainability</b>	allows investors to support companies with strong environmental and sustainability commitments.
<b>Unit III</b>	<b>Valuation of Goodwill</b>
<b>Local</b>	local entrepreneurs looking to sell their businesses, attract investors, or negotiate partnerships within the local market.



<b>Regional</b>	Regional businesses may have built a reputation and customer base that extends beyond local boundaries.
<b>National</b>	National companies often have a recognized brand, strong customer loyalty, and extensive market reach
<b>Global</b>	Global companies often have significant goodwill tied to their brand, intellectual property, and customer relationships across multiple countries.
<b>Employability</b>	demonstrating expertise in financial analysis, intangible asset valuation, and business valuation techniques.
<b>Entrepreneurship</b>	understand the valuation of goodwill to assess the worth of their business, attract investors, negotiate partnerships, and make informed decisions about mergers, acquisitions, or sales.
<b>Skill Development</b>	contribute to professional development and enhance career prospects in finance, accounting, and valuation-related roles.
<b>Professional Ethics</b>	involves ethical considerations related to transparency, accuracy, and fair representation of a business's intangible value.
<b>Gender</b>	ensuring fair representation and valuation of intangible assets associated with gender.
<b>Human Values</b>	ensuring fair representation and valuation of intangible assets associated with human values, and social impact.
<b>Environment &amp; Sustainability</b>	Valuing goodwill can involve assessing a company's commitment to environmental responsibility and ethical practices, which can indirectly contribute to environmental and sustainability considerations.
<b>Unit IV</b>	<b>Final accounts of companies</b>
<b>Local</b>	Assess their financial performance, measure profitability, and evaluate their ability to meet local obligations such as taxes, loans, and supplier payments.
<b>Regional</b>	Regional companies may have multiple branches or subsidiaries operating in different locations within the region.
<b>National</b>	final accounts play a crucial role in assessing the contribution of national businesses to the economy,



	generating employment, and paying taxes.
<b>Global</b>	facilitate international investment, and enable stakeholders to evaluate the company's global operations and compliance with international financial reporting standards.
<b>Employability</b>	demonstrating expertise in financial analysis, financial reporting, and accounting principles
<b>Entrepreneurship</b>	Knowledge of final accounts helps entrepreneurs make informed financial decisions and assess the profitability and sustainability of their businesses.
<b>Skill Development</b>	contribute to professional development and enhance career prospects in finance, accounting, and related roles.
<b>Professional Ethics</b>	Ethical financial reporting builds trust among stakeholders and promotes good corporate governance.
<b>Gender</b>	Final accounts can indirectly relate to gender and human values by providing transparency and accountability in financial reporting
<b>Human Values</b>	Accurate and unbiased financial reporting ensures equal treatment of all stakeholders, irrespective of gender, and promotes fairness and ethical business practices.
<b>Environment &amp; Sustainability</b>	provide insights into a company's financial performance, including profitability and resource allocation.
<b>SDG</b>	12
<b>NEP 2020</b>	crucial in the field of corporate accounting, where professionals need to analyze financial data, interpret financial statements, and make informed business decisions.
<b>POE/4<sup>th</sup> IR</b>	Industrial Revolution also led to the standardization of accounting principles and practices. As businesses expanded and trade increased, there was a need for consistent and comparable financial information.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
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<b>Christ University</b>	<b>B.COM(H)</b>	Corporate Accounting
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Corporate Accounting
<b>Amity University</b>	<b>B.COM(H)</b>	Corporate Accounting-I,II

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Project Planning and Evaluation</b>	MCSP166	4-0-0	4
<b>Type of Course:</b>	Specialization Elective		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Capital Investments, Market and Demand Analysis, Financial Analysis, Risk Analysis, Capital Asset Pricing Model, Capital Asset Pricing Model and Capital Budgeting.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	Overview	<b>No. of hours: 15</b>	
Capital Investments: Importance and Difficulties, Types of Capital Investments, Phases of Capital Budgeting, Levels of Decision Making, Facets of Project Analysis, feasibility Study, Objectives of Capital Budgeting, Strategy and Resource Allocation: Portfolio strategy and Business Level Strategies, Strategic Planning and Capital Budgeting,			



Generation and Screening of Project Ideas.		
<b>Unit Number: 2</b>	<b>Market and Demand Analysis</b>	<b>No. of hours: 15</b>
Situational Analysis and Specification of Objectives, Collection of Secondary Information, Conduct of Market Survey, Characterization of Market, Demand Forecasting, Uncertainties in Demand Forecasting, Market Planning Technical Analysis: Manufacturing Process/ Technology, Technical Arrangements, Environmental Aspects, Project Charts and Layouts, Schedule of Project Implementation, Need for Considering Alternatives.		
<b>Unit Number: 3</b>	<b>Financial Analysis</b>	<b>No. of hours: 15</b>
funds flow analysis, ratio analysis, investment process, profitability analysis, social cost benefit analysis; Sources of Development finance, project financing, Institutional finance to entrepreneurs, working capital management, Incentives and Subsidies.		
<b>Unit Number: 4</b>	<b>Risk Analysis- Firm Risk and Market Risk:</b>	<b>No. of hours: 15</b>
Portfolio Related Risk Measures, Mean Variance Portfolio Construction, Portfolio Theory and Capital Budgeting, Capital Asset Pricing Model, Developing the Inputs Required for Applying CAPM, Empirical Evidence on Capital Asset Pricing Model, Capital Asset Pricing Model and Capital Budgeting.		
<b>*Self-Learning Components:</b>		
<ul style="list-style-type: none"><li>• Helps individuals gain a comprehensive understanding of project management principles, methodologies.</li><li>• Assess project progress, measure project performance against</li></ul>		



predetermined criteria, and identify areas for improvement.

- Fosters collaboration skills by understanding how to work with diverse stakeholders and manage project teams.
- Gain the ability to think critically and make sound decisions based on project data and evaluation findings.

**Text Books:**

- Desai, Vasant. *Project management* (5<sup>th</sup> edition). New Delhi: Himalaya Publishing House

**Reference Books:**

- Maheshwari, S.N. *Management accounting & financial control*. New Delhi: Sultan Chand & Sons.
- Chandra, Prasanna. (2015). *Projects: planning, analysis, financing, implementation and review* (8<sup>th</sup> edition). New Delhi: Tata McGraw Hill Publishing Company Limited.
- Nagarajan, K. *Project management*, New Age International (P) limited Publishers.

### Define Course Outcomes (CO)

COs	Statements
CO1	To appreciate and understand the overview of Capital Investments and Strategy and Resource Allocations.
CO2	To appreciate market and demand analysis, market planning, technical analysis and project charts and project implementation.
CO3	Understanding financial analysis, project financing, institutional finance, working capital management.
CO4	Appreciating risk analysis, portfolio related risk measures.

COs Mapping with Levels of Bloom’s taxonomy





	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
C02	C4	-	-
CO	C2	-	-
CO	-	-	-

### CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	1	2	3
CO2	3	2	2	3	3	3	2
CO3	2	3	3	1	1	2	3
CO4	3	3	3	2	2	3	1

### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3		3	
CO2	2	3		3
CO3	3		3	
CO4		2		2



### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</b>	<b>Overview</b>
<b>Local</b>	Crucial for driving economic growth and development within a specific community or locality.
<b>Regional</b>	Drive economic growth, attract investment, and create opportunities for local communities.
<b>National</b>	Promote economic growth and improve the standard of living for citizens.
<b>Global</b>	Global capital investments involve cross-border flows of capital, where companies or investors invest in projects
<b>Employability</b>	Allows individuals to contribute to strategic decision-making and optimize the allocation of financial resources within organizations.
<b>Entrepreneurship</b>	Knowledge of capital investments enables entrepreneurs to make informed decisions regarding funding, expansion strategies, and long-term growth plans.
<b>Skill Development</b>	Contribute to professional development and enhance career prospects in finance, investment banking, and entrepreneurship.
<b>Professional Ethics</b>	Crucial role in upholding professional ethics by ensuring unbiased evaluation, considering stakeholder interests, and adhering to ethical investment practices.
<b>Gender</b>	Focuses on investing in businesses that promote gender equality and empower women.
<b>Human Values</b>	Supporting sustainable and socially responsible projects that prioritize the well-being of communities and the environment.
<b>Environment &amp; Sustainability</b>	Investments in renewable energy, clean technologies, and environmentally friendly initiatives contribute to mitigating climate change and promoting sustainable development.
<b>Unit II</b>	<b>Market and Demand Analysis</b>
<b>Local</b>	Effective targeting of the local customer base and helps businesses make informed decisions regarding pricing, promotion, and distribution strategies.



<b>Regional</b>	Regional analysis involves understanding consumer preferences, economic factors, cultural differences, and market dynamics within the region.
<b>National</b>	Important for policymakers and government agencies to make informed decisions related to economic development, trade policies, and consumer protection.
<b>Global</b>	Essential for businesses aiming to expand internationally and for policymakers involved in international trade agreements and regulations.
<b>Employability</b>	Identify customer needs, and make data-driven decisions contributes to professional success and employability.
<b>Entrepreneurship</b>	Help entrepreneurs make informed decisions about business opportunities, pricing strategies, and market entry, contributing to the success of their ventures.
<b>Skill Development</b>	Foster skills in market segmentation, consumer behavior analysis, and competitive analysis
<b>Professional Ethics</b>	Adhering to professional ethics ensures trust and integrity in market research and analysis.
<b>Gender</b>	Market and demand analysis can indirectly relate to gender and human values by considering social and ethical aspects in market research.
<b>Human Values</b>	Understanding the impact of gender on consumer behavior and considering gender equality in market strategies and product development.
<b>Environment &amp; Sustainability</b>	Market analysis also helps identify opportunities for sustainable business practices and promotes the adoption of environmentally friendly products and services.
<b>Unit III</b>	<b>Financial Analysis</b>
<b>Local</b>	Supports local governments in budgeting, financial planning, and monitoring the financial sustainability of local projects and initiatives.
<b>Regional</b>	Assists regional development agencies, financial institutions, and investors in understanding the financial viability
<b>National</b>	Supports investors in assessing the investment climate



	and potential risks in the country
<b>Global</b>	Global financial analysis includes evaluating financial statements of multinational companies, analyzing international trade patterns
<b>Employability</b>	Demonstrates strong analytical and problem-solving skills, attention to detail, and the ability to interpret financial data
<b>Entrepreneurship</b>	Enables entrepreneurs to understand their business's profitability, cash flow, and financial health, contributing to the success and sustainability of their ventures.
<b>Skill Development</b>	Involve proficiency in using financial analysis tools and software, further enhancing one's skill set.
<b>Professional Ethics</b>	Professionals in financial analysis are expected to adhere to professional ethics, maintain data confidentiality, and ensure the accuracy and integrity of financial analysis reports.
<b>Gender</b>	Gender and human values by considering social and ethical aspects in financial decision-making
<b>Human Values</b>	Assess the social impact of businesses, such as their contribution to job creation, community development, and sustainable practices.
<b>Environment &amp; Sustainability</b>	Assists in evaluating the financial risks and returns associated with sustainable business practices.
<b>Unit IV</b>	<b>Risk Analysis- Firm Risk and Market Risk:</b>
<b>Local</b>	Local governments, businesses, and organizations can use risk analysis to develop contingency plans.
<b>Regional</b>	Helps inform regional development strategies, policy-making, and collaboration among various stakeholders to address shared risks and enhance regional resilience.
<b>National</b>	Essential for governments in formulating policies, designing disaster management plans, and ensuring the security and stability of the nation.
<b>Global</b>	Helps inform international cooperation, policy coordination, and risk mitigation strategies to address global challenges and ensure global stability.



<b>Employability</b>	Demonstrates problem-solving abilities, critical thinking skills, and the ability to make informed decisions in complex and uncertain situations.
<b>Entrepreneurship</b>	Entrepreneurs can develop risk mitigation strategies, make informed business decisions, and increase the likelihood of success in their entrepreneurial endeavors.
<b>Skill Development</b>	Enhances individuals' ability to identify potential risks, analyze their likelihood and impact, and develop risk management strategies.
<b>Professional Ethics</b>	Risk analysis involves ethical considerations, such as ensuring transparency, fairness, and accountability in risk assessment and risk management processes.
<b>Gender</b>	Ensure that risk analysis does not perpetuate gender biases or discrimination
<b>Human Values</b>	Gender-sensitive risk analysis can consider the differential impact of risks on different genders and work towards mitigating any potential disparities.
<b>Environment &amp; Sustainability</b>	Businesses can develop strategies to mitigate environmental risks, promote sustainable practices, and contribute to environmental stewardship.
<b>SDG</b>	8
<b>NEP 2020</b>	Enable educators to assess not only students' subject knowledge but also their ability to work in teams, communicate effectively, and exhibit leadership qualities.
<b>POE/4<sup>th</sup> IR</b>	Evaluation of projects may also involve assessing the impact of technological advancements on project outcomes and efficiency.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM(H)</b>	Financial Management
<b>Symbiosis University</b>	<b>B.COM(H)</b>	Fundamentals of Investment



<b>Amity University</b>	<b>B.COM(H)</b>	Financial Management for New Ventures
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<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Financial Modelling</b>	MCSP164	4-0-0	4
<b>Type of Course:</b>	Specialization Elective		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Advanced Features of Excel, Sensitivity Analysis using Excel, Risk Analysis in Project Appraisal, Excel in Portfolio Theory, Black and Scholes Model in Excel			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Introduction</b>	<b>No. of hours: 15</b>	
Introduction to Excel, Introduction to Modeling, Advanced Features of Excel, Database Functions in Excel, Creating Charts, using Forms and Control Toolbox, Finance Functions, Dynamic Models			
<b>Unit Number: 2</b>	<b>Sensitivity and Simulation</b>	<b>No. of hours: 15</b>	
Sensitivity Analysis using Excel, Scenario Manager and Sensitivity Analysis Features, Simulation using Excel, Use of Statistical Distributions used in Simulation, Random Numbers, and Building Models			



<b>Unit Number: 3</b>	<b>Project Appraisal and DCF Valuation</b>	<b>No. of hours: 15</b>
Excel in Project Appraisal, Determining Project Viability, Risk Analysis in Project Appraisal, Simulation in Project Appraisal, Excel in Valuation, Value Drivers, DCF Valuation, Risk Analysis in Valuation		
<b>Unit Number: 4</b>	<b>Portfolio Analysis</b>	<b>No. of hours: 15</b>
Excel in Portfolio Theory, Efficient Portfolio, Dynamic Portfolios, Portfolio Insurance, Fixed Income Portfolio Management, Excel in Derivatives, Black and Scholes Model in Excel, Greeks in Excel Real Options Valuation		
<b>*Self-Learning Components:</b>		
<ul style="list-style-type: none"><li>• Acquire proficiency in spreadsheet software like Microsoft Excel or Google Sheets, which are commonly used for financial modeling.</li><li>• Understand the structure and components of financial statements, including the income statement, balance sheet, and cash flow statement.</li><li>• Gain knowledge of forecasting models and assumptions to make accurate and reliable financial projections.</li><li>• Understand how to calculate and interpret these metrics to assess the financial performance and health of a company.</li></ul>		
<b>TEXT BOOKS:</b>		
<ul style="list-style-type: none"><li>• Chandan Sengupta. Financial Analysis and Modelling using Exel and VBA. Wiley</li></ul>		
<b>REFERENCE BOOKS:</b>		
<ul style="list-style-type: none"><li>• Wayne I. Winston. Microsoft Excel 2013: Data Analysis and Business Modeling ,PHI</li><li>• Humphrey K.K. Tung and Donny C.F. Lai. Professional Financial Computing Using Excel and VBA (WILEY Finance)</li></ul>		



