



**K.R. MANGALAM UNIVERSITY**



# **SCHOOL OF MANAGEMENT AND COMMERCE**

**Bachelors of Commerce**

**Undergraduate Course**

**2023-26**



## 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

- The program aims to provide students with a comprehensive understanding of various business disciplines, including accounting, finance, marketing, management, economics, and business law. Students gain knowledge about the fundamental concepts, theories, and practices that form the basis of modern business.
- The BCom program aims to develop students' critical thinking and analytical skills. Through case studies, projects, and real-world applications, students learn to analyze complex business situations, identify problems, and propose effective solutions.
- The BCom program emphasizes developing students' oral and written communication abilities, presentation skills, and teamwork. Students learn how to effectively convey information, work collaboratively, and interact with colleagues, clients, and stakeholders.
- The program emphasizes the importance of ethical decision-making and responsible business practices. Students learn about corporate social responsibility, business ethics, sustainability, and the impact of business activities on society and the environment.
- Given the increasingly global nature of business, the BCom program aims to expose students to international business concepts and practices. Students gain an understanding of global markets, international trade, cross-cultural communication, and the challenges and opportunities of conducting business in a globalized world.
- The BCom program aims to equip students with the skills and knowledge necessary for successful careers in various business sectors. It may include opportunities for internships, industry connections, and career development workshops.



## **Career Avenues**

A Bachelor of Commerce (BCom) degree opens up a variety of career avenues across different sectors. Here are some common career paths pursued by BCom graduates:

- Accounting and Finance
- Marketing and Sales
- Human Resources
- Supply Chain Management
- Entrepreneurship
- Consulting
- Banking and Financial Services
- Insurance and Risk Management
- Government and Non-Profit Organizations
- International Business

## **Prospective Companies**

- HDFC Bank
- ICICI Bank
- Axis Bank
- Yes Bank
- Amazon
- Flipkart
- Google
- Nestle
- PepsiCo
- Coca-Cola
- Marico
- Dabur

## **Duration**

3 Years (Full-Time)

## **Eligibility Criteria**

The candidate should have passed 10+2 or its equivalent examination from a recognized Board 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 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.



## Mission

SOMC is committed to

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

## About School

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital, 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.

## Programme Outcomes (POs)

**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.** To prepare students to possess a strong foundation of knowledge in various business disciplines, including accounting, finance, marketing, management, economics, and business law. They should be able to apply this knowledge to analyze business problems, make informed decisions, and contribute effectively in their chosen field.

**PEO2.** To prepare graduates' to demonstrate the ability to think critically, analyze complex business situations, and solve problems. They should be able to evaluate information, identify issues, and develop creative and practical solutions that meet organizational objectives.

**PEO3.** To develop graduates should be able to communicate effectively in oral and written forms. They should be skilled in conveying complex





business concepts and ideas to diverse audiences, including clients, colleagues, and stakeholders.

**PEO4.** To nurture graduates' should understand the importance of ethical behavior in business and demonstrate a commitment to social responsibility. They should be aware of ethical issues in business decision-making and be able to apply ethical frameworks to address these issues.

## Programme Specific Outcome (PSO)

**PSO1: Fundamental Knowledge:** To provide a strong foundation and understanding of functioning of business organizations, commercial transactions, and business management.

**PSO2: Critical Thinking:** To develop knowledge and skills in Accounting & Finance, Banking & Insurance, Security Markets, Taxation, Human Resource Management and Marketing Management etc. by adopting learner centered pedagogical practices.

**PSO3: Preparedness for Higher Education:** To develop competency in students to pursue higher level programs such as CA, CWA, CS, MBA or other Master's Programs in Commerce / Management.

**PSO4: Application based Knowledge:** To enable students to demonstrate progressive learning relating to latest taxation practices related to individuals and corporates.

**PSO5: Industry Ready:** To enhance employability and entrepreneurship among the students to take up challenging job assignments.

## 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

S.N .	Category	Course Code	Proposed Title	L	T	P	C
1	Major	MCMC101	Management Thought and Applications	4	0	0	4
2	Major	MCMC103	Business Application Of Economics	4	0	0	4
3	Major	MCMB101	Contemporary Practices in Auditing	4	0	0	4
4	Major	MCMB103	Accounting For Business	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>24</b>

**SEMESTER II**

<b>S.N.</b>	<b>Course Code</b>	<b>Course Code</b>	<b>Proposed Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	Category	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	Major		Minor II	4	0	0	4
5	Minor		Open Elective I	3	0	0	3
6	Open Elective	SEC026	MS Excel for Business	2	0	0	2
7	SEC		Value Added Course	2	0	0	2
<b>TOTAL</b>				<b>23</b>			<b>23</b>

**SEMESTER III**

<b>S.N.</b>	<b>Course Code</b>	<b>Course Code</b>	<b>Proposed Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	Major	MCMC201	Human Capital Management	4	0	0	4
2	Major	MCMB201	Financial Markets and Investments	4	0	0	4
3	Minor		Minor III	4	0	0	4
4	Open Elective		Open Elective II	3	0	0	3
5	AEC	AEC021	AEC I	3	0	0	3
6	SEC	SEC027	Critical and Design Thinking	2	0	0	2
7	VAC		Extension Activities	2	0	0	2
8	INT/PROJ	SIMB001	Summer Internship / Research Project	0	0	0	2
<b>TOTAL</b>				<b>22</b>			<b>24</b>



**SEMESTER IV**

S.N.	Category	Course Code	Proposed Title	L	T	P	C
1	Major	MCMC202	Research Methodology For Business	3	1	0	4
2	Major		Discipline Specific Elective II	4	0	0	4
3	Minor		Minor IV	4	0	0	4
4	Open Elective		Open Elective III	3	0	0	3
5	AEC	AEC022	AEC II	3	0	0	3
6	SEC	SEC028	Business Intelligence Tools	2	0	0	2
7	VAC		Value Added Course	2	0	0	2
<b>TOTAL</b>				<b>21</b>	<b>1</b>		<b>22</b>

**SEMESTER V**

S.N.	Category	Course Code	Proposed Title	L	T	P	C
1	Major	MCMB301	Understanding Direct Tax Framework	3	1	0	4
2	Major	MCMB303	Cost Accounting	4	0	0	4
3	Major		Discipline Specific Elective III	4	0	0	4
4	Minor		Minor V	4	0	0	4
5	AEC	AEC023	AEC III	3	0	0	3
6	INT/PROJ	SIMB002	Summer Internship / Research Project	0	0	0	2
<b>TOTAL</b>				<b>18</b>			<b>20</b>



**SEMESTER VI**

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

**Total Credits: 134**



## **SEMESTER-I**



<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>				
<p>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.</p>				
<b>UNIT WISE DETAILS</b>				
<b>Unit Number: 1</b>	<b>Title: Introduction</b>		<b>No. of hours: 15</b>	
<p>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.</p>				
<b>Unit</b>	<b>Title: Planning &amp; Organizing</b>		<b>No. of hours:</b>	



<b>Number: 2</b>		<b>15</b>
<p><b>Planning:</b> Nature, Scope and Objectives of Planning; Types of Plans; Planning Process; Business Forecasting; MBO; Concept, Types, Process and Techniques of Decision-Making; Bounded Rationality.</p> <p><b>Organizing:</b> 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.</p>		
<b>Unit Number: 3</b>	<b>Title: Staffing</b>	<b>No. of hours: 15</b>
<p>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 &amp; Schmidt Model and Managerial Grid.</p>		
<b>Unit Number: 4</b>	<b>Title: Controlling</b>	<b>No. of hours: 15</b>
<p>Nature and Scope of Control; Types of Control; Control Process; Control Techniques - Traditional and Modern; Effective Control System.</p>		
<p><b>Self-Learning Components:</b></p> <ul style="list-style-type: none"> <li>• Enroll in online courses or Massive Open Online Courses (MOOCs) offered by reputable platforms like Coursera, edX, or Udemy.</li> <li>• Study and analyze real-world case studies that showcase the application of management theories and concepts.</li> <li>• Engage in online forums and discussion groups focused on management topics.</li> <li>• Read business magazines and publications like Harvard Business Review, Forbes, or The Economist.</li> <li>• Explore reputable management-related websites, such as the websites of management associations, business schools, or management consulting firms.</li> </ul>		
<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Stoner, Freeman and Gilbert Jr. (2013). Management (6<sup>th</sup> Edition). New Delhi: Pearson Prentice Hall of India.</li> <li>3. Chopra R. K., Mohan Puneet, &amp; Sharma Vandana (2010). Principles &amp; Practices of Management. New Delhi: Sun India Publication.</li> </ol>		





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	-	-	-
CO4	C3	-	-

**CO-PO Mapping**

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

**CO-PSO Mapping**

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2				
CO3		3	2	
CO4				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 &amp; 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:**

<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
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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>Business Application Of Economics</b>		MCMC103	4-0-0	4
<b>Type of Course:</b>		Programme Core		
<b>Pre-requisite(s), if any:</b>				
<b>Brief Syllabus:</b>				
<p>The fundamental and unique course of Micro Economics would encourage the action - leaning and value adding potential business learners by Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Consumer Behavior and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Theory of Production: Meaning and Concept of Production, Factors of Production and production function. Fixed and Variable Factors. Cost Analysis &amp; Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale.</p>				
<b>UNIT WISE DETAILS</b>				
<b>Unit Number: 1</b>	Introduction to Business Economics		<b>No. of hours: 15</b>	
<p>Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Difference between Business Economic and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalize, Instrumentalism, Market forces and Equilibrium, Risk, Return and Profits.</p>				
<b>Unit</b>	Consumer Behavior and Demand		<b>No. of hours:</b>	



<b>Number: 2</b>	Analysis	<b>15</b>
Consumer Behavior and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along Vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand and Expectation Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods (Brief).		
<b>Unit Number: 3</b>	Theory of Production	<b>No. of hours: 15</b>
Theory of Production: Meaning and Concept of Production, Factors of Production and production function. Fixed and Variable Factors. Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISOQUANTS.		
<b>Unit Number: 4</b>	Cost Analysis & Price Output Decisions	<b>No. of hours: 15</b>
Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale. Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• BCom students to gain knowledge and skills in areas such as microeconomics, macroeconomics, managerial economics, and applied econometrics.</li><li>• They often include case studies and real-world examples to illustrate the practical implications of economic concepts.</li><li>• Self-learning components focused on economic forecasting and market research techniques.</li><li>• BCom students understand how economic indicators, market trends, and consumer behavior impact business decision-making.</li></ul>		



**Reference Books:**

1. Dwivedi, D.N.; Managerial Economics, Vikas Publishing House.
2. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons.
3. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd.
4. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company
5. Chaturvedi, D.D. and S. L. Gupta; Business Economics, Brijwasi Publishers.

**Course Outcomes (CO)**

COs	Statements
<b>CO1</b>	Microeconomics as a discipline develops skills in the students to understand functioning of entire economy on the basis of individual.
<b>CO2</b>	Students would be exposed to economic dilemmas as per the course boundaries which will be updated with new thinking and gears while delivering the course.
<b>CO3</b>	Microeconomics enables studying the causes, effects and solutions of general redundancy.
<b>CO4</b>	Structural market framework gives immense understanding about the market at a large level

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 7. Knowledge 8. Understand 9. Apply 10. Analyze 11. Evaluate 12. Create	Affective levels(A) 6. Receiving 7. Responding 8. Valuing 9. Organizing 10. Characterizing	Psychomotor levels(P) 6. Imitation 7. Manipulation 8. Precision 9. Articulation 10. Improving
CO1	C2	-	-
CO2	-	-	-





CO3	-	-	-
CO4	C2	-	-

### CO-PO Mapping

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

### CO-PSO Mapping

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

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Business Economics
Local	Local businesses use economic principles to analyze market demand, set prices, and make production decisions. They also consider local factors such as labor supply, consumer preferences, and competition within the community.
Regional	Regional businesses consider economic factors specific to a particular region. This includes factors like regional economic growth, infrastructure development, transportation costs, and



	regional trade patterns.
National	At the national level, businesses analyze macroeconomic indicators such as GDP, inflation, interest rates, and government policies.
Global	In the global business environment, economic considerations become even more crucial. Businesses analyze international trade patterns, exchange rates, tariffs, and global economic trends to make decisions regarding export/import strategies, foreign market entry, and supply chain management.
Employability	Economics plays a vital role in understanding labor markets, employment trends, and skills demand.
Entrepreneurship	Economic concepts such as supply and demand, cost analysis, and pricing strategies help entrepreneurs make informed decisions and maximize their chances of success.
Skill Development	Economics provides insights into the demand for different skills in the market. Businesses use economic analysis to identify skill gaps, plan training programs, and invest in skill development initiatives.
Professional Ethics	Economics includes the study of ethical principles in business decision-making. Understanding the ethical implications of economic choices helps businesses maintain integrity, build trust with stakeholders, and comply with legal and regulatory frameworks.
Gender	-
Human Values	Economics provides a framework for considering human values in business decisions. Businesses incorporate social responsibility, sustainability, and ethical considerations into their strategies.
Environment & Sustainability	-
Unit II	Consumer Behavior and Demand Analysis
Local	At the local level, consumer behavior and demand analysis study the preferences and buying patterns of consumers within a specific geographic area.
Regional	Regional consumer behavior analysis expands the study to a larger geographical area, encompassing different local



	markets within a region.
National	National consumer behavior and demand analysis involve examining the buying behavior of consumers across the entire country.
Global	Global consumer behavior analysis addresses the complexities of international markets.
Employability	Consumer behavior analysis also plays a role in employability, particularly in industries related to marketing, advertising, and customer service.
Entrepreneurship	Entrepreneurs rely on consumer behavior and demand analysis to identify gaps in the market and explore untapped opportunities.
Skill Development	Theory of Demand, Law of Demand, Movement along Vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand
Professional Ethics	Professionals need to possess analytical skills to interpret consumer data, conduct surveys, and draw insights from market research to make informed business decisions.
Gender	-
Human Values	Businesses may align their products and marketing messages with values such as sustainability, social responsibility, and community engagement to appeal to socially conscious consumers.
Environment & Sustainability	-
Unit III	Theory of Production
Local	In the context of the theory of production, local production refers to the production activities that occur within a specific locality or community.
Regional	Regional production refers to the production activities that take place within a particular region or geographic area.
National	National production refers to the overall production activities that occur within the boundaries of a nation.
Global	Global production, also known as international production,



	refers to the production activities that extend beyond national boundaries.
Employability	Employability refers to an individual's ability to gain and maintain employment. It includes a range of skills, knowledge, and attributes that make a person desirable to employers.
Entrepreneurship	Entrepreneurship is the process of identifying and exploiting business opportunities by taking risks and organizing resources.
Skill Development	Skill development refers to the acquisition and enhancement of skills, knowledge, and competencies necessary for performing specific tasks or jobs.
Professional Ethics	Professional ethics refers to the moral principles and standards that guide the conduct of individuals in a professional setting.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Cost Analysis & Price Output Decisions
Local	By understanding the costs involved, local businesses can determine the most efficient production methods and set prices that cover their expenses while remaining competitive in the local market.
Regional	Regional businesses assess these factors to determine their cost structure and establish prices and output levels that align with regional market conditions.
National	National-level cost analysis and price-output decisions consider broader economic factors. Businesses consider national market dynamics, competition, macroeconomic indicators, government regulations, and taxes.
Global	Global businesses evaluate these factors to determine pricing strategies and output levels that enable them to compete and succeed in multiple markets worldwide.
Employability	Price-output decisions in employability involve setting compensation levels and designing job roles that align with



	the organization's cost structure while attracting and retaining skilled employees.
Entrepreneurship	For entrepreneurs, cost analysis is essential in understanding the financial viability of their business ideas. It involves evaluating start-up costs, fixed and variable costs, and estimating revenue potential.
Skill Development	Price-output decisions for skill development consider the value of skills in the job market and strike a balance between affordable skill development opportunities and ensuring quality outcomes.
Professional Ethics	Cost analysis from an ethical perspective involves considering fair and transparent cost allocation methods by Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	SDG 8
NEP 2020	Aligns with the focus on economics and business education.
POE/4th IR	Aligns with economic principles in understanding the impact of the 4th IR on productivity, market dynamics, employment patterns, and income distribution.

**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
Christ University	BCom	Business Economics - I
Amity University	BCom	Microeconomic Theory and Applications - I



Symbiosis University	BCom	Micro Economic Analysis -1
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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>
CONTEMPORARY PRACTICES IN AUDITING	<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.		
<b>Self-Learning Components:</b> <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>		
<b>Reference Books:</b> <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

**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	-	-
CO	-	-	-
CO	C1	-	-
CO	C1	-	-

**CO-PO Mapping**

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





### CO-PSO Mapping

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

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Auditing
Local	-
Regional	Auditing practices vary across different jurisdictions, as each region or country may have its own legal and regulatory requirements.
National	Understand the meaning of audit, types of audit, audit process and audit programme
Global	Auditing ensures financial transparency and accountability at the local, regional, national, and global levels, providing stakeholders with confidence in the financial information of organizations.
Employability	Auditing skills are highly valued in the job market, making individuals employable in accounting firms, corporations, government agencies, and non-profit organizations. To familiarize students with auditing principles and procedures.
Entrepreneurship	For entrepreneurs, understanding auditing helps in establishing financial controls, ensuring compliance, and building trust with investors, partners, and customers.
Skill Development	Understanding the meaning of Internal Control, Internal Check and Internal Audit.
Professional Ethics	Auditing develops a range of skills, including financial analysis, risk assessment, problem-solving, attention to detail, and communication.



Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit II</b>	<b>Audit Procedure</b>
Local	The audit procedure may vary across different jurisdictions due to local laws, regulations, and auditing standards.
Regional	Audits are conducted at various levels, including local businesses, regional entities, national corporations, and global multinational companies.
National	Gaining knowledge on vouching of different transactions and verification of assets and liabilities.
Global	-
Employability	Helping to enhance employability Routine checking, vouching, verification & valuation of assets & liabilities
Entrepreneurship	Understanding the audit procedure is essential for entrepreneurs to ensure compliance, financial control, and transparency in their business operations.
Skill Development	Comprehend the knowledge about appointment, powers, duties and liabilities of auditor.
Professional Ethics	The audit procedure is conducted in accordance with professional ethics and auditing standards, such as independence, integrity, objectivity, confidentiality, and professional competence.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit III</b>	<b>Audit of Public company</b>
Local	Auditors need to be familiar with local auditing standards, financial reporting regulations, and governance practices relevant to the company being audited.
Regional	The audit of a public company is influenced by the legal and



	regulatory requirements specific to its local, regional, national, and global jurisdictions.
National	To analyze how to Audit of Public company.
Global	Public companies often have stakeholders and operations spanning multiple countries, requiring audits to be conducted in accordance with international auditing standards.
Employability	It generates Appointment of company Auditors, Proficiency in auditing public companies enhances employability in public accounting firms, regulatory bodies, and internal audit departments.
Entrepreneurship	-
Skill Development	Up skilled with powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.
Professional Ethics	Auditors of public companies are bound by professional ethics and must adhere to principles such as independence, objectivity, integrity, confidentiality, and professional competence.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit IV</b>	<b>Audit Report and Investigation; Audit Report</b>
Local	The format and content of an audit report may vary across different jurisdictions, reflecting local laws, regulations, and auditing standards.
Regional	Audit reports provide stakeholders with information about the financial position, results of operations, and compliance with regulations at the local, regional, national, or global level.
National	Understanding about Audit Report
Global	-
Employability	Proficiency in preparing audit reports and conducting investigations enhances employability in accounting firms, regulatory bodies, and internal audit departments.