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### Define Course Outcomes (CO)

COs	Statements
<b>CO1</b>	Develop proficiency in using spreadsheet software like Microsoft Excel or Google Sheets for financial modeling purposes.
<b>CO2</b>	Acquire the skills to build comprehensive financial models that incorporate income statements, balance sheets, cash flow statements
<b>CO3</b>	Analyze and interpret financial statements, financial ratios, and key performance indicators (KPIs).
<b>CO4</b>	Develop skills in effectively communicating financial models and analysis to stakeholders

### COs Mapping with Levels of Bloom’s taxonomy

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	-	-	-
C02	-	-	-
CO	C4	-	-
CO	-	-	-



**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	1	3	2	3
CO2	2	2	3	3	1	3	2
CO3	2	3	1	3	3	2	3
CO4	2	2	3	2	2	3	1

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3
CO2	3	2	3	2
CO3	2	3	2	3
CO4	2	2	3	2

**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

Unit I	Overview
<b>Local</b>	Local businesses can use Excel to manage their finances, track sales and expenses, and create budgets
<b>Regional</b>	Evaluate the impact of infrastructure projects, attract investments, and promote regional growth.
<b>National</b>	Understand national economic trends, assess the impact of policy changes, and make strategic decisions that affect the overall economy.
<b>Global</b>	Play a role in international trade analysis, supply chain management, and global market research.
<b>Employability</b>	Enhance employability by enabling individuals to analyze data, create reports, and make data-driven decisions.
<b>Entrepreneurship</b>	Assess the feasibility and profitability of business ideas,



	track financial performance, and make informed business decisions.
<b>Skill Development</b>	Develops various skills, including data analysis, financial modeling, problem-solving, and critical thinking.
<b>Professional Ethics</b>	Adhere to ethical standards when using Excel and modeling tools, ensuring data privacy and handling sensitive information responsibly.
<b>Gender</b>	Excel and modeling skills are gender-neutral and can be acquired and applied by individuals of any gender.
<b>Human Values</b>	Ensure that decision-making processes are based on objective data and reflect ethical values.
<b>Environment &amp; Sustainability</b>	Analyze and evaluate the environmental and sustainability impacts of business activities.
<b>Unit II</b>	<b>Sensitivity and Simulation</b>
<b>Local</b>	Evaluate the sensitivity of their profitability to changes in local market conditions, customer demand, or cost factors specific to their locality.
<b>Regional</b>	Assess the impact of infrastructure projects, policy changes, or external shocks on regional economic growth, employment, and investment opportunities.
<b>National</b>	Evaluate the potential impact of policy changes, international trade dynamics, or external shocks on their economies.
<b>Global</b>	Evaluate the impact of changes in interest rates, exchange rates, commodity prices, or geopolitical events on financial markets and investment portfolios.
<b>Employability</b>	Understanding sensitivity analysis techniques and being able to apply them effectively can set individuals apart in the job market
<b>Entrepreneurship</b>	Helps assess the risks and uncertainties associated with business ventures.
<b>Skill Development</b>	Assess the robustness of financial models. These skills are transferable and applicable to various domains, fostering overall skill development.
<b>Professional</b>	Enabling them to make ethical decisions based on a



<b>Ethics</b>	comprehensive understanding of potential risks and opportunities.
<b>Gender</b>	Sensitivity analysis is a gender-neutral tool that can be utilized by individuals of any gender.
<b>Human Values</b>	Sensitivity analysis encourages consideration of human values, such as transparency, accountability, and responsible decision-making.
<b>Environment &amp; Sustainability</b>	Analysis aids in identifying opportunities for sustainable business practices and mitigating risks associated with environmental factors.
<b>Unit III</b>	<b>Project Appraisal and DCF Valuation</b>
<b>Local</b>	Appraisal helps in making informed decisions about resource allocation, investment opportunities, and the overall development of the local area.
<b>Regional</b>	Prioritizing and allocating resources to projects that contribute to regional growth, infrastructure development, and job creation.
<b>National</b>	Appraisal helps in optimizing resource allocation, managing risks, and ensuring effective implementation of projects that contribute to national development.
<b>Global</b>	Appraisal helps in decision-making related to international investments, infrastructure development, and sustainable development initiatives across borders.
<b>Employability</b>	Analyze project proposals, assess risks and returns, and make informed decisions regarding resource allocation and investment opportunities.
<b>Entrepreneurship</b>	Evaluate financial projections, and make informed decisions about pursuing or modifying their entrepreneurial ventures.
<b>Skill Development</b>	Fostering overall skill development and enhancing problem-solving abilities.
<b>Professional Ethics</b>	Adhering to professional ethics in project appraisal involves conducting unbiased assessments, considering social impacts.
<b>Gender</b>	Contribute to gender equality by ensuring equal access to



	opportunities and resources.
<b>Human Values</b>	Alignment with human values, and incorporating stakeholder perspectives contribute to ethical decision-making and responsible project management.
<b>Environment &amp; Sustainability</b>	Align with environmental goals, contribute to sustainable development, and minimize negative impacts on ecosystems and natural resources.
<b>Unit IV</b>	<b>Portfolio Analysis</b>
<b>Local</b>	Local financial institutions can apply portfolio theory to manage investment funds and offer diversified investment products to local clients.
<b>Regional</b>	Utilize portfolio theory to construct regional investment portfolios that incorporate a mix of local and regional assets.
<b>National</b>	National investment managers use portfolio theory to construct diversified portfolios of domestic and international assets.
<b>Global</b>	Global diversification helps manage risks, optimize returns, and capture opportunities in different markets.
<b>Employability</b>	Proficiency in portfolio theory can open up opportunities in finance, investment banking, asset management, and related fields.
<b>Entrepreneurship</b>	Understanding portfolio theory enables entrepreneurs to make informed decisions about allocating capital and managing financial risks.
<b>Skill Development</b>	Fostering overall skill development and enhancing analytical and strategic thinking abilities.
<b>Professional Ethics</b>	Promoting transparency, integrity, and fiduciary responsibility in investment management.
<b>Gender</b>	Ensuring equal access to training and opportunities in portfolio management promotes gender equality in the finance and investment industry.
<b>Human Values</b>	Align their investment decisions with their values and contribute to sustainable and socially responsible



	investing.
<b>Environment &amp; Sustainability</b>	Evaluate the environmental impact, resource efficiency, and sustainability practices of companies
<b>SDG</b>	8
<b>NEP 2020</b>	Financial modelling skills can be relevant for students pursuing commerce and business studies, as well as those interested in finance, investments, and related fields.
<b>POE/4<sup>th</sup> IR</b>	Need for financial modelling to assess investment opportunities, evaluate financial risks, and make informed decisions about capital allocation.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM</b>	Financial Analytics
<b>Symbiosis University</b>	<b>M.COM</b>	Financial Modelling
<b>Amity University</b>	<b>MBA</b>	Financial Modelling

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Accounting for Financial and Public Utility Undertaking</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCSP161	4-0-0	4
<b>Type of Course:</b>	Specialization Elective		
<b>Pre-requisite(s), if any:</b>			



**Brief Syllabus:**

Reconstruction, Liquidation, Banking and Insurance Companies, Final Accounts of Banking Companies

**UNIT WISE DETAILS**

<b>Unit Number: 1</b>	<b>Amalgamation of companies</b>	<b>No. of hours: 15</b>
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External Reconstruction in the nature of merger and purchase Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

<b>Unit Number: 2</b>	<b>Liquidation of companies</b>	<b>No. of hours: 15</b>
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Introduction to Liquidation, Legal and Regulatory Framework, Modes of Liquidation, Role and Duties of Liquidator, Liquidation Procedures, Creditors' Claims and Priority, Distribution of Assets

<b>Unit Number: 3</b>	<b>Final Accounts of Banking and Insurance Companies</b>	<b>No. of hours: 15</b>
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**Final Accounts of Banking Companies:** Introduction to Banking Companies, Regulatory Requirements, Preparation of Balance Sheet, Preparation of Profit and Loss Account, Accounting for Special Transactions, Prudential Norms, Analysis of Financial Statements

**Final Accounts of Insurance Companies:** Introduction to Insurance Companies, Regulatory Requirements, Preparation of Balance Sheet, Preparation of Profit and Loss Account, Accounting for Insurance Contracts, Compliance and Regulatory Reporting, Solvency Requirements

<b>Unit Number: 4</b>	<b>Final Accounts of Banking Companies</b>	<b>No. of hours: 15</b>
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Preparation of consolidated balance sheet with one subsidiary company.



Relevant provisions of Accounting Standard: 21 (ICAI).

**\*Self-Learning Components:**

- Utilize textbooks, academic journals, online resources, and regulatory guidelines to explore the topics in detail.
- Access tutorials related to accounting for financial and public utility undertakings.
- Participating in relevant communities can provide insights, practical experiences, and opportunities for knowledge sharing.
- Regularly assess your knowledge and skills in accounting for financial and public utility undertakings.

**TEXTBOOKS:**

- Goel, D.K., Corporate Accounting. Arya Publications, New Delhi
- Maheshwari, S.N., Corporate Accounting, Vikas Publishing House, New Delhi

**REFERENCE BOOKS:**

- Shukla, M.C., Grewal, T.S.; and Gupta, S.C., Advanced Accounts, S.Chand & Co. New Delhi
- Tulsian, P.C. Corporate Accounting, Tata McGraw Hill Publications
- Sehgal, A., Fundamentals of Corporate Accounting, Taxmann Publications.
- Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.
- Dicksee, Lawrence R., The Student's Guide to Accountancy. Marcel Press.

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
<b>CO1</b>	Gain a thorough understanding of the fundamental accounting principles and concepts, including the accrual basis of accounting, revenue recognition, expense recognition, and asset and liability valuation.
<b>CO2</b>	Apply relevant accounting standards and regulations specific to financial reporting for public utility undertakings
<b>CO3</b>	Understand the unique aspects and disclosures relevant to this sector.



<b>CO4</b>	Understand techniques such as discounted cash flow analysis, payback period, and return on investment.
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**COs Mapping with Levels of Bloom’s taxonomy**

	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO	C2	-	-
CO2	C3	-	-
CO	C2	-	-
CO	C2	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	2	3	2	1	3	2	2
<b>CO2</b>	3	2	2	3	3	3	2
<b>CO3</b>	2	3	3	2	2	2	2
<b>CO4</b>	3	2	3	2	2	2	1

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	2	2	2





CO2	3	2	3	2
CO3	2	3	2	3
CO4	2	2	2	2

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</b>	<b>Amalgamation of companies</b>
<b>Local</b>	It can lead to the consolidation of local industries, affecting competition and market dynamics.
<b>Regional</b>	Shape the regional business landscape, infrastructure development, and resource allocation.
<b>National</b>	Impact the overall economy by influencing market concentration, competition, and economic efficiency.
<b>Global</b>	Shape the global business environment, especially in the case of multinational mergers and acquisitions.
<b>Employability</b>	Equipping individuals with knowledge and skills in corporate restructuring and financial analysis
<b>Entrepreneurship</b>	Provides insights into the strategic considerations, financial analysis, and legal aspects involved in combining companies.
<b>Skill Development</b>	Develops skills in financial analysis, valuation, due diligence, negotiation, and project management
<b>Professional Ethics</b>	Compliance with regulations, promotes ethical behavior and professional conduct in business transactions.
<b>Gender</b>	Amalgamation processes should be conducted in a fair and equitable manner, considering gender equality and diversity.
<b>Human Values</b>	Promoting equal opportunities and inclusive practices ensures that the interests of all stakeholders, regardless of gender, are considered in the amalgamation process.
<b>Environment &amp; Sustainability</b>	Assessing the environmental risks, opportunities, and sustainability practices during the due diligence process promotes responsible business practices and sustainable development.



<b>Unit II</b>	<b>Liquidation of companies</b>
<b>Local</b>	Leading to job losses and potential economic downturn in the immediate vicinity.
<b>Regional</b>	Affect regional business networks, supply chains, and economic interdependencies
<b>National</b>	Affect the country's GDP, employment rates, and investor confidence.
<b>Global</b>	Impact international trade, cross-border investments, and global supply chains.
<b>Employability</b>	Open up opportunities in roles such as bankruptcy consultants, liquidators, and financial analysts.
<b>Entrepreneurship</b>	Inform decision-making and help entrepreneurs navigate challenging situations.
<b>Skill Development</b>	Develops skills in financial analysis, risk management, negotiation, legal compliance, and project management
<b>Professional Ethics</b>	Requires adherence to ethical principles and professional conduct.
<b>Gender</b>	It is important to consider the impact on employees, especially in terms of gender equality, fair treatment, and social welfare.
<b>Human Values</b>	Ensuring equal treatment and providing support to employees throughout the liquidation process reflects human values and promotes ethical practices.
<b>Environment &amp; Sustainability</b>	Proper management of assets, disposal of hazardous materials, and compliance with environmental regulations contribute to sustainable practices during the liquidation process.
<b>Unit III</b>	<b>Final Accounts of Banking and Insurance Companies</b>
<b>Local</b>	Contribute to local economic development and financial inclusion by facilitating access to financial services.
<b>Regional</b>	Help regulators and policymakers monitor the stability and compliance of regional financial institutions.



<b>National</b>	Contribute to national economic development by providing insights into the overall financial system's health and stability
<b>Global</b>	Assess the financial soundness and risk exposure of banks and insurers operating globally.
<b>Employability</b>	Enhances employability by equipping individuals with specialized knowledge and skills in financial analysis, risk assessment, and regulatory compliance specific to these sectors
<b>Entrepreneurship</b>	Helps in understanding the financial aspects, performance metrics, and regulatory requirements relevant to banking and insurance operations.
<b>Skill Development</b>	Enhances skills in understanding regulatory frameworks and compliance requirements specific to the banking and insurance industries.
<b>Professional Ethics</b>	Highlights the importance of fair treatment, confidentiality, and ethical decision-making in the financial services sector.
<b>Gender</b>	Considering gender equality, diversity, and social values in the operations of banking and insurance companies
<b>Human Values</b>	Ensures fair treatment of employees, customers, and stakeholders, regardless of gender
<b>Environment &amp; Sustainability</b>	Understanding the financial aspects of environmental sustainability and integrating it into final accounts contributes to a sustainable financial sector.
<b>Unit IV</b>	<b>Final Accounts of Banking Companies</b>
<b>Local</b>	Assess the stability, profitability, and governance of local holding companies.
<b>Regional</b>	Financial performance and activities of regional subsidiaries can have implications for regional economic development, investment, and market competitiveness.
<b>National</b>	Assess the systemic risks, monitor corporate governance practices, and ensure compliance with national accounting and reporting standards.