Entrepreneurship	Entrepreneurs can benefit from understanding audit reports as they provide insights into the financial health of potential business partners, suppliers, or customers.
Skill Development	Acquire knowledge on Audit Reports, Investigation and Professional ethics of auditing
Professional Ethics	Audit reports and investigations should be conducted with adherence to professional ethics, including principles such as independence, objectivity, integrity, confidentiality, and professional competence.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	4.4
NEP 2020	The auditing course can align with NEP 2020 by adopting a multidisciplinary approach, integrating practical experiences, and promoting critical thinking and problem-solving skills.
POE/4th IR	The auditing course can address the impact of emerging technologies on the audit profession, such as data analytics, artificial intelligence, and robotic process automation.

**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>Accounting Business</b>	<b>For</b>	<b>Course Code</b>	<b>L- T-P</b>	<b>Credits</b>
		<b>MCMB103</b>	4-0- 0	4
<b>Type of Course:</b>		Programme Core		
<b>Pre-requisite(s), if any:</b>				
<b>Brief Syllabus:</b>				
This course is intended to introduce the Meaning, Difference between accounting and book keeping, Branches of accounting; Importance and Limitations of Accounting, Meaning, Need, Posting Transaction to Ledger, Closing different types of Ledgers, Classification of Income; Classification of expenditure; Classification of Receipts, Manufacturing accounting, Trading accounting, P/L A/c and Balance Sheet with adjustments. Reserves and provisions.				
<b>UNIT WISE DETAILS</b>				
<b>Unit Number: 1</b>	<b>Accounting</b>			<b>No. of hours: 8</b>
<b>Accounting:</b> Meaning, Difference between accounting and book keeping, Branches of accounting; Importance and Limitations of Accounting, Users of Accounting information, Accounting Principles, Conventions and Concepts. Accounting standard- (Indian & International) Recording: Accounting Cycle/process, Journal, Golden Rules of recording, Compound journal entry, Opening entry, Numerical of Journal Entries Subsidiary Books: Cash Book, Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Journal Proper, Debit Note and credit note.				
<b>Unit Number: 2</b>	<b>Ledger</b>			<b>No. of hours: 12</b>
<b>Ledger:</b> Meaning, Need, Posting Transaction to Ledger, Closing different types of Ledgers, Numerical Problem Trial Balance: Meaning, Preparation of Trial Balance, Errors Revealed (Merits) and Errors Not Revealed (Demerits) by Trial Balance, Numerical Problems on preparation and correction of Trial				



Balance.		
<b>Unit Number: 3</b>	<b>Capital and Revenue &amp; Rectification of Errors</b>	<b>No. of hours: 12</b>
<b>Capital and Revenue:</b> Classification of Income; Classification of expenditure; Classification of Receipts. <b>Rectification of Errors:</b> Classification of errors; Location of errors: Suspense account.		
<b>Unit Number: 4</b>	<b>Preparation of Final Accounts</b>	<b>No. of hours: 8</b>
<b>Preparation of Final Accounts:</b> Manufacturing accounting, Trading accounting, P/L A/c and Balance Sheet with adjustments. Reserves and provisions: Depreciation Accounting- Meaning Causes of depreciation, Calculating Depreciation - Straight Line & Written-Down Value Met Preparation of Bank Reconciliation Statement.		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• There are numerous online platforms that offer accounting courses specifically designed for self-learning.</li><li>• Self-learning components can provide resources on financial statement analysis, helping BCom students understand how to interpret and analyze financial statements.</li><li>• Gaining practical skills in accounting software is valuable for future careers in accounting and finance.</li><li>• BCom students understand how to interpret and analyze financial statements.</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Maheshwari S. N. &amp; Maheshwari S. K. Advanced Accountancy Vol. I, Noida, Vikas publications</li><li>2. Shukla, M. C., Grewal, T. S. and Gupta, S. C. Advanced Accounts. New Delhi: S.Chand &amp; Co.</li><li>3. Tulsian, P. C. Financial Accounting. New Delhi: Pearson Education.</li><li>4. Grewal, T.S. Introduction to Accountancy. New Delhi: S. Chand Publication.</li><li>5. Sehgal, A. &amp; Sehgal, D. Advanced Accountancy Vol. I. New Delhi: Taxman Publication</li><li>6. Goel, D.K. &amp; Goel, S. Financial Accounting Arya Publications</li></ol>		



**Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
CO1	The first part of the course emphasizes the measurement concepts and the mechanics of business transactions.
CO2	The second part introduces the trial balance and its significance in accounts.
CO3	The third part focuses on capital, revenue and expenditure account and different types of errors and suspense account.
CO4	The final part covers the preparation of final accounts with all the adjustment entries.

**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	-	-	-
CO4	-	-	-



**CO-PO Mapping**

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

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

**CO-PSO Mapping**

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

**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

Unit I	Accounting
Local	Accounting practices and regulations may vary across different jurisdictions, reflecting local, regional, national, and global accounting standards and frameworks.
Regional	Accountants need to be familiar with the specific financial reporting requirements, tax regulations, and governance practices relevant to the country or region they operate in.
National	-
Global	Differences between Receipts and payment accounts and income and expenditure accounts.
Employability	Proficiency in accounting enhances employability in various sectors, including public accounting firms, corporate finance departments, government agencies, and nonprofit organizations. Preparation of Receipts and payment accounts, income and expenditure accounts, and balance sheet.
Entrepreneurship	-
Skill Development	Accounting skills are valuable for entrepreneurs, as they need to understand financial statements, budgeting, and financial management to effectively run their businesses.





Professional Ethics	Accountants are bound by professional ethics, which include principles such as integrity, objectivity, confidentiality, and professional competence.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Ledger
Local	Ledgers are used at various levels, from small local businesses to multinational corporations, reflecting the local, regional, national, and global context of accounting practices.
Regional	The format and content of ledgers may vary based on the accounting standards and regulations applicable in different jurisdictions.
National	-
Global	As businesses expand globally, ledgers need to accommodate multiple currencies, exchange rates, and reporting requirements.
Employability	royalty, copyright royalty, Preparation of ledger accounts - Royalty Account
Entrepreneurship	Landlord Account - Short workings Account - Minimum Rent Account, numerical Accounting of non-trading Institutions
Skill Development	Ledger management requires skills in bookkeeping, data entry, classification of accounts, and financial record keeping.
Professional Ethics	Ledger management involves ethical considerations such as maintaining the confidentiality of financial information, ensuring accuracy in recording transactions, and avoiding fraudulent practices.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Capital and Revenue & Rectification of Errors



Local	The distinction between capital and revenue is relevant across all levels of businesses, from local enterprises to global corporations, reflecting the local, regional, national, and global context of accounting practices.
Regional	The classification and treatment of capital and revenue may vary based on accounting standards and regulations specific to different jurisdictions.
National	-
Global	As businesses expand globally, the accurate identification and reporting of capital and revenue become crucial for financial transparency and compliance.
Employability	Knowledge of capital and revenue concepts is essential for employment in accounting roles, including positions in accounting firms, financial institutions, corporate finance departments, and entrepreneurial ventures.
Entrepreneurship	Accounting Treatment in the Books of Hire Purchaser and Hire Vendor, Default in payment
Skill Development	Understanding the principles and practices of capital and revenue accounting requires skills in financial analysis, classification of transactions, and financial statement preparation.
Professional Ethics	Accounting professionals are responsible for ensuring the accurate classification and reporting of capital and revenue items, adhering to ethical principles such as transparency, accuracy, and integrity.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Preparation of Final Accounts
Local	The preparation of final accounts is relevant to businesses and organizations at all levels, from local enterprises to multinational corporations, reflecting the local, regional, national, and global context of accounting practices.
Regional	The format and content of final accounts may vary based on accounting standards and regulations specific to different



	jurisdictions.
National	-
Global	As businesses expand globally, the accurate preparation of final accounts becomes crucial for financial reporting, compliance, and decision-making.
Employability	Proficiency in preparing final accounts is essential for employment in accounting roles, including positions in accounting firms, financial institutions, corporate finance departments, and entrepreneurial ventures.
Entrepreneurship	Dissolution of partnership firms, modes of settlement of accounts simple numerical problems.
Skill Development	Methods of keeping capital accounts of a partner, Admission, retirement, and death of a partner including treatment of goodwill
Professional Ethics	Ethical considerations include ensuring the completeness and fairness of financial information, avoiding intentional misrepresentation or manipulation of accounts, and maintaining confidentiality of financial data.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	SDG8
NEP 2020	"Accounting For Business" course, NEP 2020 can promote the integration of practical skills, critical thinking, and problem-solving abilities.
POE/4th IR	The Fourth Industrial Revolution represents the rapid advancements in technology, such as automation, artificial intelligence, and big data analytics.



**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>
Christ University	BCom	Financial accounting- I
Symbiosis	BCom	Financial Accounting (Part-1)
Amity University	BCom	Financial Accounting – I

<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>	Programme Core		
<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</b>	<b>OFFICE MANAGEMENT- FILING AND</b>		<b>No. of hours: 8</b>



<b>Number: 1</b>	<b>INDEXING</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>
<b>Content Summary:</b> 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>
<b>Content Summary:</b> 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.		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Utilize online learning platforms that offer courses, tutorials, and resources specifically designed for office management and secretarial skills.</li><li>• Access digital resources such as e-books, online articles, podcasts, and webinars related to office management and secretarial practice.</li><li>• Incorporate virtual simulations and case studies that simulate real-</li></ul>		



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)**

COs	Statements
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
CO1	C2	-	-
CO2	-	A4	-
CO3	-	-	-
CO4	-	-	-

**CO-PO Mapping**

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

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

**CO-PSO Mapping**

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



## RELEVANCE OF THE COURSE 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</b>	Adhere to ethical guidelines, maintain customer trust,



<b>Ethics</b>	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:**

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



<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>
Environmental Studies and Disaster Management		2-0-0	2
<b>Type of Course:</b>	Value Added Course		
<b>Pre-requisite(s), if any:</b> Basics of Environment & Disaster			
<b>Brief Syllabus:</b>			
Introduction to Environmental Studies, Ecosystems and Biodiversity, Environmental Pollution, Natural Resources, Climate Change and Global Environmental Issues, Disaster Management, Environmental Laws and Policies, Environmental Ethics and Awareness, Case Studies and Practical Applications.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Environment and Natural Resources, Deforestation</b>	<b>No. of hours:8</b>	
Multidisciplinary nature of environmental sciences; Scope and importance; Need for public awareness. Land resources; land use change; Land degradation, soil erosion and desertification. <b>Deforestation:</b> Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. <b>Water:</b> Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). <b>Energy resources:</b> Renewable and non- renewable energy sources, use of alternate energy sources, growing energy needs, case studies.			
<b>Unit Number: 2</b>	<b>Ecosystems and Biodiversity</b>	<b>No. of hours:16</b>	
Ecosystem: Definition and Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem			



b) Grassland ecosystem  
 c) Desert ecosystem  
 d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)  
 Biological diversity: genetic, species and ecosystem diversity;  
 Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots ; India as a mega-biodiversity nation; Endangered and endemic species of India; Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity; Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

<b>Unit Number: 3</b>	<b>Environmental Pollution and Environmental Policies:</b>	<b>No. of hours:15</b>
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Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution nuclear hazards and human health risks; Solid waste management: Control measures of urban and industrial waste; Pollution case studies.  
 Sustainability and sustainable development; Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture; Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

<b>Unit Number: 4</b>	<b>Disaster Management Act</b>	<b>No. of hours:11</b>
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Disaster management framework in India before and after Disaster Management Act, 2005, National Level Nodal Agencies, National Disaster Management Authority  
 Liability for Mass  
 Disaster

- i. Statutory liability
- ii. Contractual liability
- iii. Tortuous liability
- iv. Criminal liability
- v. Measure of damages



**Epidemics Diseases Act, 1897: Main provisions, loopholes.**

**Project Work:** The project/ field work is meant for students to understand vulnerabilities and to work on reducing disaster risks and to build a culture of safety. Projects must be conceived based on the geographic location and hazard profile of the region where the institute is located.

**Self-Learning Components:**

- Engage in self-directed reading of textbooks, reference books, and academic journals related to environmental studies and disaster management.
- Enroll in online courses or Massive Open Online Courses (MOOCs) offered by reputable platforms like Coursera, edX, or FutureLearn.
- Engage in field visits to natural habitats, conservation areas, disaster-prone regions, or organizations involved in environmental protection and disaster management.
- Seek out volunteer or internship opportunities with environmental organizations, disaster management agencies, or community-based initiatives.

**Reference Books:**

1. Jagbir Singh Disaster Management: Future Challenges and Opportunities K W Publishers Pvt. Ltd.
2. J. P. Singhal Disaster Management Laxmi Publications.
3. ShaileshShukla, ShamnaHussain Biodiversity, Environment and Disaster Management Unique Publications
4. C. K. Rajan, NavalePandharinath Earth and Atmospheric Disaster Management: Nature and Manmade B S Publication
5. IndianlawInstitute(UpendraBaxiandThomasPaul(ed.)),MassDisastersandMultinationalLiability: TheBhopalCase(1986)

**Define Course Outcomes (CO)**

COs	Statements
CO1	To comprehend and become responsive regarding environmental issues.
CO2	Acquire the techniques to protect our mother earth, as without a clean, healthy, aesthetically beautiful, safe and secure environment no species can survive and sustain.
CO3	Enable the students to discuss their concern at national and international level with respect to formulate protection acts and sustainable



	developments policies.
<b>CO4</b>	To know that the rapid industrialization, crazy consumerism and over-exploitation of natural resources have resulted in degradation of earth at all levels.
<b>CO5</b>	Become consciousness about healthy and safe environment.

**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	-	-	-
CO2	-	-	-
CO3	-	-	-
CO4	-	-	-

**CO-PO Mapping**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	<b>3</b>						
<b>CO2</b>		<b>3</b>					
<b>CO3</b>			<b>2</b>		<b>2</b>		
<b>CO4</b>			<b>2</b>				<b>2</b>
<b>CO5</b>							<b>2</b>

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



### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		3			
CO2	2	3			
CO3	2	2			
CO4		2		3	
CO5					3

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Environment and Natural Resources, Deforestation
<b>Local</b>	Livelihoods, including subsistence agriculture, access to fuelwood, and other forest products
<b>Regional</b>	Affect regional climate patterns, rainfall distribution, and water resources.
<b>National</b>	Contribute to greenhouse gas emissions, climate change, and the degradation of natural resources.
<b>Global</b>	Address deforestation and promote sustainable forest management globally.
<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>	Enhancing knowledge and skills related to banking facilities and modes of payments.
<b>Professional Ethics</b>	Ensuring transparency, confidentiality, and data security.
<b>Gender</b>	Promote gender equality, financial inclusion, and equal access to financial services.
<b>Human Values</b>	Contributes to gender equality and human values.
<b>Environment &amp;</b>	Aligns banking facilities with environmental and





<b>Sustainability</b>	sustainability goals.
<b>Unit II</b>	<b>Ecosystems and Biodiversity</b>
<b>Local</b>	Essential ecosystem services, such as clean water, air purification, soil fertility, and climate regulation
<b>Regional</b>	Contribute to the unique ecological characteristics and functions of a specific geographic area
<b>National</b>	Crucial for preserving unique species, maintaining ecosystem services, and supporting sustainable development
<b>Global</b>	Maintaining global climate patterns, regulating carbon dioxide levels, and supporting biodiversity hotspots.
<b>Employability</b>	Relevant for employability, particularly in fields such as environmental science, conservation biology
<b>Entrepreneurship</b>	Promote the sustainable use of ecosystems and biodiversity.
<b>Skill Development</b>	Enhancing knowledge and skills related to ecological monitoring, conservation technique
<b>Professional Ethics</b>	Promote the protection of ecosystems and biodiversity
<b>Gender</b>	Ensure gender equality, social inclusion, and the participation of all stakeholders in decision-making processes
<b>Human Values</b>	Crucial for sustainable management of ecosystems and biodiversity.
<b>Environment &amp; Sustainability</b>	Promoting sustainable practices are essential for maintaining the health of the environment
<b>Unit III</b>	<b>Environmental Pollution and Environmental Policies:</b>
<b>Local</b>	Addressing pollution sources and protecting the local environment and public health.
<b>Regional</b>	Regional collaboration and coordination are necessary to address transboundary pollution issues effectively.



<b>National</b>	Crucial role in formulating and implementing policies to address pollution and promote sustainable practices
<b>Global</b>	Address global environmental pollution and promote sustainable development.
<b>Employability</b>	Regulations are designed and implemented at various levels to address pollution issues
<b>Entrepreneurship</b>	Employment opportunities exist in environmental consulting firms, government agencies, research institutions
<b>Skill Development</b>	Focus on enhancing knowledge and skills related to pollution monitoring, environmental impact assessment,
<b>Professional Ethics</b>	Promoting sustainable practices, adhering to regulations and standards
<b>Gender</b>	Address potential gender disparities
<b>Human Values</b>	Ensure inclusivity and fairness
<b>Environment &amp; Sustainability</b>	Crucial role in regulating pollution, promoting sustainable practices,
<b>Unit IV</b>	<b>Disaster Management Act</b>
<b>Local</b>	Addressing pollution sources and protecting the local environment and public health.
<b>Regional</b>	Regional collaboration and coordination are necessary to address transboundary pollution issues effectively.
<b>National</b>	Crucial role in formulating and implementing policies to address pollution and promote sustainable practices
<b>Global</b>	Global efforts in disaster management and response.
<b>Employability</b>	Professionals with skills and knowledge in disaster management, emergency response, risk assessment, and recovery planning are in demand.