<b>Global</b>	Provide insights into the financial operations, risk exposure, and performance of subsidiaries across different countries
<b>Employability</b>	Opens up opportunities for careers in finance, investment banking, mergers and acquisitions, and financial consulting.
<b>Entrepreneurship</b>	Helps in understanding the financial aspects, tax implications, and regulatory requirements of holding companies.
<b>Skill Development</b>	Enhances skills in analyzing and interpreting financial statements of subsidiaries, consolidating financial information
<b>Professional Ethics</b>	Adhering to professional ethics ensures the fair representation of financial information.
<b>Gender</b>	Considering gender equality, diversity, and inclusivity in holding company operations promotes a culture of equal opportunities, non-discrimination
<b>Human Values</b>	Fair treatment of employees, stakeholders, and business partners.
<b>Environment &amp; Sustainability</b>	Holding company accounts can include disclosure on sustainability initiatives, environmental risks
<b>SDG</b>	9
<b>NEP 2020</b>	NEP emphasizes the development of skills and competencies that are relevant to the industry.
<b>POE/4<sup>th</sup> IR</b>	Industrial Revolution led to the growth and complexity of financial transactions in businesses, including public utility undertakings.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Christ University</b>	<b>B.COM</b>	Advanced Financial Accounting



<b>Symbiosis University</b>	<b>B.COM, M.COM</b>	Financial Accounting
<b>Amity University</b>	<b>B.COM</b>	Financial Accounting

## **Banking and Insurance Electives**

<b>Banking and Insurance Electives</b>			
<b>S. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
Elective 1	MCSP171	Banking and Insurance Operations	<b>4</b>
Elective 2	MCSP176	Management of Financial Institutions and Services	<b>4</b>
Elective 3	MCSP174	International Banking Operations	<b>4</b>
Elective 4	MCSP173	Entrepreneurial Finance	<b>4</b>



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Banking and Insurance Operations</b>	MCSP171	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
The course on Banking and Insurance Operations introduces the fundamental concepts and practices within the banking and insurance industries. The first module offers an overview of these industries, highlighting their roles, functions,			



and the regulatory framework that governs them.

**UNIT WISE DETAILS**

<b>Unit Number: 1</b>	<b>Evolution of banking</b>	<b>No. of hours: 12</b>
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**Content Summary:**

Systems of banking - Mixed, branch, unit, group, chain; Brief structure of banks; RBI-Organization, functions, methods of credit control; Commercial banking; Balance sheet of a bank; Credit creation. Functions of commercial banks & central banks, process of credit creation and its limitations.

<b>Unit Number: 2</b>	<b>Sources and uses of funds in banks</b>	<b>No. of hours: 18</b>
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**Content Summary:**

Value chain analysis in banking industry; Emerging trends in banking: Universal Banking, Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme.

<b>Unit Number: 3</b>	<b>Insurance</b>	<b>No. of hours: 18</b>
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**Content Summary:**

History and development, meaning, importance, nature; Main Principles - Principles of cooperation, probability, utmost good faith, proximate cause, insurable interest, indemnity, subrogation, warranty.

Life insurance: Main elements, importance, important life insurance policies, annuities, premium determination under life insurance.

<b>Unit Number: 4</b>	<b>General insurance</b>	<b>No. of hours: 12</b>
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**Content Summary:**

Principles of general insurance, insurance documents; Marine insurance- Main elements, marine losses, types of marine insurance policies; Fire insurance- Elements, premium determination, types of policies.join, natural join, equijoin, self-join, complete set of relational algebra operations.

SQL- Queries, Constraints, Form of SQL query, UNION, INTERSECT and EXCEPT,



Nested queries, Aggregate Operators, Null values, Complex Integrity constraints in SQL and triggers.

**Content Summary:**

General insurance, Insurance, Sources and uses of funds in banks, Evolution of banking

**\*Self-Learning Components:**

- 1) Reflective Journals or Blogs
- 2) Industry Visits
- 3) Online Discussion Forums

**Reference Books:**

- Sundharam, K. P. M., & Varshney, P.N. (2004). Banking theory law & practice (1st ed.). New Delhi: Sultan Chand & Sons
- Chaturvedi, D.D., & Mittal. A. (2012). Business economics-II. New Delhi: Brijwasi Book Distributors.
- Arthur, C. & William Jr, C. (2001). Risk management and insurance. Noida, Uttar Pradesh: Tata Mcgraw Hill.
- Principles of Insurance (2011) - Insurance Institute of India.
- Varshney, P. N., & Malhotra, T. D. (2005). Principles of banking. New Delhi: Sultan Chand & Sons.

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
CO1	Understanding of Banking and Insurance Operations
CO2	Proficiency in Financial Analysis
CO3	Knowledge of Regulatory Framework
CO4	Effective Communication and Relationship Management





COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2		
CO2	-		
CO3	C1		
CO4	-		

**CO-PO Mapping**

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	3	3	3	2	2	2	2	2	1	1
CO2	2	2	2	2	2	1	1	1	2	3	3	3
CO3	3	3	1	1	2	2	2	3	3	3	1	2
CO4	2	3	3	3	3	3	2	2	2	3	3	2

**CO-PSO Mapping**

PO	PO1	PO2	PO3	PSO4
CO1	3	2	3	2
CO2	3	2	3	3
CO3	2	1	1	3
CO4	3	2	1	1

**Relevance of the Syllabus to various indicators**



<b>Unit I</b>	<b>Introduction</b>
<b>Local</b>	Understanding these operations is crucial for individuals seeking employment in the local banking and insurance sectors or for those who wish to avail themselves of local financial services.
<b>Regional</b>	The syllabus explores concepts such as risk management, customer relationship management, and compliance, which are relevant to regional financial institutions and their operations.
<b>National</b>	It equips students with knowledge of national policies, consumer protection laws, and anti-money laundering measures, ensuring compliance and fostering responsible practices in the industry.
<b>Global</b>	Understanding global banking and insurance practices prepares students to navigate the global financial landscape and adapt to evolving trends and challenges.
<b>Employability</b>	The syllabus focuses on developing the necessary skills and knowledge required for employment in the banking and insurance sectors.
<b>Entrepreneurship</b>	The syllabus equips students with foundational knowledge of banking and insurance operations, allowing them to explore entrepreneurship opportunities within the financial sector.
<b>Skill Development</b>	The syllabus emphasizes the development of essential skills, including critical thinking, problem-solving, communication, and research skills.
<b>Professional Ethics</b>	The syllabus integrates professional ethics by addressing ethical standards, compliance requirements, and legal obligations within the banking and insurance sectors
<b>Gender</b>	
<b>Human Values</b>	Emphasizing equal opportunities, nondiscrimination, and inclusivity in the provision of financial services aligns with broader social values and promotes



	fairness in the industry.
<b>Environment &amp; Sustainability</b>	This includes exploring sustainable finance, responsible investments, and environmentally friendly practices, contributing to a more sustainable and socially responsible financial sector.
<b>Unit II</b>	<b>Sources and uses of funds in banks</b>
<b>Local</b>	It provides insights into how banks acquire funds from various stakeholders, such as depositors and investors, and allocate those funds for lending and investment purposes.
<b>Regional</b>	This knowledge is relevant locally, regionally, nationally, and globally, as it forms the foundation of banking operations and financial systems across different jurisdictions.
<b>National</b>	This knowledge is relevant locally, regionally, nationally, and globally, as it forms the foundation of banking operations and financial systems across different jurisdictions.
<b>Global</b>	This knowledge is relevant locally, regionally, nationally, and globally, as it forms the foundation of banking operations and financial systems across different jurisdictions.
<b>Employability</b>	Knowledge of sources and uses of funds in banks is highly valuable for individuals seeking employment in the banking and financial sector.
<b>Entrepreneurship</b>	Entrepreneurs often require funding for their ventures, and banks serve as potential sources of finance
<b>Skill Development</b>	Studying sources and uses of funds in banks develops essential skills for individuals in the financial industry
<b>Professional Ethics</b>	Learning about sources and uses of funds in banks involves understanding the ethical considerations and responsibilities associated with managing



	financial resources
<b>Gender</b>	The syllabus can incorporate discussions on gender equality and the importance of promoting diversity and inclusivity in the banking sector
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	As the banking sector plays a crucial role in shaping economic activities, the syllabus can address the environmental and sustainability aspects of funds utilization
<b>Unit III</b>	<b>Insurance</b>
<b>Local</b>	The syllabus on insurance operations is locally relevant as it equips students with knowledge about the insurance industry within their specific region
<b>Regional</b>	Insurance operations are often influenced by regional factors such as economic conditions, cultural norms, and legal frameworks
<b>National</b>	The syllabus addresses the national context of insurance operations, including national regulatory bodies, compliance requirements, and legislation
<b>Global</b>	In an increasingly interconnected world, the syllabus acknowledges the global nature of the insurance industry
<b>Employability</b>	The syllabus enhances students' employability by providing them with a comprehensive understanding of insurance operations
<b>Entrepreneurship</b>	The syllabus can also be relevant to aspiring entrepreneurs in the insurance industry
<b>Skill Development</b>	The syllabus focuses on developing various skills relevant to insurance operations
<b>Professional Ethics</b>	The syllabus incorporates the importance of professional ethics in the insurance industry.
<b>Gender</b>	While not explicitly mentioned, the syllabus should promote inclusivity, gender equality, and the



	recognition of human values and diversity within the insurance industry.
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	The syllabus should address the growing importance of environmental and sustainability considerations in the insurance sector.
<b>Unit IV</b>	<b>General insurance</b>
<b>Local</b>	The syllabus provides a foundation in general insurance principles and practices, which are applicable to local insurance markets
<b>Regional</b>	The syllabus prepares students to understand insurance operations within a regional context
<b>National</b>	The syllabus is designed to align with the national insurance industry and its regulations
<b>Global</b>	The syllabus incorporates knowledge and practices that have global relevance
<b>Employability</b>	The syllabus enhances students' employability by equipping them with the necessary skills and knowledge for careers in the insurance sector
<b>Entrepreneurship</b>	The syllabus can inspire entrepreneurial thinking within the insurance domain
<b>Skill Development</b>	The syllabus emphasizes the development of various skills relevant to the insurance industry
<b>Professional Ethics</b>	The syllabus highlights the importance of ethical conduct in the insurance profession
<b>Gender</b>	Although the syllabus may not explicitly address gender and human values, it can provide a platform for discussions on diversity, inclusivity, and social responsibility within the insurance industry
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	The syllabus touch upon environmental risks and sustainability considerations within insurance



	operations
<b>SDG</b>	SDG 8,9,10
<b>NEP 2020</b>	These changes are designed to make the course more relevant to the current industry landscape and to prepare students for the challenges of the 21st century.
<b>POE/4<sup>th</sup> IR</b>	Demonstrates knowledge and skills in banking and insurance industries, Can help advance career and open up new job opportunities.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>University of California, Berkeley</b>	BBA	Banking and Insurance
<b>New York University</b>	BBA	Banking and Insurance
<b>Wharton School of the University of Pennsylvania</b>	BBA	Banking and Insurance

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Management of Financial Institutions and Services</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCS176	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		

**Pre-requisite(s), if any:****Brief Syllabus:**

The course is designed to provide students with an understanding of the different types of financial institutions and services, as well as the skills necessary to analyze and manage financial risks. The course also prepares students for careers in the financial services industry.

**UNIT WISE DETAILS**

<b>Unit Number: 1</b>	<b>Financial System</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Financial System components, features, financial system and economic development

<b>Unit Number: 2</b>	<b>Financial Market</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary markets, recent developments in capital market.

<b>Unit Number: 3</b>	<b>Financial Institutions</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Indian banking industry- RBI, commercial banking, features, instruments, recent developments; Development Financial institutions (DFIs):overview and role in Indian economy; Life and non-life insurance organizations in India; Mutual Funds; Non-banking financial companies (NBFCs).

<b>Unit Number: 4</b>	<b>Financial Services</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.



**\*Self-Learning Components:**

1. Work on the assigned exercises and problems. This will help you to apply the concepts that you are learning in the course.
2. Use online resources to supplement your learning. There are many great online resources available, such as Khan Academy, Coursera, and EdX.
3. Network with professionals in the financial services industry. This is a great way to learn about the industry and to get your foot in the door.

**Reference Books:**

- Bhole, L.M. Financial Markets and Institutions. Tata McGraw-Hill Publishing Company.
- Khan, M.Y. Indian Financial System – Theory and Practice. New Delhi: Vikas Publishing House

**Define Course Outcomes (CO)**

COs	Statements
CO1	Understand the various financial institutions and risk involved with each of them in context to investments.
CO2	Understand how each of these financial institutions perform and contribute towards nation’s economy development.
CO3	Evaluate the role of government and economic policies and its impact on financial institutions.
CO4	Know and understand the various innovative financial products and learn the significance if financial engineering.





CO5	Examine the current scenario and the developments that have taken place in the finance sector.
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**COs Mapping with Levels of Bloom’s taxonomy**

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2	-	-
CO2	C2	-	-
CO3	C5	-	-
CO4	C2	-	-
CO5	-	-	-

**CO-PO Mapping**

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	2	2	3	2	3	2	3	2	3	2
CO2	3	3	3	2	3	3	3	2	2	2	3	3
CO3	2	2	2	2	2	2	3	3	3	3	3	3
CO4	2	3	3	3	3	3	1	2	2	3	1	3
CO5	1	2	2	2	1	3	2	2	3	2	3	2

**CO-PSO Mapping**

PO	PO1	PO2	PO3	PSO4
CO1	3	3	2	2
CO2	3	3	2	2
CO3	2	3	3	3
CO4	2	2	2	3



CO5	1	2	2	3
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### Relevance of the Syllabus to various indicators

<b>Unit I</b>	<b>Financial System</b>
<b>Local</b>	Understanding the financial system is crucial at the local level as it affects the economy, businesses, and individuals within a specific geographical area
<b>Regional</b>	The financial system operates within regional contexts, and the syllabus provides students with a broader perspective on regional financial markets, regional integration, and interdependencies among economies in a particular region
<b>National</b>	The syllabus focuses on the national financial system, encompassing the banking sector, stock exchanges, regulatory bodies, and monetary policies
<b>Global</b>	In today's interconnected world, understanding the global financial system is crucial. The syllabus provides an overview of international financial institutions, global financial markets, cross-border transactions, and regulatory frameworks
<b>Employability</b>	The syllabus enhances students' employability by providing them with essential knowledge and skills required in the financial industry
<b>Entrepreneurship</b>	The syllabus equips students with knowledge of funding options, capital markets, and financial planning, enabling them to make informed decisions when starting and managing their own businesses
<b>Skill Development</b>	The syllabus focuses on developing various skills essential for a career in finance, including critical thinking, problem-solving, data analysis, and communication.
<b>Professional Ethics</b>	The syllabus emphasizes the importance of professional ethics in the financial industry. It addresses ethical considerations related to client confidentiality, conflicts of interest, fair lending practices, and regulatory compliance



<b>Gender</b>	-
<b>Human Values</b>	The syllabus can integrate discussions on gender equality, human values, and diversity in the financial sector.
<b>Environment &amp; Sustainability</b>	Given the increasing focus on sustainability, the syllabus can address the role of finance in promoting environmental and social sustainability
<b>Unit II</b>	<b>Financial Market</b>
<b>Local</b>	Understanding the financial market is essential at the local level as it directly impacts the economy, businesses, and individuals within a specific region
<b>Regional</b>	Financial markets operate within regional contexts, and regional dynamics can significantly influence market trends, regulations, and investment opportunities
<b>National</b>	A well-functioning financial market facilitates capital allocation, encourages investment, and supports economic growth
<b>Global</b>	In today's interconnected world, the financial market operates on a global scale. Global financial markets impact national economies and vice versa
<b>Employability</b>	Knowledge of the financial market is highly relevant to employability in various sectors such as banking, finance, investment management, insurance, and consulting
<b>Entrepreneurship</b>	Entrepreneurs require an understanding of the financial market to raise capital, assess financial viability, and manage financial risks associated with their ventures
<b>Skill Development</b>	The syllabus for financial markets fosters the development of essential skills such as critical thinking, analytical reasoning, problem-solving, data interpretation, and financial analysis
<b>Professional</b>	The syllabus may include topics related to



<b>Ethics</b>	professional ethics in finance, promoting ethical conduct, and adhering to regulatory frameworks
<b>Gender</b>	-
<b>Human Values</b>	The syllabus can incorporate considerations related to gender, human values, and diversity in finance, aiming to promote inclusivity, equal opportunities, and ethical behavior within the financial sector
<b>Environment &amp; Sustainability</b>	Recognizing the increasing importance of environmental sustainability, the syllabus can cover topics related to sustainable finance, green investing, and the integration of environmental factors into financial decision-making
<b>Unit III</b>	<b>Financial Institutions</b>
<b>Local</b>	The syllabus provides an understanding of local financial institutions, their operations, and their impact on the local economy
<b>Regional</b>	Financial institutions operate within regional contexts and are influenced by regional economic dynamics and regulations
<b>National</b>	The syllabus offers insights into the functioning of national financial institutions, their role in the national economy, and the regulatory environment that governs them
<b>Global</b>	Financial institutions are increasingly interconnected in the global economy. The syllabus includes discussions on globalization, emerging trends, and international operations
<b>Employability</b>	The syllabus provides students with knowledge and skills that are highly relevant to careers in the banking and insurance sectors
<b>Entrepreneurship</b>	The syllabus equips students with a solid foundation in financial institutions, including risk assessment, compliance, and customer relationship management
<b>Skill</b>	The syllabus emphasizes the development of skills



<b>Development</b>	such as critical thinking, problem-solving, communication, and analytical skills
<b>Professional Ethics</b>	The syllabus covers ethical standards and professional conduct within the banking and insurance industries
<b>Gender</b>	While the syllabus itself may not explicitly address gender issues, it can be complemented with discussions on gender equality, diversity, and inclusion in the financial sector
<b>Human Values</b>	The syllabus can be expanded to incorporate discussions on human values, environmental sustainability, and the social impact of financial institutions
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Financial Services</b>
<b>Local</b>	The syllabus provides students with a comprehensive understanding of financial services, including banking, insurance, and investment activities
<b>Regional</b>	The syllabus equips students with the necessary skills and knowledge to analyze regional economic trends, assess risks, and contribute to the development of regional financial markets.
<b>National</b>	By understanding the concepts and practices covered in the syllabus, students can contribute to the stability and growth of the national financial system
<b>Global</b>	The syllabus provides students with a broad understanding of international banking, cross-border investments, and global financial markets
<b>Employability</b>	The syllabus equips students with the knowledge and skills required for various roles in the financial services industry, such as banking operations, insurance underwriting, investment analysis, and



	risk management
<b>Entrepreneurship</b>	The syllabus covers topics such as financial planning, access to capital, risk management, and financial regulations, which are crucial for starting and managing a successful business.
<b>Skill Development</b>	The syllabus focuses on developing a range of skills that are highly valued in the financial services industry. These include analytical skills, critical thinking, problem-solving, communication, teamwork, and adaptability
<b>Professional Ethics</b>	Students learn about professional codes of conduct, ethical dilemmas, and the responsibility to act in the best interests of clients.
<b>Gender</b>	It promotes inclusivity and equal opportunities for all genders, encouraging diversity in leadership roles and challenging gender biases within the sector.
<b>Human Values</b>	The syllabus highlights the significance of human values, environmental considerations, and sustainability in financial services.
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	SDG 8,9,10
<b>NEP 2020</b>	It can help to achieve these goals by providing students with the knowledge and skills they need to make informed financial decisions and to access financial services.
<b>POE/4<sup>th</sup> IR</b>	Students could learn about the different financial markets around the world, how to trade in these markets, and how to manage risk.

**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
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<b>University of California, Berkeley</b>	Master of Financial Engineering (MFE)	Financial Institutions and Markets
<b>New York University</b>	Master of Science in Finance (MSF)	Financial Institutions
<b>Wharton School of the University of Pennsylvania</b>	Master of Financial Economics (MFE)	Financial Institutions and Risk Management
<b>London Business School</b>	Master of Finance (MFin)	Financial Institutions and Markets

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>International Banking Operations</b>	MCSP174	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
<p>The program will enable us to develop knowledge and skills in relation to the legal rules regulating the financial and capital markets in the India, as well as at a global level. It also provides an opportunity to learn about the international regulatory frameworks in which banks and other financial institutions operate, as well as commercial financial issues such as the legal framework for international syndicated loans, bond issues, secured credit and insolvency.</p>			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>International Banking</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Meaning, purpose and functions; universal banking; TQM in banking; relationship			



banking; role of commercial banks in international banking; forms of international banking; operation of foreign branches of Indian banks.

**Asset liability management:** Whole sale and retail banking; international financial centers; risks in international banking. exposure management. Foreign exchange risk management by banks.

<b>Unit Number: 2</b>	<b>Borrowing function</b>	<b>No. of hours: 15</b>
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**Content Summary:**

General principles of lending with special reference to MNCs; lending process; assessment of risks (particularly credit risk), syndicated loans; project loans; concept of asset classification and management of NPAs in Indian Context; purpose of security in international banking, Negative Pledge, General Lien. Law regulator in international banking and jurisdiction of courts.

<b>Unit Number: 3</b>	<b>International business law</b>	<b>No. of hours: 15</b>
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**Content Summary:**

General principles of lending with special reference to MNCs; lending process; assessment of risks (particularly credit risk), syndicated loans; project loans; concept of asset classification and management of NPAs in Indian Context; purpose of security in international banking, Negative Pledge, General Lien. Law regulator in international banking and jurisdiction of courts.

<b>Unit Number: 4</b>	<b>Commercial arbitration for settlement of international dispute</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Concept and role; arbitration vs. litigation; arbitration vs. conciliation and mediation; salient features of UNICITRAL - model law, jurisdiction, choice of applicable law/proper law of contract; appointment of arbitrators; courts, assistance and control over arbitration proceedings; venue of arbitration; enforcement of arbitral awards.

**\*Self-Learning Components:**

- Network with professionals in the international banking industry
- There are many great online resources available, such as Khan Academy, Coursera, and EdX
- This is a great way to learn about the industry and to get your foot in the door.

**Reference Books:**

- Indian Institute of Bankers : International Banking – Legal and Regulation Aspects
- Wood P. : Law & Practices of International Finance





### Define Course Outcomes (CO)

COs	Statements
CO1	Appreciate and understand international banking and assets liability management
CO2	Appreciate General principles of lending with special reference to MNCs
CO3	Understand exchange risk management by banks.
CO4	Understand the contract for the international sale of goods

### COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2	-	-
CO2	-	-	-



CO3	C2	-	-
CO4	C2	-	-

### CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	3	3	3	2	2	2	2	3	3	3
CO2	1	2	3	1	1	2	1	1	2	3	3	2
CO3	2	2	2	2	2	2	3	3	3	3	1	1
CO4	3	3	3	3	2	2	2	2	3	3	2	1

### CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4
CO1	3	2	3	2
CO2	3	3	3	3
CO3	2	2	2	2
CO4	3	3	3	3

### Relevance of the Syllabus to various indicators

Unit I	International Banking
<b>Local</b>	The syllabus for International Banking provides local relevance by exploring the impact of global banking practices on local economies
<b>Regional</b>	Regional relevance is addressed through the syllabus by examining the role of regional banking institutions and organizations, such as regional development banks or economic integration initiatives
<b>National</b>	The syllabus emphasizes the importance of international banking in the context of national economies



<b>Global</b>	Given the focus on international banking, the syllabus has direct global relevance.
<b>Employability</b>	The syllabus enhances employability by equipping students with the necessary knowledge and skills sought by employers in the banking and finance industry
<b>Entrepreneurship</b>	While the primary focus of the syllabus is on banking operations, it can indirectly support entrepreneurship by providing students with insights into financing options, international trade finance, and risk management strategies
<b>Skill Development</b>	The syllabus promotes skill development by emphasizing critical skills such as financial analysis, risk assessment, compliance, and strategic decision-making in an international banking context
<b>Professional Ethics</b>	Professional ethics are addressed within the syllabus by highlighting the importance of ethical conduct in international banking operations.
<b>Gender</b>	
<b>Human Values</b>	While the syllabus may not explicitly address these aspects, they can be integrated into discussions and case studies within the course
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Borrowing function</b>
<b>Local</b>	Understanding the borrowing function is crucial at the local level as individuals, businesses, and organizations often rely on loans and credit facilities provided by local banks
<b>Regional</b>	In a regional context, the borrowing function becomes significant for economic development and growth. Regional banks play a vital role in providing financial support to businesses and infrastructure projects



<b>National</b>	Effective management of borrowing activities by national banks and financial institutions is essential to ensure economic stability, support government initiatives, and facilitate capital allocation for key sectors such as agriculture, manufacturing, and infrastructure development.
<b>Global</b>	Understanding global borrowing trends, international credit markets, and the role of international financial institutions is crucial for banks, corporations, and governments operating on a global scale
<b>Employability</b>	A strong understanding of the borrowing function enhances employability in the banking and financial services sector.
<b>Entrepreneurship</b>	It enables entrepreneurs to navigate the lending landscape, evaluate financing options, and prepare effective loan proposals
<b>Skill Development</b>	The syllabus for the borrowing function promotes skill development in areas such as credit analysis, financial risk assessment, loan documentation, and relationship management.
<b>Professional Ethics</b>	Emphasizing ethical conduct in credit assessment, loan disbursement, and debt recovery processes ensures responsible lending practices and upholds the integrity of the banking and financial industry.
<b>Gender</b>	The syllabus can address gender-specific considerations in the borrowing function, such as promoting equal access to credit facilities for women entrepreneurs, recognizing and addressing gender bias in loan assessments, and exploring the role of microfinance in empowering women in underserved communities.
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	The syllabus can highlight the importance of human values, environmental considerations, and sustainability in borrowing practices



<b>Unit III</b>	<b>International business law</b>
<b>Local</b>	The syllabus provides a foundation in international business law, which can be relevant to local businesses engaging in international trade or transactions
<b>Regional</b>	In a regional context, the syllabus allows students to grasp the legal considerations and implications of business transactions within a specific region or economic bloc
<b>National</b>	The syllabus covers topics such as international contracts, intellectual property rights, investment regulations, and dispute resolution mechanisms
<b>Global</b>	Given the global nature of business today, the syllabus provides a comprehensive understanding of international legal frameworks, treaties, and conventions
<b>Employability</b>	The syllabus enhances employability by equipping students with knowledge of international business law, which is highly valued by multinational corporations, law firms specializing in international law, consulting firms, and government agencies involved in international trade
<b>Entrepreneurship</b>	Understanding international business law is crucial for entrepreneurs looking to expand their ventures globally.
<b>Skill Development</b>	The syllabus promotes the development of critical skills such as legal analysis, problem-solving, negotiation, and effective communication in cross-cultural contexts
<b>Professional Ethics</b>	The syllabus covers ethical considerations in international business transactions, such as anti-corruption measures, fair competition, and corporate social responsibility
<b>Gender</b>	-



<b>Human Values</b>	While these specific aspects may not be directly covered in an international business law syllabus, they are increasingly recognized as important considerations in global business
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	<b>Commercial arbitration for settlement of international dispute</b>
<b>Local</b>	The syllabus can be relevant locally as it equips individuals with the knowledge and skills to handle commercial disputes within a local context.
<b>Regional</b>	In a regional context, the syllabus remains relevant as it provides insights into the process of commercial arbitration, which can be applied to settle disputes between entities from different countries within a specific region.
<b>National</b>	The syllabus holds relevance at the national level by educating individuals about the legal and procedural aspects of commercial arbitration in the country.
<b>Global</b>	It equips individuals with the necessary skills and understanding to handle commercial disputes involving parties from different countries, fostering cross-border collaboration and international business relationships.
<b>Employability</b>	The syllabus enhances employability by providing students with specialized knowledge and skills in commercial arbitration
<b>Entrepreneurship</b>	For aspiring entrepreneurs, understanding commercial arbitration is crucial in managing potential disputes that may arise in their business ventures.
<b>Skill Development</b>	The syllabus promotes skill development in various areas such as negotiation, mediation, legal research, critical thinking, and problem-solving.
<b>Professional</b>	It educates students about the ethical standards and



<b>Ethics</b>	professional responsibilities expected in the field.
<b>Gender</b>	It emphasizes impartiality and equal treatment of parties involved, which aligns with principles of gender equality and human rights.
<b>Human Values</b>	Although not a primary focus, the syllabus can touch upon the relevance of arbitration in resolving environmental and sustainability-related disputes, such as those arising from international investment projects or cross-border environmental agreements.
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	SDG 8,9,10
<b>NEP 2020</b>	International Banking Operations can help to achieve these goals by providing students with the knowledge and skills they need to work in the global financial services industry.
<b>POE/4<sup>th</sup> IR</b>	International Banking Operations can help to achieve this goal by providing students with the skills they need to work in the global financial services industry