<b>Entrepreneurship</b>	Contribute to disaster management and response by developing innovative solutions and technologies
<b>Skill Development</b>	Focus on building competencies related to disaster risk assessment, emergency response planning, disaster recovery and rehabilitation, and community resilience.
<b>Professional Ethics</b>	Adherence to professional ethics, including integrity, accountability, and transparency in decision-making and resource allocation.
<b>Gender</b>	Crucial to address the specific needs and vulnerabilities of different genders in disaster management and response.
<b>Human Values</b>	Essential in ensuring the well-being and rights of affected individuals and communities.
<b>Environment &amp; Sustainability</b>	Promote long-term resilience and sustainability.
<b>SDG</b>	13
<b>NEP 2020</b>	NEP 2020 emphasizes the integration of disaster management education into the curriculum to build a disaster-resilient society.
<b>POE/4<sup>th</sup> IR</b>	Emerging technologies like AI, IoT, and big data, plays a role in enhancing disaster management and response efforts.

**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>	-
<b>Symbiosis University</b>	<b>B.COM(H)</b>	-
<b>Amity University</b>	<b>B.COM(H)</b>	-



## **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 Decision Making</b>	MCMB102	4-0-0	4
<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>
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**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 Flexile 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	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
CO1	C2	-	-
CO2	C4	-	-
CO3	-	-	-
CO4	-	-	-



**CO-PO Mapping**

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

**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

Unit I	
<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 Development</b>	Focus on enhancing knowledge and skills in 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>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>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>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>  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, Responsibility Accounting – Principles; Definition; Types of Responsibility Centers.			
<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, 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>• Take advantage of online platforms that offer advanced accounting courses and tutorials.</li><li>• Websites like Coursera, Udemy, and edX provide a wide range of courses taught by experienced instructors. These courses often include video</li></ul>		



lectures, quizzes, and assignments to reinforce your learning.

- Attend webinars and webcasts conducted by accounting professionals and industry experts.
- These sessions can provide insights into advanced accounting topics, emerging trends, and practical applications. Some organizations offer free webinars, while others may require a fee.

**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**

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	C2	-	-
CO3	C3	-	-
CO4	-	-	-

**CO-PO Mapping**

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

**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 COURSE TO VARIOUS INDICATORS

Unit I	
<b>Local</b>	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.
Unit II	
<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>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>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:**

<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
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<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>  <b>MS Excel for Business</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	SEC026	2-0-0	2
<b>Type of Course:</b>	Programme Core		
<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>
<p>Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting the Chat, Types of charts, Using Chart Templates.</p> <p>PivotTables: Creating a PivotTable, Filtering and Sorting a PivotTable, Using Slicers to manipulate PivotTables, Creating a PivotChart</p>		
<b>Unit Number: 4</b>	<b>Data Analysis</b>	<b>No. of hours: 7</b>
Filtering Data: Creating a Custom AutoFilter, Using an Advanced Filter. Data Sorting, Data Outline: Group, Ungroup and Subtotals.		
<b>Self-Learning Components:</b>		
<ul style="list-style-type: none"> <li>• Explore various online platforms that offer tutorials and courses specifically designed for learning MS Excel for business.</li> <li>• Microsoft's official Excel documentation, including its support website, provides detailed explanations, guides, and step-by-step instructions on various Excel features and functions.</li> <li>• Utilize pre-designed Excel templates and sample spreadsheets available online.</li> <li>• Engage in hands-on practice by working on Excel exercises and problems.</li> </ul>		
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. MS Office: Sanjay Saxena, Vikas Publishing House</li> <li>2. Financial Modeling in Excel For Dummies by Danielle Stein Fairhurst</li> </ol>		

### Define Course Outcomes (CO)

COs	Statements
CO1	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.

**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
CO1	C2	-	-
CO2	-	C4	-
CO3	-	-	-
CO4	-	-	-

**CO-PO Mapping**

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



### CO-PSO Mapping

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

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

<b>Unit I</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>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>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 Development</b>	promotes critical thinking and the ability to present 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>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:**

<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>Department of Commerce</b>		
<b>Course Name: Human Capital Management</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCMC201	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
This course explain the meaning of Human Capital Management and Objectives and Importance of Human Resource Management; Evolution of HRM; Personnel Management vs HRM ; Functions of HRM ;Challenges of HRM; Strategic HRM ; HRIS; International HRM; HRM in Changing Environment			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Title: Introduction to HRM</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Concept, Nature, Scope, Objectives and Importance of HRM; Evolution of HRM; Personnel Management vs HRM ; Functions of HRM ;Challenges of HRM; Strategic HRM ; HRIS; International HRM; HRM in Changing Environment.			
<b>Unit Number: 2</b>	<b>Title: Acquisition of Human Resources</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
HR Planning; Job Analysis – Job Description and Job Specification; Recruitment; Selection Process, Placement, Induction, Socialization.			
<b>Unit Number: 3</b>	<b>Title: Developing Human Resources:</b>	<b>No. of hours: 15</b>	



**Content Summary:**

Training and Development; Executive Development – Process and Techniques; Career Planning and Development; HRD.

**Unit Number: 4**

**Title: Managing Performance & Compensation**

**No. of hours: 15**

**Content Summary:**

Performance and Potential Appraisal; wage and salary administration; Incentive compensation, significance; Employee Welfare; Health and Safety, Social Security.

**Self-Learning Components:**

1. BCom students can leverage self-learning components that focus on data analytics and HR metrics to understand the quantitative aspects of human capital management.
2. This course involves effective communication and collaboration within teams. BCom students can explore self-learning components focused on project management, virtual team collaboration tools, and effective communication strategies.
3. Virtual simulations provide an interactive learning experience where BCom students can simulate real-life human capital management scenarios.

**Reference Books:**

1. Dessler, Gary, (2011) Human Resource Management, Pearson Education, (2nd Edition).
2. Aswathappa, K., Human Resource Management, McGraw Hill Education.
3. VSP Rao, Human Resource Management, Excel Books.
4. C.B. Gupta, Human Resource Management, Sultan Chand & Sons.
5. Jyothi, P. and Venkatesh, D.N, Human Resource Management, Oxford Higher Education.



### Course Outcomes (CO)

COs	Statements
CO1	Analyze the basic concepts in Concept of HCM its Nature, Scope, Objectives, Importance & Evolution of HRM.
CO2	Understand the elements of HR Planning & acquisition of Human Resources.
CO3	Students will gain the clarity for developing human resources.
CO4	Students will develop an understanding for Managing Performance & Compensation

### 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	C2	-	-
CO3	-	-	-
CO4	C2	-	-

### 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>	<b>3</b>					<b>3</b>	
<b>CO2</b>					<b>3</b>		3
<b>CO3</b>							
<b>CO4</b>		3					
1=lightly mapped    2=moderately mapped    3=strongly mapped							

**CO-PSO Mapping**

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

**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

Unit I	
Local	It involves managing human resources within a specific locality or community, considering the unique characteristics, culture, and labor market dynamics of that particular area.
Regional	It considers the regional labor market trends, industry practices, and cultural factors that influence HR practices.
National	It considers national labor laws, regulations, and cultural norms that shape HR practices. Functions of HRM, Strategic HRM
Global	Global HRM deals with managing human resources in a global context, considering the complexities of international business operations, diverse cultural backgrounds, and global labor market dynamics, includes HRM in Changing



	Environment
Employability	HRM practices play a crucial role in enhancing employability by attracting and selecting qualified candidates, providing training and development opportunities, and creating a conducive work environment that supports career growth.
Entrepreneurship	HRM intersects with entrepreneurship by supporting the development and growth of entrepreneurial ventures.
Skill Development	HRM contributes to skill development by designing and implementing training and development programs that enhance employees' skills and capabilities.
Professional Ethics	HR professionals adhere to ethical principles when handling sensitive employee information, making hiring and promotion decisions, and addressing employee concerns.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	
Local	It aims to establish a connection with the local talent pool and align the organization's workforce with the specific needs and dynamics of the local market.
Regional	Regional acquisition strategies may include partnering with regional educational institutions, using online job platforms with regional reach, or collaborating with regional professional associations to identify and attract skilled candidates.
National	It involves a broader reach and may include strategies such as national job portals, online advertising, recruitment agencies, or campus recruitment drives at universities and colleges across the country.
Global	Global acquisition of human resources involves sourcing talent from around the world to meet the organization's international workforce needs.
Employability	Developing key skills that are required by today's HR professionals





Entrepreneurship	Acquisition of human resources in entrepreneurship involves identifying and recruiting individuals with the required skills, expertise, and mindset to support the entrepreneurial venture.
Skill Development	Understanding of elements of HR Planning & acquisition of Human Resources
Professional Ethics	Students shall be able to identify and appreciate the significance of ethical issues in human capital practices and the management of people in the workplace.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit III</b>	
Local	Developing human resources at the local level focuses on building the skills and capacities of individuals within a specific community or area.
Regional	Regional development of human resources involves initiatives aimed at enhancing the skills and capabilities of individuals within a specific region or geographic area.
National	National development of human resources focuses on enhancing the knowledge, skills, and capabilities of individuals on a national scale by Training and Development; Executive Development – Process and Techniques; Career Planning and Development; HRD
Global	Global development of human resources refers to initiatives aimed at developing individuals' skills and capabilities in an international context.
Employability	Developing human resources in the context of employability focuses on enhancing individuals' skills, knowledge, and attributes to increase their employability and job readiness.
Entrepreneurship	Developing human resources in entrepreneurship involves initiatives aimed at nurturing and supporting individuals interested in starting and growing their own businesses.
Skill	Skill development initiatives can include vocational training programs, technical education, professional certifications, on-