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Indian Institute of Management, Ahmedabad</b>	Post Graduate Diploma in International Banking and Finance (PGD IBF)	International Banking
<b>Indian School of Business</b>	Master of Business Administration (MBA)	International Finance
<b>National Institute of Bank Management</b>	Post Graduate Programme in Banking and Financial Management (PGPBFM)	International Banking and Finance
<b>XLRI Jamshedpur</b>	Post Graduate Programme in	International



	International Management (PGPIM)	Banking
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<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Entrepreneurial Finance</b>	MCSP173	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
<p>Entrepreneurial Finance gives a detailed insight to the student about the various intricacies related to financial management and valuation of new ventures and young firms throughout business lifecycle. It addresses key questions which bothers all entrepreneurs: how much money can be raised; should be raised; when should it be raised and who is going to foot the bill; what is a reasonable valuation of the start up; and how should funding contracts and exit decisions be structured.</p>			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Business Evaluation and Valuation</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
<p>Tools to evaluate early stage business opportunity, review the standard tools of valuation applied to start-up situations, venture capital method, the real options approach to valuation.</p>			
<b>Unit Number: 2</b>	<b>Financing</b>	<b>No. of hours: 15</b>	





<b>Content Summary:</b>		
Ways to finance entrepreneurs , analyze the role of financial contracts in addressing information and incentive problems in uncertain environments.		
<b>Unit Number: 3</b>	<b>Venture Capital Funds</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b>		
Structure of venture capital funds and their fund raising process, issues of corporate venture capital and private equity funds in emerging market economies.		
<b>Unit Number: 4</b>	<b>Employment Strategies</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b>		
Employment Strategies for attracting and compensating employees in start-ups.		
<b>*Self-Learning Components:</b>		
<ol style="list-style-type: none"> <li>1. Assign students financial planning exercises that simulate the process of creating a financial plan for a startup or small business</li> <li>2. Encourage students to attend entrepreneurial networking events, startup competitions, or pitch events in their local area or online</li> <li>3. Assign research projects that require students to explore specific topics in entrepreneurial finance, such as alternative financing methods like crowdfunding, impact investing, or government grants</li> <li>4. Introduce students to investment simulation games or platforms where they can practice making investment decisions in a simulated entrepreneurial finance context</li> </ol>		
<b>Reference Books:</b>		
1. Levin, Jack S. Structuring Venture Capital, Private Equity, and Entrepreneurial Transactions. Aspen Publishers, 2009		

### Define Course Outcomes (CO)

COs	Statements
CO1	Understand the Principles of Entrepreneurial Finance



CO2	Evaluate Financing Options for Startups
CO3	Analyze Financial Statements and Perform Financial Analysis
CO4	Develop Financial Projections and Budgeting

**COs Mapping with Levels of Bloom’s taxonomy**

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2	-	-
CO2	C5	-	-
CO3	C4	-	-
CO4	-	-	-

**CO-PO Mapping**

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	3	3	3	2	2	2	2	3	3	3	3
CO2	2	2	2	2	2	3	3	3	3	2	2	2
CO3	3	3	3	3	3	2	2	2	2	2	2	3
CO4	3	3	3	2	2	2	3	3	3	2	2	2

**CO-PSO Mapping**

PO	PO1	PO2	PO3	PSO4
CO1	3	3	2	2
CO2	3	3	3	3
CO3	2	2	2	2



CO4	3	3	2	3
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### Relevance of the Syllabus to various indicators

<b>Unit I</b>	<b>Business Evaluation and Valuation</b>
<b>Local</b>	The syllabus provides a foundation for understanding and evaluating the value of local businesses within the specific economic and cultural context of a region
<b>Regional</b>	In a regional context, the syllabus enables students to evaluate businesses operating within a broader geographic area
<b>National</b>	The syllabus's relevance extends to the national level by providing students with the ability to evaluate businesses within the national economic landscape.
<b>Global</b>	Considering the global perspective, the syllabus equips students with the skills to evaluate businesses operating in international markets
<b>Employability</b>	The syllabus enhances employability by equipping students with practical skills highly valued in the business industry.
<b>Entrepreneurship</b>	For aspiring entrepreneurs, the syllabus is valuable as it helps them understand the value drivers of businesses.
<b>Skill Development</b>	The syllabus fosters skill development in critical areas such as financial analysis, data interpretation, market research, and decision-making
<b>Professional Ethics</b>	Business evaluation and valuation involve ethical considerations, such as ensuring transparency, accuracy, and integrity in financial reporting and analysis
<b>Gender</b>	
<b>Human Values</b>	While the direct connection of the syllabus to these specific aspects may be limited, integrating gender



	perspectives, human values, and sustainability considerations in case studies and discussions can help students understand the broader societal impacts of business evaluation and valuation.
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	<b>Financing</b>
<b>Local</b>	The syllabus for Financing is relevant at the local level as it equips students with knowledge and skills related to financial management, investment, and risk assessment
<b>Regional</b>	The syllabus on Financing can provide students with the understanding of regional financial markets, economic trends, and investment opportunities.
<b>National</b>	The syllabus's relevance extends to the national level as it covers topics such as banking, financial institutions, capital markets, and macroeconomic factors
<b>Global</b>	It covers topics such as international finance, global markets, foreign exchange, and multinational corporations
<b>Employability</b>	The syllabus's focus on financing equips students with practical skills and knowledge sought after by employers in various sectors.
<b>Entrepreneurship</b>	The syllabus provides students with insights into funding options, financial planning, and capital structure.
<b>Skill Development</b>	The syllabus contributes to skill development by nurturing analytical thinking, problem-solving abilities, financial modeling, and data analysis skills
<b>Professional Ethics</b>	It covers topics such as corporate governance, regulatory compliance, and ethical conduct in financial decision-making
<b>Gender</b>	-



<b>Human Values</b>	While not directly covered by the syllabus, it is important to address gender, human values, and diversity within the context of finance.
<b>Environment &amp; Sustainability</b>	Sustainable finance is an emerging field that considers environmental and social factors in investment decisions.
<b>Unit III</b>	<b>Venture Capital Funds</b>
<b>Local</b>	Understanding venture capital funds is relevant locally as it can foster local entrepreneurship, attract investment, and stimulate economic growth within the local business ecosystem.
<b>Regional</b>	The syllabus's relevance extends regionally by providing knowledge and skills needed to identify and support innovative startups in the region, thereby promoting regional entrepreneurship and economic development.
<b>National</b>	Venture capital funds play a crucial role in national economies by providing funding to startups, encouraging innovation, and creating job opportunities.
<b>Global</b>	In a globalized world, venture capital funds operate across borders, supporting startups with potential for international growth
<b>Employability</b>	The syllabus enhances students' employability by equipping them with knowledge and skills relevant to venture capital, an industry that plays a significant role in the startup ecosystem.
<b>Entrepreneurship</b>	Venture capital funds are closely linked to entrepreneurship as they provide funding, mentorship, and expertise to startups.
<b>Skill Development</b>	The syllabus emphasizes various skills crucial for success in the venture capital field, such as financial analysis, due diligence, valuation, deal structuring, and portfolio management.
<b>Professional</b>	The syllabus can address professional ethics within



<b>Ethics</b>	the context of venture capital by discussing topics such as conflicts of interest, fiduciary responsibilities, and transparency in investment decision-making
<b>Gender</b>	The syllabus can incorporate discussions on gender diversity and inclusion within the venture capital ecosystem
<b>Human Values</b>	The syllabus can include discussions on the ethical implications of investment decisions, social impact investing, and responsible investment practices
<b>Environment &amp; Sustainability</b>	Sustainable and impact-focused investments are gaining significance in the venture capital landscape.
<b>Unit IV</b>	<b>Employment Strategies</b>
<b>Local</b>	It can address the challenges and opportunities faced by entrepreneurs and finance professionals at the local level.
<b>Regional</b>	The syllabus can cover regional funding sources, regulatory frameworks, and emerging entrepreneurial ecosystems within the region.
<b>National</b>	The syllabus can focus on national-level policies, government initiatives, and financing mechanisms that support entrepreneurship and promote access to finance for startups and small businesses.
<b>Global</b>	The syllabus can incorporate global trends, international funding sources, cross-border investments, and emerging practices in entrepreneurial finance to prepare students for global opportunities and challenges.
<b>Employability</b>	It can cover topics such as financial analysis, investment evaluation, risk management, and strategic decision-making, equipping students with practical skills sought by employers.
<b>Entrepreneurship</b>	The syllabus can provide insights into entrepreneurial mindset, opportunity recognition, business planning, and venture capital funding.



<b>Skill Development</b>	The syllabus can focus on developing critical skills such as financial modeling, valuation techniques, investment analysis, and communication skills.
<b>Professional Ethics</b>	The syllabus can address ethical dilemmas, corporate governance practices, and responsible investment strategies, instilling a sense of professional ethics and integrity among students.
<b>Gender</b>	It can address gender disparities in access to finance and encourage a gender-balanced perspective in entrepreneurial finance.
<b>Human Values</b>	The syllabus can incorporate discussions on the social impact of entrepreneurial finance, sustainable finance practices, and the integration of environmental, social, and governance (ESG) factors in investment decisions
<b>Environment &amp; Sustainability</b>	-
<b>SDG</b>	SDG 8,9,10
<b>NEP 2020</b>	Entrepreneurial Finance can help to achieve these goals by providing students with the knowledge and skills they need to start and manage successful businesses.
<b>POE/4<sup>th</sup> IR</b>	Entrepreneurial Finance can help to achieve this goal by providing students with the skills they need to work in the global entrepreneurial ecosystem.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Stanford Graduate School of Business</b>	Master of Business Administration (MBA)	Entrepreneurial Finance
<b>Harvard Business</b>	Master of Business	Entrepreneurial



<b>School</b>	Administration (MBA)	Finance
<b>Columbia Business School</b>	Master of Business Administration (MBA)	Entrepreneurial Finance
<b>Wharton School of the University of Pennsylvania</b>	Master of Business Administration (MBA)	Entrepreneurial Finance





## **TAXATION ELECTIVES**

<b>Taxation Electives</b>			
<b>S. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
Elective 1	MCSP186	Strategic Financial Management	<b>4</b>
Elective 2	MCSP185	Principles and Practices of Taxation	<b>4</b>
Elective 3	MCSP184	Indirect Tax Framework	<b>4</b>
Elective 4	MCSP183	Entrepreneurial Finance	<b>4</b>



<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>STRATEGIC FINANCIAL MANAGEMENT</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCSP186	4-0-0	4
<b>Type of Course:</b>	<b>DISCIPLINE SPECIFIC ELECTIVES</b>		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Strategic financial management refers to specific planning of the usage and management of a company's financial resources to attain its objectives as a business concern and return maximum value to shareholders over the long run. Shareholder Value Creation (SCV): Market Value Added (MVA) , Market-to-Book Value (M/BV) , Economic Value Added (EVA) , Managerial Implications of Shareholder Value Creation, Leverage Effect and Shareholders' Risk , Capital Structure Planning and Policy, Financial Options and Value of the Firm, Dividend Policy and Value of the Firm, Techniques of Investment Appraisal Under Risk and Uncertainty			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Title: Financial Goals and Strategy:</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Shareholder Value Creation (SCV): Market Value Added (MVA) – Market-to-Book Value (M/BV) – Economic Value Added (EVA) – Managerial Implications of Shareholder Value Creation			
<b>Unit</b>	<b>Title: Financial Strategy for Capital</b>	<b>No. of hours:</b>	



<b>Number: 2</b>	<b>Structure:</b>	<b>15</b>
<b>Content Summary:</b> Leverage Effect and Shareholders' Risk, Capital Structure Planning and Policy, Financial Options and Value of the Firm , Dividend Policy and Value of the Firm.		
<b>Unit Number: 3</b>	<b>Title: Investment Strategy:</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> Techniques of Investment Appraisal Under Risk and Uncertainty , Risk Adjusted Net Present Value , Risk Adjusted Internal Rate of Return, Capital Rationing, Decision Tree Approach for Investment Decisions , Evaluation of Lease Vs Borrowing Decision.		
<b>Unit Number: 4</b>	<b>Merger Strategy and Takeover Strategy</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> Theories of Mergers, Horizontal and Conglomerate Mergers, Merger Procedure, Valuation of Firm, Financial Impact of Merger, Merge and Dilution Effect on Earnings Per Share, Merger and Dilution Effect on Business Control.  <b>Takeover Strategy:</b> Types of Takeovers, Negotiated and Hostile Bids, Takeover Procedure , Takeover Defences, Takeover Regulations of SEBI, Distress Restructuring Strategy, Sell offs, Spin Offs, Leveraged Buyouts.		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Start with a comprehensive textbook on Strategic Financial Management. Look for titles that cover essential concepts, case studies, and real-world examples.</li><li>• Explore online platforms that offer courses specifically focused on Strategic Financial Management. Websites like Coursera, Udemy, and edX provide a wide range of courses that cater to different learning styles and levels of expertise.</li><li>• Many educational websites and platforms host video lectures on Strategic Financial Management. These lectures can provide a more engaging and interactive learning experience. Websites like YouTube, Khan Academy, and academic institutions' websites often have video</li></ul>		



lectures on various topics within financial management.

**Reference Books:**

1. PG Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas, New Delhi
2. Weaver, Strategic Corporate Finance, Cengage, ND
3. Weston JF, Chung KS & Heag SE., Mergers, Restructuring & Corporate Control, Prentice Hall.
4. Van Horn, JC, Financial Management and Policy, Prentice Hall, New Delhi

**Define Course Outcomes (CO)**

COs	Statements
CO1	Consolidate knowledge of and apply the technical language and practices of financial management;
CO2	Undertake sophisticated financial analysis with regard to Corporate valuation, interest rate and currency risk management and present the information in an appropriate format;
CO3	Evaluate, synthesise and apply the contemporary theories and empirical evidence concerning Financial Management to a range of problems and situations
CO4	Critically evaluate the impact of macroeconomics and recognize the role of international financial institutions in the financial management of multinationals
CO5	Identify and assess the potential impact of emerging issues in finance and financial management.

COs Mapping with Levels of Bloom’s taxonomy



CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C1,C3	-	-
CO2	-	-	-
CO3	C5	-	-
CO4	C5	-	-
CO5	-	-	-

### CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3		-	-	-	-	-
CO2	-	3	-	-	-	-	-
CO3	-	3	3	-	-	-	-
CO4	-	-	-	-	-	3	3
CO5	-	-	-	-	-	-	2

### CO-PSO Mapping

PSO	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-
CO2	2	-	-	3
CO3	-	2	-	-
CO4	-	2	-	-
CO5	-	2	2	2

### Relevance of the Syllabus to various indicators

Unit I	Financial Goals and Strategy
Local	At the local level, financial goals and strategies are crucial



	for businesses, organizations, and individuals within a specific community or geographical area. Local businesses need to establish clear financial goals, such as revenue targets, profitability, and cash flow management.
<b>Regional</b>	Financial goals and strategies become more complex at the regional level. Regional entities, such as regional governments, economic development organizations, or industry associations.
<b>National</b>	Financial goals and strategies at the national level are essential for governments and central banks.
<b>Global</b>	Financial goals and strategies at the global level pertain to international organizations, multinational corporations, and global financial institutions. Global financial goals may involve expanding market share, maximizing shareholder value, achieving sustainable growth, or managing global financial risks.
<b>Employability</b>	Understanding financial goals and strategies is crucial for employability. Individuals need to have financial goals in terms of their career aspirations, salary expectations, and personal financial stability.
<b>Entrepreneurship</b>	Financial goals and strategies are fundamental to entrepreneurship. Entrepreneurs need to define their financial objectives, such as revenue targets, profitability, and return on investment.
<b>Skill Development</b>	Financial goals and strategies are relevant to skill development as they help individuals identify the financial outcomes they want to achieve through enhancing their skills.
<b>Professional Ethics</b>	Financial goals and strategies need to be aligned with professional ethics. Professionals should set ethical financial goals that prioritize integrity, transparency, and responsible financial practices.
<b>Gender</b>	Financial goals and strategies are essential for addressing gender-related financial disparities and promoting financial inclusion.
<b>Human Values</b>	Financial goals and strategies can be aligned with human values to ensure ethical and responsible financial practices.
<b>Environment &amp;</b>	Financial goals and strategies are critical for promoting



<b>Sustainability</b>	environmental sustainability. Organizations and individuals can set financial goals related to sustainable investing, reducing carbon footprints, or supporting environmentally friendly initiatives.
<b>Unit II</b>	<b>Financial Strategy for Capital Structure</b>
<b>Local</b>	At the local level, financial strategy for capital structure is relevant to local businesses and organizations. It involves determining the optimal mix of debt and equity financing to support their operations and growth.
<b>Regional</b>	Financial strategy for capital structure becomes more complex at the regional level. Regional entities, such as regional development banks or investment agencies, play a role in facilitating regional economic growth and development
<b>National</b>	Financial strategy for capital structure is crucial at the national level. National governments and central banks set policies and regulations to manage the financial system and support economic growth.
<b>Global</b>	Financial strategy for capital structure is relevant in the global context, especially for multinational corporations and global financial institutions.
<b>Employability</b>	Understanding financial strategy for capital structure is important for employability, especially for roles in finance, accounting, and corporate finance.
<b>Entrepreneurship</b>	Financial strategy for capital structure is critical for entrepreneurs starting their ventures. Entrepreneurs need to determine the appropriate mix of debt and equity financing that aligns with their business goals, risk tolerance, and growth plans.
<b>Skill Development</b>	Understanding financial strategy for capital structure is relevant to skill development in finance and accounting.
<b>Professional Ethics</b>	Financial strategy for capital structure should align with professional ethics. Professionals in finance and accounting should adhere to ethical standards when making capital structure decisions.
<b>Gender</b>	Financial strategy for capital structure can have implications for gender equality and empowerment. Gender considerations in capital structure decisions involve



	promoting equal access to financial resources and opportunities for women and addressing gender-based biases.
<b>Human Values</b>	Financial strategy for capital structure can align with human values, such as integrity, fairness, and social responsibility.
<b>Environment &amp; Sustainability</b>	Financial strategy for capital structure is relevant to environmental sustainability. Capital structure decisions can have environmental implications through the allocation of financial resources to environmentally friendly projects or initiatives.
<b>Unit III</b>	<b>Investment Strategy</b>
<b>Local</b>	At the local level, financial strategy for capital structure is relevant to local businesses and organizations. It involves determining the optimal mix of debt and equity financing to support their operations and growth
<b>Regional</b>	Financial strategy for capital structure becomes more complex at the regional level. Regional entities, such as regional development banks or investment agencies, play a role in facilitating regional economic growth and development.
<b>National</b>	Financial strategy for capital structure is crucial at the national level. National governments and central banks set policies and regulations to manage the financial system and support economic growth.
<b>Global</b>	Financial strategy for capital structure is relevant in the global context, especially for multinational corporations and global financial institutions. Multinational corporations need to develop global capital structure strategies to fund their international operations, manage currency risks, and optimize their global financing options.
<b>Employability</b>	Understanding financial strategy for capital structure is important for employability, especially for roles in finance, accounting, and corporate finance. Employers seek professionals who can analyze and make informed decisions about capital structure.
<b>Entrepreneurship</b>	Financial strategy for capital structure is critical for entrepreneurs starting their ventures. Entrepreneurs need to determine the appropriate mix of debt and equity





	financing that aligns with their business goals, risk tolerance, and growth plans.
<b>Skill Development</b>	Understanding financial strategy for capital structure is relevant to skill development in finance and accounting. It is essential for professionals seeking to enhance their expertise in financial analysis, investment management, and corporate finance.
<b>Professional Ethics</b>	Financial strategy for capital structure should align with professional ethics. Professionals in finance and accounting should adhere to ethical standards when making capital structure decisions.
<b>Gender</b>	Financial strategy for capital structure can have implications for gender equality and empowerment. Gender considerations in capital structure decisions involve promoting equal access to financial resources and opportunities for women and addressing gender-based biases.
<b>Human Values</b>	Financial strategy for capital structure can align with human values, such as integrity, fairness, and social responsibility. Capital structure decisions should consider the impact on various stakeholders, including employees, customers, and the broader community.
<b>Environment &amp; Sustainability</b>	Financial strategy for capital structure is relevant to environmental sustainability. Capital structure decisions can have environmental implications through the allocation of financial resources to environmentally friendly projects or initiatives.
<b>Unit IV</b>	<b>Merger Strategy</b>
<b>Local</b>	Merger strategy is relevant at the local level when local businesses or organizations consider merging with other local entities. It can help consolidate resources, expand market reach, improve competitiveness, and enhance operational efficiencies within the local market.
<b>Regional</b>	Merger strategy becomes more complex at the regional level. Regional entities, such as regional development organizations or industry associations, may consider merger strategies to strengthen regional cooperation, promote economic development, and address regional challenges.



<b>National</b>	Merger strategy is crucial at the national level, especially for governments and regulators. National governments may employ merger strategies to optimize resources, improve public service delivery, and enhance the efficiency of government agencies or state-owned enterprises.
<b>Global</b>	Merger strategy is relevant in the global context, particularly for multinational corporations operating across borders. Global mergers and acquisitions (M&A) can help companies expand their global footprint, access new markets, gain technological expertise, or achieve synergies through consolidation.
<b>Employability</b>	Understanding merger strategy is important for employability, particularly in roles related to corporate strategy, finance, and business development. Employers seek professionals who can analyze merger opportunities, assess their strategic fit, and execute successful integration processes.
<b>Entrepreneurship</b>	Merger strategy is relevant to entrepreneurs considering growth through mergers or acquisitions. Entrepreneurs may explore merger strategies as a means to accelerate market entry, gain access to complementary resources or capabilities, or expand their customer base.
<b>Skill Development</b>	Merger strategy is important for skill development in corporate finance, strategy, and business management. Professionals can enhance their expertise by acquiring skills related to financial valuation, due diligence, negotiation, and post-merger integration.
<b>Professional Ethics</b>	Merger strategy should align with professional ethics. Professionals involved in merger activities should uphold principles of fairness, transparency, and integrity throughout the process.
<b>Gender</b>	Merger strategy can have implications for gender equality and diversity within organizations. Companies that prioritize gender equality can consider merger strategies that promote gender-balanced leadership and inclusive workplace cultures.
<b>Human Values</b>	Merger strategy can align with human values such as fairness, transparency, and employee well-being. Companies pursuing mergers can consider the impact on employees and stakeholders, ensuring that the merger



	process is conducted ethically and with respect for the rights and well-being of all parties involved.
<b>Environment &amp; Sustainability</b>	Merger strategy can incorporate considerations related to environmental impact and sustainability. Companies can assess potential merger partners based on their environmental practices and commitment to sustainability.
<b>SDG</b>	SDG 4.4
<b>NEP 2020</b>	It aligns with the objective of Strategic Financial Management, which focuses on the application of financial principles in strategic decision-making.
<b>POE/4th IR</b>	In the context of Strategic Financial Management, educators and institutions can consider incorporating elements of the Fourth Industrial Revolution into the curriculum. This may involve integrating discussions on how emerging technologies are reshaping financial management practices, exploring the use of financial analytics tools, and emphasizing the importance of data-driven decision-making.

**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>BITS Pilani</b>	MBA	Financial Management
<b>Jain University</b>	MBA	Financial Analysis and Planning
<b>Vallore Institute of Technology</b>	B.com (H)	Financial Management
<b>O P Jindal Global University</b>	BBA	Financial Management

<b>Department:</b>	<b>School of Management and Commerce</b>
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<b>Course Name:</b> <b>PRINCIPLES AND OF PRACTICES OF TAXATION</b>	<b>Course Code</b> MCSP185	<b>L-T-P</b> 4-0-0	<b>Credits</b> 4
<b>Type of Course:</b>	<b>DISCIPLINE SPECIFIC ELECTIVES</b>		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b> <p>This course looks at how tax systems work and the principles that lie behind tax systems. Topics covered include the reasons for taxation and the main types of tax, how income is taxed, how the tax administration operates, Principles of taxation, Tax-GDP Ratio: Meaning, Significance &amp; Determinants. Tax Equity: Benefit Principle of Taxation; Ability to-pay principle of taxation. Tax Capacity &amp; Tax Effort, Tax bases and tax policy, Determinants of tax yield, Classification of taxes. Assignment Rules of Foreign Income- Source Versus Residence; Methods to alleviate international tax duplication: Exemption, Tax Credit Method, Bilateral Tax Treaty, Multilateral Tax Treaty, OECD Model &amp; United Nations Model- Tax Convention, Types of tax incidence, Factors determining extent of tax shifting, taxation and efficiency: Excess Burden of Taxation; Administrative Costs; Compliance Costs. Distribution of Tax Burden, Rationale for constitutional arrangements. Distribution of taxation powers between the Center and States in the constitution of India</p>			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Title: Introduction</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b> <p>Principles of taxation, Tax-GDP Ratio: Meaning, Significance &amp; Determinants. Tax Equity: Benefit Principle of Taxation; Ability to-pay principle of taxation. Tax Capacity &amp; Tax Effort, Tax bases and tax policy – Determinants of tax yield – Classification of taxes.</p>			
<b>Unit Number: 2</b>	<b>Title: International Double Taxation</b>	<b>No. of hours: 15</b>	



**Content Summary:**

Assignment Rules of Foreign Income- Source Versus Residence; Methods to alleviate international tax duplication: Exemption, Tax Credit Method, Bilateral Tax Treaty, Multilateral Tax Treaty, OECD Model & United Nations Model- Tax Convention, International Tax Avoidance and Evasion; Transfer Pricing; Tax Heavens, Tax Treaty Shopping – Anti Avoidance Measures. Indian Law on Double Tax Relief.

<b>Unit Number: 3</b>	<b>Title: Incidence of Taxation</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Types of tax incidence, Factors determining extent of tax shifting, taxation and efficiency; Excess Burden of Taxation; Administrative Costs; Compliance Costs. Distribution of Tax Burden, - Buoyancy and elasticity of tax revenue-Tax evasion in India, causes and consequences of tax evasion, Methods to curb tax evasion, Tax Incentives: Rationale, benefits and costs of tax incentives, forms of tax incentives: Tax Holidays, investment allowance, deductions, reinvestment incentives etc.

<b>Unit Number: 4</b>	<b>Title: Constitutional Provisions Pertaining to Taxes</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Rationale for constitutional arrangements. Distribution of taxation powers between the Center and States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes. Recommendations of the Thirteenth Finance Commission.  
**Tax treatment of capital gains:** exemption, presumptive tax, Tax amnesties.

**Self-Learning Components:**

- Look for online courses or tutorials that specifically focus on project planning and evaluation.
- Websites like Coursera, Udemy, and edX offer a range of courses on project management that cover topics such as project planning, scheduling, risk management, and evaluation techniques.
- Seek out case studies related to project planning and evaluation.
- Analyzing real-world project management cases can help you understand how projects are planned, executed, and evaluated in different industries and contexts.
- Many project management textbooks include case studies, or you can



search for case studies online or in academic journals.

**Reference Books:**

1. Peerzode, Sayal Afzal, Economics of Taxation, Atlantic Publishers & Distributors Pvt. Ltd.
2. Goode. Richard, Government Finance in Developing Countries, New Delhi. Tata –McGraw Hill publishing Company Ltd.
3. Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee
4. Government of India, Ministry of Finance, Speeches of Union Finance Ministers, 1947-48 to 1984-85
5. Singhania. Vinod K, Direct Taxes: Law and Practice (Delhi: Taxmann Publications (p)

**Define Course Outcomes (CO)**

COs	Statements
CO1	Critically evaluate the various principles of taxation based on the taxation legislation and landmark taxation decisions issued by the courts and the Administrative Appeals Tribunal.
CO2	Apply advanced knowledge of the principles that distinguish between the concepts of income, capital and gifts and general and specific deductions; and incorporate these into a tax planning environment.
CO3	Critically analyse the complexities of taxation principles in relation to various taxable entities and analyse and critically address the key issues related to tax planning opportunities.
CO4	Apply knowledge of research principles to work individually or collaboratively in diverse groups to research and develop appropriate and relevant solutions to taxation issues and problems.