Development	the-job training, and continuous learning opportunities.
Professional Ethics	Professional ethics-focused human resource development aims to create a culture of ethical conduct, ensuring that individuals adhere to ethical standards and contribute to ethical decision-making processes.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	
Local	At the local level, managing performance and compensation focuses on evaluating and rewarding employee performance within a specific locality or community.
Regional	Managing performance and compensation at the regional level involves evaluating employee performance and determining compensation practices within a specific region or geographic area.
National	National practices may include national minimum wages, standardized performance evaluation processes, and compensation benchmarks specific to the country's industry and market.
Global	Managing performance and compensation at the global level involves evaluating employee performance and determining compensation practices across different countries and regions.
Employability	In the context of employability, managing performance and compensation focuses on assessing and rewarding individual performance to enhance job retention and career advancement opportunities.
Entrepreneurship	Managing performance and compensation in entrepreneurship involves setting performance expectations for employees in entrepreneurial ventures and designing compensation and incentive systems that align with the organization's goals.
Skill Development	Managing performance and compensation in the context of skill development emphasizes assessing and recognizing the progress and outcomes of skill development initiatives by



	understanding for Managing Performance & Compensation
Professional Ethics	Managing performance and compensation with a focus on professional ethics entails ensuring fairness, transparency, and objectivity in the performance evaluation process and compensation decisions.
Gender	-
Human Values	Employee Welfare; Health and Safety, Social Security
Environment & Sustainability	-
SDG	4
NEP 2020	Aligns with the focus on human resource.
POE/4th IR	Aligns with the demand for human capital and HRM skills.

**Benchmarking Universities:**

<b>Name of the University</b>	<b>Program referred for Syllabus contents</b>	<b>Subject referred</b>
Christ University	BBA	Human resource management skills-I
Symbiosis University	BCom	Human Resource Management



<b>Department:</b>	<b>Department of Commerce</b>		
<b>Course Name: Financial Markets and Investments</b>	<b>Course Code :</b>	<b>L-T-P</b>	<b>Credits</b>
	MCMB201	4-0-0	4
<b>Type of Course:</b>	Programme Core		
<b>Pre-requisite(s), if any:</b>			
This course provides students with a comprehensive understanding of investment management principles and practices, as well as an in-depth examination of financial markets. The course aims to equip students with the knowledge and skills necessary to make informed investment decisions, manage investment portfolios, and navigate the dynamics of financial markets.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Title: Markets and Financial Instruments</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
Types of markets-Equity debt, derivatives commodities, meaning and features of private, public companies, types of investment avenues.			
<b>Unit Number: 2</b>	<b>Title: Primary Market &amp; Secondary Market</b>	<b>No. of hours: 15</b>	



**Content Summary:**

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>Title: Introduction to Investment Management</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Overview of investment management, Role of investment managers, Investment process and objectives, Risk and return concepts, Measurement of investment risk, Portfolio diversification and risk reduction, Capital asset pricing model (CAPM)

<b>Unit Number: 4</b>	<b>Title: Fundamental and Technical Analysis</b>	<b>No. of hours: 15</b>
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**Content Summary:**

Fundamental Analysis: Introduction to fundamental analysis, Financial statement analysis, Industry and company analysis, Valuation techniques: discounted cash flow (DCF) analysis, relative valuation. Technical Analysis: Introduction to technical analysis, Charting techniques and patterns, Technical indicators and oscillators, Use of technical analysis in investment decision

**Self-Learning Components:**

- Take advantage of online platforms that offer courses and tutorials specifically designed for financial markets and investments.
- Websites like Coursera, edX, and Udemy provide a wide range of courses, including those offered by prestigious universities and industry experts.
- Stay updated with the latest news, trends, and insights in the financial markets. Follow reputable financial news sources such as Bloomberg, Financial Times, CNBC, and Wall Street Journal.
- Reading financial publications like The Economist and Forbes can also



provide valuable insights.

**Reference Books:**

1. V.K Bhalla and S. Ravinder, Investment Management, McGraw Hill.
2. Philip Fisher, Common Stocks and Uncommon Profits
3. Kishore, Ravi M., Financial Management, Taxman Publishers.
4. Prasanna, Chandra (Financial Management: Theory and Practice, Tata McGraw Hill
5. Sheeba Kapil Financial Management, Pearson Education.

**Course Outcomes (CO)**

Cos	Statements
CO1	Understand the fundamental concepts and principles of investment management and financial markets
CO2	Evaluate and analyze investment opportunities using both fundamental and technical analysis techniques.
CO3	To analyze the role and function of the financial system about economy
CO4	Demonstrate an awareness of the current structure and regulation of the Indian financial Services sector.

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	C4,C5	-	-
CO3	C4	-	-
CO4	-	-	-

### CO-PO Mapping

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

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

### CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	2	1	2	3
CO3	3	2	3	1	2
CO4	3	2	2	2	2



**RELEVANCE OF THE COURSE TO VARIOUS INDICATORS**

Unit I	
Local	Contribute to the growth of local economies, job creation, and overall prosperity.
Regional	Support infrastructure projects, economic integration, and regional cooperation.
National	contribute to the overall functioning of the domestic economy, capital formation, and investor protection.
Global	Diversification, risk management, and accessing global investment opportunities.
Employability	Financial analysts, investment managers, portfolio managers, risk analysts, traders, and investment bankers.
Entrepreneurship	Knowledge of market trends, customer preferences, and demand-supply dynamics
Skill Development	Students will understand the key terms, theories/concepts
Professional Ethics	Ensure transparency and disclosure practices, maintaining ethical standards.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	
Local	Local investors can participate in initial public offerings (IPOs) or private placements of securities, supporting local businesses' growth and development
Regional	facilitates the issuance of securities by companies and governments within a specific geographic region.
National	It enhances liquidity, enables price discovery, and facilitates efficient capital allocation within the national economy.
Global	It allows investors from different countries to trade securities issued by companies and governments worldwide





Employability	-
Entrepreneurship	-
Skill Development	Generate vast amounts of financial data. Understanding financial instruments enhances skills in data analysis, interpretation, and financial statement analysis.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit III</b>	
Local	To identify suitable investment opportunities, manage risk, and optimize their investment portfolios.
Regional	Aligns with financial strategies, and support the growth and expansion plans.
National	Investors navigate the national financial markets, make informed investment choices, and contribute to economic growth.
Global	Cross-border transactions, foreign exchange risks, and global investment strategies, is crucial for individuals and institutions participating in international capital markets.
Employability	Investment analysts, financial advisors, portfolio managers, and other related positions.
Entrepreneurship	-
Skill Development	Financial statement analysis, valuation techniques, risk assessment, and performance evaluation.
Professional Ethics	honestly, fairly, and transparently, avoiding conflicts of interest
Gender	-
Human Values	-
Environment &	Investment professionals should continually enhance their professional competence through ongoing education, training,



Sustainability	and staying abreast of industry developments
Unit IV	
Local	To assess a company's financial health, evaluate its growth prospects, and make informed investment decisions
Regional	Investors understand the economic conditions, industry dynamics, and market trends specific to a particular region.
National	Investors navigate the national financial markets, make informed investment choices, and contribute to economic growth.
Global	Assess the financial performance, competitive positioning, and growth prospects of multinational companies operating across different countries.
Employability	-
Entrepreneurship	-
Skill Development	Financial statement analysis, valuation techniques, risk assessment, and performance evaluation.
Professional Ethics	Honestly, fairly, and transparently, avoiding conflicts of interest
Gender	
Human Values	
Environment & Sustainability	
SDG	8
NEP 2020	Align with the NEP 2020 by adopting a multidisciplinary approach, integrating real-world case studies and projects into their curriculum, and developing practical skills alongside theoretical knowledge.
POE/4 <sup>th</sup> IR	For financial markets and investments students, understanding and embracing the concepts related to the 4th IR includes exploring how technologies like artificial intelligence, blockchain, big data analytics, and automation are shaping the financial 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>Christ University</b>	BCom	Financial system and services
<b>Mumbai University</b>	BCom	Introduction to Financial Markets

<b>Department:</b>	<b>Department of Commerce</b>		
<b>Course Name: Critical and Design Thinking</b>	<b>Course Code</b>	L-T-P	<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>Title: 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>Title: 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>Title: 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 Number: 4</b>	<b>Title: Design team-Team formation</b>	<b>No. of hours: 7</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>		
1. Design Thinking: A Guide to Creative Problem Solving for Everyone		



by K.V. Venkataraman (Published by SAGE Publications India Pvt Ltd, 2020)

2. Design Thinking: An Indian Perspective by Shilpa Das and Utpal Sharma (Published by Springer, 2020)
3. Design Thinking for Education: Conceptions and Applications in Teaching and Learning by Raghava K and Ramanujam G (Published by Springer, 2018)
4. Design Thinking: An Indian Approach by Sanjay Gupta and Mahim Sagar (Published by Ane Books, 2012)
5. Critical and Creative Thinking: A New Approach to Indian Education by C.G. Venkatesha Murthy (Published by Excel Books, 2015)
6. Bob Schoenberg (2015). Critical Thinking in Business. 2nd Edition, Heuristic Books.

### Course Outcomes (CO)

COs	Statements
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	-	-	-

<b>Programme and Course Mapping</b>							
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>		2	3		2		
<b>CO2</b>			3				
<b>CO3</b>							2
<b>CO4</b>			3		2		2
<b>CO5</b>			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
Local	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.
Regional	-
National	To analyze information, evaluate arguments, identify logical fallacies, and make informed judgments
Global	-
Employability	Employability refers to the set of skills, knowledge, and personal attributes that make an individual suitable for employment. Imparting creativity and problem solving ability
Entrepreneurship	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.
Skill Development	Learning problem-solving techniques and strategies to tackle complex issues about Stages of Critical Thinking-an assessment
Professional Ethics	Framework of Critical Thinking; Tools for thinking with clarity
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Arguments and Fallacies
Local	It helps individuals critically evaluate and analyze claims, policies, and perspectives in their local, regional, national, and global contexts.
Regional	-
National	Analyzing Design Thinking Mindset, Principles of Design Thinking
Global	Recognizing fallacies can prevent misleading or flawed



	reasoning, leading to better decision-making and informed opinions.
Employability	Effective argumentation skills are valuable in the workplace. Being able to present logical and persuasive arguments can enhance communication, negotiation, and problem-solving abilities.
Entrepreneurship	Entrepreneurs often need to communicate and convince others about their ideas, products, or services.
Skill Development	It helps individuals articulate and defend their ideas, evaluate evidence, and engage in constructive debates, Learning Design Thinking in the Workplace, Design Thinking Skills
Professional Ethics	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.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit III</b>	<b>Introduction of Design Thinking</b>
Local	It involves understanding the specific needs, aspirations, and cultural contexts of the target audience or community at each level.
Regional	-
National	Design Thinking emphasizes empathy and user-centricity, ensuring that solutions are relevant and impactful for the intended users or stakeholders.
Global	-
Employability	Understand the concepts of design thinking approaches to involve working in teams and effectively communicating ideas.
Entrepreneurship	Design Thinking is closely linked to entrepreneurship. It enables entrepreneurs to identify unmet needs, develop unique value propositions, and create user-centered solutions.





Skill Development	Learning about Fallacies and Problem Solving Introducing Fallacies and its types- Types of Formal/ Logical Fallacies, Types of Informal/ Substantive Fallacies.
Professional Ethics	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.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Design team-Team formation
Local	Local teams may consist of individuals from the same community, while regional, national, or global teams involve members from different locations.
Regional	Considerations such as language, cultural diversity, and time zone differences become crucial in global teams.
National	Collaborating with diverse team members across various geographical contexts can bring fresh perspectives and enrich the design process. Design thinking, Existing sample design projects
Global	
Employability	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
Entrepreneurship	Design teams formed within the context of entrepreneurship require members who possess an entrepreneurial mindset. I
Skill Development	Learning skills on Compositions/structure of a design, Innovative design: Breaking of patterns, Reframe existing design problems.
Professional Ethics	The importance of considering ethical implications and social responsibility in decision-making and design processes.
Gender	-



Human Values	-
Environment & Sustainability	-
SDG	4.4
NEP 2020	Aligns with the focus on problem solving, decision making, and critical thinking.
POE/4th IR	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>Department:</b>		<b>Department of Commerce</b>		
<b>Course Name:</b> <b>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		
<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>Title: 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>Title: 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>Title: Sampling</b>	<b>No. of hours: 15</b>
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**Content Summary:**  
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>Title: Testing of Hypothesis &amp; Report Writing</b>	<b>No. of hours: 15</b>
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**Content Summary:**  
**Testing of Hypothesis:** Basic Concepts, Procedure for Hypothesis testing, Test of Hypothesis, Important parametric tests Test of significance Z and T, Correlation and regression techniques, Cluster analysis.  
**Report Writing:** 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.

- Self-Learning Components:**
- Enroll in online courses or tutorials specifically designed to provide comprehensive knowledge of research methodology in the business field.
  - Platforms like Coursera, edX, and Udemy offer a wide range of courses on research methodology, including courses taught by experts in the field.
  - Understand the components of a research proposal, including problem statement, research objectives, literature review, research methodology, and data analysis plan.



**Reference Books:**

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

**Course Outcomes (CO)**

COs	Statements
CO1	Understanding of the concept of business research, process and its significance.
CO2	Familiarize 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**

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	-	-	-
C05	C2	-	-

<b>Programme and Course Mapping</b>							
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>C01</b>		2			2		
<b>C02</b>			3				
<b>C03</b>							2
<b>C04</b>					2		2
1=lightly mapped    2=moderately mapped    3=strongly mapped							

**CO-PSO Mapping**

PO	PO1	PO2	PO3	PSO4	
C01	2				
C02		2			
C03					
C04				3	



## RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction of Research
Local	Research conducted at the local level can address specific community needs, contribute to local development, and provide insights for local policymakers.
Regional	Research conducted at regional, national, or global levels can have broader implications, informing policies, influencing decision-making, and contributing to advancements in various fields.
National	Understanding of the concept of business research, process and its significance
Global	-
Employability	Think critically and apply the learning in their research, real life situations, business development.
Entrepreneurship	Research can also foster an entrepreneurial mindset by encouraging individuals to identify and explore opportunities, develop innovative solutions, and contribute to economic growth.
Skill Development	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.
Professional Ethics	Researchers must adhere to ethical principles, including obtaining informed consent, protecting confidentiality, ensuring data accuracy, and avoiding conflicts of interest.
Gender	-
Human Values	Research can contribute to understanding and addressing social inequalities, cultural diversity, and the inclusion of marginalized communities.
Environment & Sustainability	Research can investigate environmental challenges, assess sustainability practices, and propose solutions for a more sustainable future.
Unit II	Data Collection Methods
Local	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.
Regional	Researchers must consider the cultural, social, and contextual factors relevant to the specific geographic context when selecting appropriate data collection methods.
National	Familiarize with hands on learning with the methods of data collection.
Global	-
Employability	Understanding methods and techniques of academic research in social sciences and business management context
Entrepreneurship	-
Skill Development	Understanding techniques of developing measurement tools, scaling techniques, Likert's scale, Turnstone scale. Questionnaire design
Professional Ethics	Identifying research problem in with proper consideration of research ethics.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit III</b>	<b>Sampling decisions</b>
Local	Researchers must consider the cultural, social, and contextual factors relevant to the specific geographic context when selecting appropriate data collection methods.
Regional	
National	Gaining the clarity about fundamentals of sampling design and sampling methods, in accordance with modern statistical tools and methods.
Global	
Employability	Proficiency in various data collection methods enhances employability, especially in fields that require data analysis and evidence-based decision-making.
Entrepreneurship	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.
Skill Development	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,
Professional Ethics	Sampling decisions should adhere to ethical principles, ensuring fairness, privacy, and informed consent of participants.
Gender	
Human Values	Researchers need to design methods that accommodate diverse perspectives, respect cultural norms, and provide equal opportunities for participation.
Environment & Sustainability	
<b>Unit IV</b>	<b>Testing of Hypothesis &amp; Report Writing</b>
Local	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.
Regional	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.
National	Understanding the concept of research hypothesis – formulation –test of significance and report writing.
Global	-
Employability	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.
Entrepreneurship	Understanding sampling techniques and their applications enhances employability and entrepreneurial capabilities.
Skill Development	Understanding Procedure for Hypothesis testing, Test of Hypothesis, parametric tests Test of significance Z and T,



	Correlation and regression techniques, Cluster analysis.
Professional Ethics	Sampling decisions should adhere to ethical principles, ensuring fairness, privacy, and informed consent of participants.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	SDG 4
NEP 2020	Aligns with the focus on Research.
POE/4 <sup>th</sup> IR	Aligns with the demand for research ana analytical skills.

**Benchmarking Universities:**

<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>Business Intelligence Tools</b>	<b>Course Code</b> SEC028	<b>L-T-P</b> 2-0-0	<b>Credits</b> 2
<b>Type of Course:</b>	Programme Core		
<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>	Introduction to Business Intelligence	<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>	Data Analysis and Visualization	<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>	Business Intelligence Tools	<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>	Business Intelligence Applications	<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

**Self-Learning Components:**

- 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.
- Access the official documentation and user guides provided by the tool vendors.
- Seek out practice datasets or participate in projects that require the use of business analytical tools.
- Join online forums and discussion boards related to the specific business analytical tool you are learning.

**Reference Books:**

1. "Data Visualization: Principles and Practice" by Alexandru C. Telea
2. "Tableau For Dummies" by Molly Monsey and Paul Sochan
3. "Power BI Cookbook: Creating Business Intelligence Solutions of Analytical Data Models, Reports, and Dashboards" by Brett Powell

**Course Outcomes (CO)**

COs	Statements
<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: Generate meaningful reports and recommendations based on data analysis.



**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,C2		
CO2	C3		
CO3	C3		
CO4	C3		

**CO-PO Mapping**

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

**CO-PSO Mapping**

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



## RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	
<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.
Unit II	
<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>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>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:**

<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>Department:</b>	<b>Department of Commerce</b>		
<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>Title: 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>Title: Income from Salaries</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			



Income from Salaries (including retirement benefits).		
<b>Unit Number: 3</b>	<b>Title: Income from House property</b>	<b>No. of hours: 15</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>Title: 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>• Obtain relevant textbooks, reference books, or online resources that provide a comprehensive overview of direct taxes, including income tax, corporate tax, and other related taxes.</li><li>• Platforms such as Coursera, edX, and Udemy offer a wide range of courses on taxation and related topics, including courses taught by renowned instructors and professionals.</li><li>• Analyze case studies or practical examples related to direct tax scenarios to develop a practical understanding of tax laws and their application.</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:</li></ol>		



WishwaPrakashan.