COs Mapping with Levels of Bloom’s taxonomy



CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C5,	-	-
CO2	C3,C1	-	-
CO3	C4	-	-
CO4	C3, C1	-	-

### CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3				2		
CO2	3		3			3	
CO3		2					
CO4				3		3	3

### CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4
CO1	3			
CO2	3		3	
CO3		2		
CO4		2		2

### Relevance of the Syllabus to various indicators

Unit I	Introduction
<b>Local</b>	Understanding the principles and practices of taxation is relevant at the local level for individuals and businesses within a specific community or jurisdiction. Local taxation systems impact local businesses and individuals, including income tax, property tax, sales tax, and other local taxes.
<b>Regional</b>	Taxation principles and practices are important at the regional level, where regional governments or economic



	unions may have shared tax policies or coordination mechanisms.
<b>National</b>	Introduction to principles and practices of taxation is highly relevant at the national level. National governments rely on taxation to generate revenue for public expenditure and to achieve socio-economic objectives
<b>Global</b>	Taxation principles and practices have implications at the global level due to the interconnectedness of the global economy. Global taxation issues include international tax treaties, transfer pricing, taxation of multinational corporations, and efforts to combat tax avoidance and evasion
<b>Employability</b>	Knowledge of taxation principles and practices enhances employability, particularly in roles related to accounting, finance, tax consultancy, or tax administration. Employers value individuals with expertise in taxation as they can contribute to tax compliance, financial planning, and tax-efficient strategies within organizations.
<b>Entrepreneurship</b>	Knowledge of taxation principles and practices is essential for entrepreneurs. Entrepreneurs need to understand the tax implications of their business activities, comply with tax regulations, and plan their finances tax-efficiently.
<b>Skill Development</b>	Learning about taxation principles and practices contributes to skill development in finance, accounting, and tax-related disciplines. Developing skills in tax planning, tax compliance, and tax analysis enhances individuals' professional capabilities, allowing them to provide valuable insights and services in tax-related matters.
<b>Professional Ethics</b>	Understanding taxation principles and practices should be aligned with professional ethics. Professionals in tax-related roles need to adhere to ethical standards, maintain confidentiality, and provide accurate and unbiased advice to clients or employers.
<b>Gender</b>	The principles and practices of taxation have implications for gender equality and women's empowerment. Tax systems can play a role in addressing gender disparities by considering gender-specific issues. For example, tax policies can address gender pay gaps, provide tax incentives for women-owned businesses, or support work-





	life balance through family-friendly tax provisions.
<b>Human Values</b>	Taxation principles and practices can align with human values such as fairness, equity, and social justice. Tax policies should consider the impact on different socio-economic groups and promote a fair distribution of the tax burden.
<b>Environment &amp; Sustainability</b>	Taxation principles and practices are relevant to environmental sustainability. Tax systems can be used as tools to promote environmentally friendly practices and address sustainability challenges. For example, governments may introduce carbon taxes or green tax incentives to encourage businesses and individuals to adopt eco-friendly practices.
<b>Unit II</b>	<b>International Double Taxation</b>
<b>Local</b>	Understanding international double taxation is relevant at the local level for businesses and individuals engaged in cross-border transactions. Local businesses and taxpayers need to be aware of the potential tax implications when conducting international business activities, such as taxation of foreign income and the availability of tax relief measures through tax treaties
<b>Regional</b>	International double taxation has implications at the regional level, particularly within regional economic blocs or customs unions. Regional integration efforts aim to harmonize tax policies and eliminate barriers to trade and investment.
<b>National</b>	International double taxation is highly relevant at the national level as it affects the tax policies and strategies of individual countries. National governments need to address double taxation concerns to promote international trade, attract foreign direct investment, and avoid double taxation disputes.
<b>Global</b>	International double taxation is a critical topic at the global level due to the interconnectedness of the global economy. Global efforts, such as the work of the Organisation for Economic Co-operation and Development (OECD), aim to address international tax challenges, including double taxation.
<b>Employability</b>	Understanding international double taxation enhances



	employability, particularly in roles related to international taxation, cross-border transactions, or global tax compliance.
<b>Entrepreneurship</b>	International double taxation is relevant for entrepreneurs engaged in global business activities. Entrepreneurs need to consider the potential tax implications of cross-border transactions, such as taxation of foreign income, transfer pricing, and the availability of tax incentives or relief measures.
<b>Skill Development</b>	Learning about international double taxation contributes to skill development in the field of international taxation. Developing skills related to tax treaties, transfer pricing, and international tax planning enhances professionals' capabilities in managing international tax issues.
<b>Professional Ethics</b>	International double taxation should be approached with professional ethics in mind. Tax professionals and practitioners need to ensure compliance with applicable tax laws and regulations, uphold integrity in international tax planning, and promote transparency and accountability.
<b>Gender</b>	While international double taxation does not have a direct gender dimension, tax policies and practices can indirectly impact gender equality. Tax systems that consider gender-specific issues, such as addressing gender pay gaps or providing tax incentives for women entrepreneurs, can help promote gender equality.
<b>Human Values</b>	International double taxation, when addressed ethically and with a focus on fairness, aligns with human values such as equity, transparency, and social responsibility.
<b>Environment &amp; Sustainability</b>	While international double taxation does not directly relate to environmental sustainability, tax policies and practices can have implications for environmental and sustainability goals.
<b>Unit III</b>	<b>Incidence of Taxation</b>
<b>Local</b>	Understanding the incidence of taxation at the local level is essential for local businesses and individuals. Local taxes, such as property taxes or local sales taxes, directly impact the local community.
<b>Regional</b>	Taxation incidence is relevant at the regional level when regional governments or economic unions consider tax



	policies that affect multiple jurisdictions. Regional tax policies can influence economic integration, trade flows, and investment decisions within the region.
<b>National</b>	The incidence of taxation is of utmost importance at the national level. National tax policies have significant implications for economic growth, income distribution, and public finances.
<b>Global</b>	Tax incidence is relevant at the global level due to the interconnectedness of the global economy. International tax policies, such as transfer pricing rules and tax treaties, determine the allocation of tax burdens among countries and multinational corporations
<b>Employability</b>	Knowledge of tax incidence enhances employability, particularly in roles related to accounting, finance, taxation, and public policy. Employers seek professionals who can analyze the impact of tax policies, evaluate the distributional effects of taxation, and provide insights into tax planning and compliance.
<b>Entrepreneurship</b>	The incidence of taxation is relevant for entrepreneurs and small businesses. Understanding how taxes are distributed among different stakeholders helps entrepreneurs make informed decisions regarding business planning, pricing strategies, and tax compliance.
<b>Skill Development</b>	Learning about the incidence of taxation contributes to skill development in economics, finance, and public policy. Developing skills related to tax incidence analysis, microeconomic modeling, and data interpretation enhances professionals' abilities to analyze the effects of tax policies on different groups and assess the efficiency and equity of tax systems.
<b>Professional Ethics</b>	Tax incidence analysis can have ethical dimensions, particularly when considering the fairness and equity of tax systems.
<b>Gender</b>	The incidence of taxation can have implications for gender equality and women's empowerment. Tax policies and their incidence can either exacerbate or alleviate gender disparities in income and wealth distribution
<b>Human Values</b>	The incidence of taxation is connected to human values such as fairness, equity, and social justice. Tax systems



	that reflect these values ensure that tax burdens are distributed in a way that is perceived as fair and equitable across different income groups.
<b>Environment &amp; Sustainability</b>	Tax incidence can be relevant in the context of environmental sustainability. Environmental taxes, such as carbon taxes or taxes on polluting activities, are designed to incentivize environmentally friendly behavior and discourage harmful practices.
<b>Unit IV</b>	<b>Constitutional Provisions Pertaining to Taxes</b>
<b>Local</b>	Understanding constitutional provisions pertaining to taxes at the local level is crucial for local governments and authorities responsible for tax administration.
<b>Regional</b>	Constitutional provisions pertaining to taxes can also be relevant at the regional level, particularly in federations or decentralized systems. Regional governments may have constitutional authority to levy and administer certain taxes within their jurisdictions.
<b>National</b>	At the national level, constitutional provisions pertaining to taxes define the legal framework for tax administration and tax policy formulation. The constitution often establishes the authority, powers, and limitations of the national government in imposing taxes, raising revenues, and implementing tax policies
<b>Global</b>	Although constitutional provisions pertaining to taxes primarily operate at the national or regional levels, they can indirectly influence global tax matters.
<b>Employability</b>	Knowledge of constitutional provisions pertaining to taxes enhances employability in roles related to taxation, public policy, and legal advisory services.
<b>Entrepreneurship</b>	Constitutional provisions pertaining to taxes impact entrepreneurs and businesses by defining the tax framework within which they operate. Understanding constitutional provisions helps entrepreneurs comply with tax laws, plan their business operations, and navigate the legal and constitutional aspects of taxation.
<b>Skill Development</b>	Learning about constitutional provisions pertaining to taxes contributes to skill development in legal research, tax policy analysis, and constitutional law.



<b>Professional Ethics</b>	Understanding constitutional provisions pertaining to taxes is essential for professionals to ensure ethical tax practice. Professionals involved in tax advisory, policy formulation, or tax administration must adhere to constitutional principles, uphold the rule of law, and act in accordance with professional ethics
<b>Gender</b>	Constitutional provisions pertaining to taxes can indirectly impact gender equality and women's empowerment. Tax policies influenced by constitutional provisions can address gender disparities and promote gender equality through various measures.
<b>Human Values</b>	Constitutional provisions related to taxes can align with human values such as fairness, equity, and social justice. These provisions can establish the principles of progressive taxation, ensuring that tax burdens are distributed based on individuals' ability to pay.
<b>Environment &amp; Sustainability</b>	Constitutional provisions pertaining to taxes can play a role in promoting environmental sustainability.
<b>SDG</b>	SDG 4.4
<b>NEP 2020</b>	the NEP 2020 emphasizes the importance of developing critical thinking, problem-solving, and practical skills among students. It encourages the integration of vocational education and skill development into the curriculum, which aligns with the practical nature of project planning and evaluation.
<b>POE/4th IR</b>	The Fourth Industrial Revolution in the context of Project Planning and Evaluation helps students develop a holistic understanding of the subject, considering both philosophical perspectives and the impact of technological advancements.

**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>



<b>Jain University</b>	M.com	Accounting and Taxation
<b>Gujarat University</b>	B.com	Taxation
<b>Delhi University</b>	B.com (H)	Income-tax Laws and Practice
<b>Christ university</b>	B.com	Practices of Taxation

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>INDIRECT TAX FRAMEWORK</b>	MCSP184	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
<p>This course provides an overview of the basic structure of indirect taxes and covers key concepts in the field. At the end of this study unit, students will be able to analyze indirect taxes, more specifically of GST and its working. Rebate &amp; Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filing and Filing of return (ITR – I and II), Assessment of Hindu undivided families, Income Tax Authorities &amp; their powers, procedure for assessment, Indirect Taxes; GST - Overview</p>			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Introduction</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Rebate & Relief of Tax, computation of Total income of individuals,			



computation of Tax liability of individuals. Filing and Filing of return (ITR – I and II)		
<b>Unit Number: 2</b>	<b>Assessment</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> Assessment of Hindu undivided families, Assessment of firms & Association of persons		
<b>Unit Number: 3</b>	<b>Tax Authorities and their powers</b>	<b>No. of hours: 15</b>
<b>Content Summary</b> Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax, Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions.		
<b>Unit Number: 4</b>	<b>GST</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> Indirect Taxes; GST - Overview, Implementation, Liability of tax payer, GST council, Levy of GST , Compliances.		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Explore online platforms that offer courses on the Indirect Tax Framework. Websites like Udemy, Coursera, and TaxGuru provide a range of courses taught by experienced instructors.</li><li>• Look for courses that cover topics such as goods and services tax (GST), customs duty, and central excise, and ensure they align with your country's specific tax laws and regulations.</li><li>• Seek out case studies and practical examples related to indirect tax scenarios.</li><li>• Analyzing real-world cases can help you understand the application of tax laws, identify issues, and develop problem-solving skills. Look for case</li></ul>		



studies in textbooks, tax journals, or tax-related websites.

**Reference Books:**

1. Singhania, V.K., & Singhania, M. Student Guide to Income Tax. New Delhi: Taxman Publications.
2. Singhania, V.K., Singhania, K., & Singhania, M. Direct Taxes Planning and Management. New Delhi: Taxmann Publications.
3. Lal, B.B. Direct Taxes. New Delhi: Pearson Education.
4. Bhagwati, P. Direct Taxes law & Practice. New Delhi: Wishwa Prakashan.
5. Ahuja., G., & Gupta, R. Simplified Approach to income Tax. Agra: Sahitya Bhawan Publishes & Distributors.
6. Dr. Vandana bangar, Dr. Yogendra Bangar, Comprehensive Guide to Indirect Tax Laws , Aadhya Prakashan Publishing

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
CO1	To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
CO2	To understand the provisions and procedure to compute total income and tax payable by an individual. HUF, Firms and AOP/BOI. .
CO3	To understand various tax rebate & relief and procedure to file IT return
CO4	To understand the concept of TDS and advance payment of tax.
CO5	To understand the concept of recovery and refund of tax.

COs Mapping with Levels of Bloom’s taxonomy





CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	-	-	-
CO2	C2	-	-
CO3	C2	-	-
CO4	C2	-	-
CO5	C2	-	-

### CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	3
CO2	3	-	3	-	-	3	-
CO3	3	-	3	-	-	3	-
CO4	-	3	-	-	-	3	3
CO5	3	-	-	-	-	-	3

### CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-
CO2	-	3	-	-
CO3	-	-	2	-
CO4	-	-	2	-
CO5	-	-	-	3

### Relevance of the Syllabus to various indicators

Unit I	Introduction
Local	Understanding the local indirect tax framework is crucial for businesses and individuals operating at the local level.



	Local governments often levy indirect taxes, such as sales tax or value-added tax (VAT)
<b>Regional</b>	Indirect tax frameworks can also be relevant at the regional level, particularly in economic unions or regional trade blocs. Regional indirect tax harmonization efforts, such as the European Union's Value Added Tax (VAT) system, aim to create a common tax framework within the region.
<b>National</b>	Indirect tax frameworks are significant at the national level as they form an essential component of a country's tax system. National governments use indirect taxes to generate revenue, regulate consumption, and influence economic behavior.
<b>Global</b>	Indirect tax frameworks have global relevance due to the interconnectedness of the global economy and international trade.
<b>Employability</b>	Knowledge of indirect tax frameworks enhances employability in roles related to tax compliance, tax advisory, and financial management.
<b>Entrepreneurship</b>	Understanding the indirect tax framework is essential for entrepreneurs to navigate tax obligations, manage costs, and ensure compliance with tax laws.
<b>Skill Development</b>	Learning about indirect tax frameworks contributes to skill development in tax analysis, compliance management, and financial planning.
<b>Professional Ethics</b>	Professionals working with indirect tax frameworks should adhere to professional ethics and integrity. They should ensure compliance with tax regulations, provide accurate and transparent tax advice, and maintain confidentiality of client information.
<b>Gender</b>	While the direct link between the introduction to indirect tax framework and gender may not be evident, indirect tax policies can have an impact on gender equality. Indirect taxes can affect the affordability of goods and services, which may have a disproportionate impact on certain groups, including women.
<b>Human Values</b>	Indirect tax frameworks can align with human values by incorporating principles of fairness, equity, and social



	justice.
<b>Environment &amp; Sustainability</b>	Indirect tax frameworks can be leveraged to promote environmental and sustainability objectives. Governments can use indirect taxes as a policy tool to discourage the consumption of goods or services with negative environmental impacts.
<b>Unit II</b>	<b>Assessment</b>
<b>Local</b>	The assessment of HUF and firms is relevant at the local level as it involves the taxation and evaluation of these entities within a specific jurisdiction.
<b>Regional</b>	The assessment of HUF and firms may have regional relevance, particularly in regions with specific tax regulations or regional taxation systems.
<b>National</b>	The assessment of HUF and firms is highly relevant at the national level as it forms an integral part of the national tax system.
<b>Global</b>	While the assessment of HUFs and firms primarily pertains to national tax systems, it may have indirect relevance at the global level due to the international nature of business operations and cross-border taxation.
<b>Employability</b>	Knowledge of the assessment of HUF and firms enhances employability in roles related to tax accounting, tax advisory, and financial management.
<b>Entrepreneurship</b>	The assessment of HUF and firms directly affects entrepreneurs and businesses operating in the form of HUF or firm structures
<b>Skill Development</b>	Learning about the assessment of HUF and firms contributes to skill development in tax analysis, tax planning, and financial management.
<b>Professional Ethics</b>	Professionals involved in the assessment of HUF and firms should adhere to professional ethics and integrity.
<b>Gender</b>	While the direct link between the assessment of HUF and firms and gender may not be evident, the fair and equitable assessment of taxes can indirectly contribute to gender equality.
<b>Human Values</b>	The assessment of HUF and firms can indirectly align with human values such as fairness, transparency, and



	accountability.
<b>Environment &amp; Sustainability</b>	The direct link between the assessment of HUF and firms and environment & sustainability may not be evident. However, indirectly, tax policies related to environmental sustainability and incentives for environmentally friendly practices can influence the assessment process.
<b>Unit III</b>	<b>Tax Authorities and their powers</b>
<b>Local</b>	Income tax authorities are relevant at the local level as they enforce and administer income tax regulations within a specific jurisdiction.
<b>Regional</b>	While income tax authorities primarily operate at the national level, regional coordination and cooperation among tax authorities may occur in certain regions or economic unions.
<b>National</b>	Income tax authorities at the national level are responsible for administering and enforcing income tax laws and regulations within a country.
<b>Global</b>	While income tax authorities primarily operate at the national level, there can be indirect relevance at the global level due to international tax coordination and treaties.
<b>Employability</b>	Knowledge of income tax authorities enhances employability in roles related to tax accounting, tax advisory, and financial management.
<b>Entrepreneurship</b>	Income tax authorities directly affect entrepreneurs and businesses as they are responsible for administering and enforcing income tax regulations.
<b>Skill Development</b>	Learning about income tax authorities contributes to skill development in tax analysis, compliance management, and financial planning.
<b>Professional Ethics</b>	Professionals involved with income tax authorities should adhere to professional ethics and integrity. They should ensure accurate and transparent reporting, comply with tax laws and regulations, maintain confidentiality of taxpayer information, and provide unbiased advice
<b>Gender</b>	By implementing policies that prevent gender-based discrimination in tax laws and providing equal opportunities, income tax authorities can promote gender



	equity and empower women financially.
<b>Human Values</b>	Income tax authorities are closely tied to human values, particularly equity and fairness. They are responsible for establishing a tax system that upholds the principles of justice and equality.
<b>Environment &amp; Sustainability</b>	Income tax authorities have a role to play in promoting environmental sustainability
<b>Unit IV</b>	<b>GST</b>
<b>Local</b>	The introduction of Goods and Services Tax (GST) has significant relevance at the local level. It replaces multiple indirect taxes with a unified tax structure, creating a simplified and streamlined system for local businesses
<b>Regional</b>	At the regional level, GST harmonizes the taxation system across different states or regions within a country.
<b>National</b>	GST holds immense relevance at the national level, as it unifies the tax structure across the entire country.
<b>Global</b>	In a global context, GST has implications for international trade and commerce. It harmonizes the tax system within a country, making it easier for businesses to navigate cross-border transactions.
<b>Employability</b>	GST impacts employability by creating a demand for skilled professionals in taxation and accounting.
<b>Entrepreneurship</b>	GST has a positive impact on entrepreneurship. By simplifying the tax compliance process and creating a common tax framework, it reduces the administrative burden on entrepreneurs.
<b>Skill Development</b>	The implementation of GST necessitates skill development initiatives focused on taxation and accounting.
<b>Professional Ethics</b>	GST highlights the importance of professional ethics in the domain of taxation. Tax professionals, such as accountants and tax consultants, are required to uphold ethical standards while providing tax-related services.
<b>Gender</b>	While GST itself may not have direct implications on gender, it can indirectly influence gender equality and empowerment.



<b>Human Values</b>	The topic of Goods and Services Tax (GST) aligns with several human values such as fairness, transparency, and inclusivity. GST promotes fairness by creating a level playing field for businesses, regardless of their size or location.
<b>Environment &amp; Sustainability</b>	GST can play a role in promoting environment sustainability through its tax policies and incentives.
<b>SDG</b>	SDG 4
<b>NEP 2020</b>	The NEP 2020 provides a broader framework that encourages a student-centric and skill-oriented approach to education, which can be applied to the teaching and learning of the Indirect Tax Framework.
<b>POE/4th IR</b>	Understanding the impact of the 4th IR on taxation can help students adapt to the changing landscape and leverage technology for effective tax compliance, analysis, and reporting.

**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Mumbai University</b>	B.com	Direct and indirect tax
<b>Amity University</b>	B.com (H)	Indirect Taxes & Amendments
<b>Christ University</b>	B.com	Indirect Taxes Law and Practice
<b>Jain University</b>	M.com	Accounting and Taxation

<b>Department:</b>	<b>School of Management and Commerce</b>
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<b>Course Name:</b> <b>ENTREPRENEURIAL FINANCE</b>	<b>Course Code</b> MCSP183	<b>L-T-P</b> 4-0-0	<b>Credits</b> 4
<b>Type of Course:</b>			
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b> <p>Entrepreneurial Finance gives a detailed insight to the student about the various intricacies related to financial management and valuation of new ventures and young firms throughout business lifecycle. Business Evaluation and Valuation: Tools to evaluate early-stage business opportunity, review the standard tools of valuation applied to start-up situations, venture capital method, Financing: Ways to finance entrepreneurs, analyse the role of financial contracts in addressing information and incentive problems in uncertain environments, Venture Capital Funds: structure of venture capital funds and their fund raising process, issues of corporate venture capital and private equity funds in emerging market economies. Employment Strategies for attracting and compensating employees in start-ups</p>			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Business Evaluation and Valuation</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b> <p>Business Evaluation and Valuation: Tools to evaluate early-stage business opportunity, review the standard tools of valuation applied to start-up situations, venture capital method, the real options approach to valuation.</p>			
<b>Unit Number: 2</b>	<b>Financing</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b> <p>Financing: Ways to finance entrepreneurs, analyse the role of financial contracts in addressing information and incentive problems in uncertain environments.</p>			



<b>Unit Number: 3</b>	<b>Venture Capital Funds</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b>  Venture Capital Funds: structure of venture capital funds and their fund raising process, issues of corporate venture capital and private equity funds in emerging market economies.  Exit: how founders should exit. Should they sell to another company, take it public, or continue independently as a private company		
<b>Unit Number: 4</b>	<b>Employment Strategies</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b>  Employment Strategies for attracting and compensating employees in start-ups		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Online platforms like Coursera, edX, and Udemy offer courses specifically focused on Entrepreneurial Finance.</li><li>• These courses often include video lectures, quizzes, and practical exercises to enhance your understanding and application of financial concepts in the entrepreneurial context. Look for courses taught by reputable instructors or offered by renowned institutions.</li><li>• Analyze case studies and real-world examples that demonstrate the application of financial principles in entrepreneurial ventures.</li><li>• Look for case studies that highlight the financial challenges, funding strategies, and financial decision-making faced by entrepreneurs. Analyzing these cases will help you understand the practical application of financial concepts in the entrepreneurial context.</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Metrick, Andrew, and Ayako Yasuda. <i>Venture Capital and the Finance of Innovation</i>. Wiley, 2010. ISBN: 9780470454701.</li><li>2. Bhavesh, M Patel, Project Management, Vikas Publishing House, New Delhi.</li><li>3. Machiraju, H. R., Project Finance, Vikas Publishing House, New</li></ol>		





Delhi.  
4. Rao, P.C.K., Project Management and Control , Sultan Chand & Sons,  
N.Delhi.

### Course Outcomes (CO)

COs	Statements
CO1	The goal of Entrepreneurial Finance is to prepare students make better investment and financing decisions in entrepreneurial settings both as entrepreneurs and as investors.
CO2	Primarily designed for students who plan to get involved with a new venture at some point in their career -- as a founder, early employee, advisor or investor.
CO3	Also appropriate for students interested in gaining a broader view of the financing landscape for young firms, going beyond the basics of venture capital and angel financing to look at venture debt, bank finance, corporate venture capital and receivables financing.

COs Mapping with Levels of Bloom's taxonomy



CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	-	-	-
CO2	-	-	-
CO3	-	-	-

### CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3					3	
CO2	3	3		2	3		
CO3		2	3				3

### CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4
CO1	3		3	
CO2		3		
CO3				3

### Relevance of the Syllabus to various indicators

Unit I	Introduction
<b>Local</b>	Understanding entrepreneurial finance at the local level is essential for local businesses and entrepreneurs seeking funding for their ventures.



<b>Regional</b>	Entrepreneurial finance is relevant at the regional level as well, particularly in regions or economic blocs with specific funding mechanisms or regional investment programs.
<b>National</b>	Entrepreneurial finance is of utmost importance at the national level, as it contributes to economic growth, job creation, and innovation
<b>Global</b>	Entrepreneurial finance has global relevance due to the interconnectedness of the global economy and the increasing internationalization of startups and entrepreneurial ventures.
<b>Employability</b>	Knowledge of entrepreneurial finance enhances employability in roles related to finance, investment, and entrepreneurship support.
<b>Entrepreneurship</b>	Entrepreneurial finance is directly relevant to entrepreneurship, as it deals with the financial aspects of starting, managing, and growing a business.
<b>Skill Development</b>	Learning about entrepreneurial finance contributes to skill development in financial analysis, investment evaluation, and financial management.
<b>Professional Ethics</b>	Entrepreneurial finance should be approached with professional ethics in mind. Professionals involved in entrepreneurial finance, such as investors, financial advisors, or investment bankers, should adhere to ethical standards, integrity, and transparency.
<b>Gender</b>	Entrepreneurial finance has implications for gender equality and women's entrepreneurship. Gender disparities exist in access to financial resources, including venture capital and bank loans, which can hinder women entrepreneurs in starting and growing their businesses.
<b>Human Values</b>	Entrepreneurial finance aligns with human values such as fairness, social justice, and economic empowerment.
<b>Environment &amp; Sustainability</b>	Entrepreneurial finance can play a role in promoting environmental sustainability.
<b>Unit II</b>	<b>Financing</b>
<b>Local</b>	Understanding financing at the local level is crucial for local businesses, organizations, and individuals seeking funding for their projects or initiatives.



<b>Regional</b>	Financing at the regional level involves funding initiatives that span multiple jurisdictions or regions within a country or economic union..
<b>National</b>	Financing at the national level is essential for government projects, public infrastructure, and economic development initiatives.
<b>Global</b>	Financing at the global level pertains to funding initiatives that transcend national borders or involve international organizations and institutions.
<b>Employability</b>	Knowledge of financing is relevant for employability in various roles related to finance, investment, and project management.
<b>Entrepreneurship</b>	Financing is a critical aspect of entrepreneurship as it provides the necessary capital to start and grow businesses
<b>Skill Development</b>	: Learning about financing contributes to skill development in financial analysis, investment evaluation, and financial management.
<b>Professional Ethics</b>	Financing decisions should be approached with professional ethics in mind. Professionals involved in financing, such as financial advisors, investment managers, or project finance specialists, should adhere to ethical standards, integrity, and transparency.
<b>Gender</b>	Financing is relevant to gender equality and women's empowerment. Access to financing is often unequal, with women entrepreneurs facing greater challenges in securing funding compared to their male counterparts.
<b>Human Values</b>	Financing aligns with human values such as fairness, social justice, and economic well-being.
<b>Environment &amp; Sustainability</b>	Financing has a significant impact on environmental sustainability. The allocation of financial resources can support environmentally responsible projects, renewable energy initiatives, sustainable agriculture practices, and green technologies.
<b>Unit III</b>	<b>Venture Capital Funds</b>
<b>Local</b>	Venture capital funds are relevant at the local level as they



	provide funding to local startups and businesses.
<b>Regional</b>	Venture capital funds also have relevance at the regional level. Regional venture capital funds or initiatives support startups and innovative companies within a specific region or economic bloc.
<b>National</b>	Venture capital funds are essential at the national level for fostering innovation, economic growth, and job creation.
<b>Global</b>	Venture capital funds have global relevance due to the international nature of venture capital investments.
<b>Employability</b>	Knowledge of venture capital funds enhances employability in roles related to finance, investment, and entrepreneurship support.
<b>Entrepreneurship</b>	Venture capital funds are directly relevant to entrepreneurship as they provide vital funding for startups and high-growth ventures.
<b>Skill Development</b>	Learning about venture capital funds contributes to skill development in financial analysis, investment evaluation, and entrepreneurial management.
<b>Professional Ethics</b>	Venture capital funds should adhere to professional ethics, transparency, and integrity in their investment practices.
<b>Gender</b>	Venture capital funds are relevant to gender equality and women's entrepreneurship.
<b>Human Values</b>	Venture capital funds align with human values such as fairness, social justice, and economic well-being.
<b>Environment &amp; Sustainability</b>	Venture capital funds have relevance in promoting environmental sustainability.
<b>Unit IV</b>	<b>Employment Strategies</b>
<b>Local</b>	Employment strategies in startups are relevant at the local level as startups often play a vital role in local economic development and job creation.
<b>Regional</b>	At the regional level, employment strategies in startups contribute to regional economic competitiveness and talent retention.
<b>National</b>	Employment strategies in startups are relevant at the national level for fostering entrepreneurship, job creation,



	and economic growth
<b>Global</b>	Employment strategies in startups have global relevance due to the international nature of startups and the global labor market.
<b>Employability</b>	Knowledge of employment strategies in startups enhances employability in various roles related to human resources, talent management, and entrepreneurship support.
<b>Entrepreneurship</b>	Employment strategies in startups directly impact entrepreneurship as startups need to attract and retain skilled talent to succeed.
<b>Skill Development</b>	Learning about employment strategies in startups contributes to skill development in areas such as talent acquisition, employee engagement, and organizational development.
<b>Professional Ethics</b>	Employment strategies in startups should align with professional ethics and fairness
<b>Gender</b>	Employment strategies in startups can be designed to promote gender equality and support women's participation in the startup ecosystem.
<b>Human Values</b>	Employment strategies in startups should align with human values such as fairness, respect, and inclusivity. These values ensure that startups prioritize the well-being and development of their employees
<b>Environment &amp; Sustainability</b>	Employment strategies in startups can incorporate environmental and sustainability considerations.
<b>SDG</b>	SDG 4
<b>NEP 2020</b>	The NEP encourages educational institutions to incorporate practical exercises, case studies, and industry internships to provide hands-on experiences in Entrepreneurial Finance.
<b>POE/4<sup>th</sup> IR</b>	The impact of the 4th IR on financial systems, entrepreneurship, and investment opportunities can help students navigate the evolving landscape of Entrepreneurial Finance.



**Benchmarking Universities (at least 4-5 standard university contents must be referred):**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
<b>Amity University</b>	BBA	Entrepreneurship Finance
<b>Jain University</b>	MBA	Financial Reporting, Statements and Analysis
<b>Symbiosis International</b>	MBA	Finance Strategy
<b>BITS Pilani</b>	MBA	Venture Capital and Private Equity