6. Ahuja. Girish (2016-17). Simplified approach to income tax, Agra: SahityaBhawan Publishes & Distributors.

7. Mahrotra&Goyal (2016-17) Income tax law & practice, Agra: SahityaBhawan Publications.

### 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-	Know about the aggregation of income and deduction u/s 80C to 80U

### 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	-	-	-
CO4	-	-	-



C05	-	-	-
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### CO-PO Mapping

Programme and Course Mapping							
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01	3	3					
C02	3	3	3				
C03						3	3
C04			3		2		
C05	3	3		3			

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

### CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4	PSO5
C01	3				
C02		3			
C03			3		
C04				3	
C05					2



## Relevance of the Syllabus to various indicators

Unit I	Introduction
Local	Income tax may vary based on local tax regulations and rates implemented by local authorities.
Regional	Income tax refers to taxes imposed within a specific region or territory, which may have different tax laws and rates compared to other regions.
National	Income tax is imposed by a country's government on income earned within its jurisdiction, following national tax laws and regulations.
Global	Income tax refers to taxation on income earned across different countries or jurisdictions, considering international tax treaties, transfer pricing rules, and tax planning strategies.
Employability	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.
Entrepreneurship	For entrepreneurship, knowledge of income tax is crucial for understanding tax obligations, structuring business entities, and managing tax liabilities effectively.
Skill Development	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).
Professional Ethics	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.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Income from Salaries





Local	Income from salaries refers to earnings received within a specific locality, subject to local tax regulations and labor laws.
Regional	Income from salaries may vary based on regional variations in tax rates, cost of living, and employment conditions.
National	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).
Global	-
Employability	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.
Entrepreneurship	For entrepreneurship, understanding income from salaries is important when hiring employees, setting salary structures, and complying with payroll tax regulations.
Skill Development	Developing skills related to income from salaries involves understanding tax laws, salary calculations, and employee benefits
Professional Ethics	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.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Income from House property
Local	Local income from house property refers to rental income received within a specific locality, subject to local tax regulations and rental market conditions.



Regional	Regional income from house property may vary based on regional variations in rental rates, property values, and local housing markets.
National	Familiar with the computation of income from house property, income from business and profession and Capital Gain.
Global	Global income from house property applies to individuals who own or rent properties in different countries, requiring compliance with international tax laws and regulations.
Employability	Understanding income from house property is valuable for employability in roles related to property management, real estate, or tax advisory.
Entrepreneurship	-
Skill Development	Developing skills related to income from house property involves understanding property valuation methods, rental market analysis, and tax laws governing rental income.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Income from other sources
Local	Local income from house property refers to rental income received within a specific locality, subject to local tax regulations and rental market conditions.
Regional	Regional income from other sources may vary based on regional variations in economic activities, market trends, and local business opportunities.
National	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.



Global	Global income from house property applies to individuals who own or rent properties in different countries, requiring compliance with international tax laws and regulations.
Employability	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.
Entrepreneurship	Developing skills related to income from other sources involves understanding different types of income, such as interest, dividends, royalties, or capital gains.
Skill Development	Developing skills related to income from other sources involves understanding different types of income, such as interest, dividends, royalties, or capital gains.
Professional Ethics	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.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	SDG-8
NEP 2020	The NEP 2020 emphasizes the need for multidisciplinary education, including a basic understanding of taxation and the direct tax framework.
POE/4 <sup>th</sup> IR	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:**

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

<b>Department:</b>	<b>Department of Commerce</b>		
<b>Course Name: Cost Accounting</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</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>Title: Cost Accounting-An Introduction</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b>			
<p><b>Cost Accounting</b>-An Introduction: Nature &amp; Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility</p>			



<b>Unit Number: 2</b>	<b>Title: 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>Title: 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>Title: Decisions Involving Alternate Choices</b>	<b>No. of hours:15</b>
<b>Content Summary:</b> <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.		
<b>Self-Learning Components:</b> <ul style="list-style-type: none"><li>• Obtain relevant textbooks, reference books, or online resources that cover the fundamentals of cost accounting.</li><li>• Platforms like Coursera, edX, and Udemy offer a wide range of courses on cost accounting, including courses taught by experts in the field.</li><li>• Case studies can be found in textbooks, academic journals, or online resources that focus on cost accounting.</li></ul>		
<b>Reference Books:</b>  1. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.		



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

Gupta S.K. & Sharma R.K. Management Accounting, Kalyani Publishers

### 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	To evaluate business decisions using Marginal costing and Cost-Volume-Profit analysis

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	C4	-	-
CO3	-	-	-
CO4	C5	-	-

### CO-PO Mapping

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

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

### CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4	PSO5
CO1	3	3	2	2	1
CO2	2	2	1	2	-
CO3	2	3	2	1	1
CO4	3	2	1	-	-



### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Cost Accounting-An Introduction
Local	Cost accounting practices can vary at different levels. Cost accounting focuses on specific locations or branches of an organization, considering the unique factors and requirements of that particular area through Cost analysis, Pricing decisions
Regional	Regional cost accounting involves analyzing costs and performance within a specific region or territory, taking into account regional economic factors and regulations by Compare cost at regional level
National	cost analysis and management within a country, considering national accounting standards and legal requirements and creating awareness about the cost reduction strategies
Global	It deals with cost-related issues in a multinational context, considering factors such as currency exchange rates, international regulations, and transfer pricing by Global cost management
Employability	Proficiency in cost accounting enables individuals to contribute to the financial decision-making processes of organizations and Financial analysis skills
Entrepreneurship	Entrepreneurs can make informed decisions about resource allocation and cost control, leading to business sustainability and growth.
Skill Development	Awareness to the principles and techniques used to analyze and understand costs in business operation
Professional Ethics	Cost accounting professionals handle sensitive financial information, and ethical considerations require them to maintain confidentiality. Professionals should respect the privacy of financial data, ensuring that it is disclosed only to authorized individuals and used solely for legitimate purposes.
Gender	-
Human Values	-





Environment & Sustainability	-
Unit II	Managerial Control Process
Local	To assess profitability, liquidity, efficiency, and leverage and also helps business to monitor their cash inflows and outflows
Regional	Regional managerial control extends the control process to a specific region or territory, considering regional variations in operations, regulations, and market dynamics.
National	Overall financial health across industries and provides insight into the cash flows across several domains
Global	It helps policymakers, central banks, and international financial institutions monitor global capital movements, identify potential imbalances, and implement measures to maintain financial stability.
Employability	The managerial control process is essential for employability as it involves monitoring and managing organizational activities to achieve desired outcomes.
Entrepreneurship	For entrepreneurship, the managerial control process helps entrepreneurs monitor the performance of their ventures, identify deviations from desired goals, and take corrective actions to ensure business success.
Skill Development	Cost accounting concepts complement financial analysis by providing a deeper understanding of cost behavior and its impact on financial statements
Professional Ethics	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
Gender	-
Human Values	-
Environment & Sustainability	Cost accounting can help identify and track environmental costs within an organization
Unit III	Marginal Costing and Break even analysis
Local	Marginal costing and break-even analysis can be applied at various levels of an organization's operations, including local,



	regional, national, and global contexts by Budgeting and Planning
Regional	Cost control, Budgeting and Planning, Decision-Making
National	The principles and techniques of marginal costing and break-even analysis remain consistent across different levels, but the specific factors and variables considered may vary based on the scope of operations.
Global	-
Employability	Knowledge of marginal costing and break-even analysis is highly valuable for employability, particularly in roles that involve financial analysis, decision-making, and cost management by Budgeting techniques, variance analysis, financial analysis
Entrepreneurship	Entrepreneurs can use break-even analysis to assess the financial viability of their business ideas and make informed decisions regarding pricing, cost control, and sales volume through Cost analysis, Financial Planning and Budgeting
Skill Development	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.
Professional Ethics	Professional ethics are important when utilizing marginal costing and break-even analysis. It is essential to ensure accurate and reliable financial data and to use the analysis results ethically and responsibly, Integrity, transparency and accountability
Gender	
Human Values	
Environment & Sustainability	Cost accounting can be utilized to assess the costs and benefits of integrating environmental considerations into the supply chain
Unit IV	Decisions Involving Alternate Choices
Local	Insights into the relationship between costs and prices and allocating resources efficiently
Regional	Marginal costing helpful for regional specific pricing strategies



National	Helps industries and businesses analyze the cost structure and identify areas for cost reduction
Global	Helps multinational companies in setting the prices for their products and services
Employability	
Entrepreneurship	
Skill Development	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
Professional Ethics	Cost accounting professionals must adhere to legal and regulatory requirements governing financial reporting and cost management
Gender	
Human Values	
Environment & Sustainability	Cost accounting can contribute to sustainability reporting efforts by providing accurate and relevant cost data related to environmental impacts and sustainable practices.
SDG	SDG 8
NEP 2020	It is align with NEP 2020 by Focusing on the development of critical thinking, problem-solving, and communication skills alongside the technical knowledge of cost accounting.
POE/4th IR	The Cost Accounting course can incorporate the principles of 4IR by emphasizing the use of technology and data analytics tools in cost analysis, forecasting, and decision-making processes.

**Benchmarking Universities:**

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BCom	Cost accounting
Amity University	BCom	Cost accounting



## SEMESTER-VI



<b>Department:</b>	LAWS GOVERNING COMPANIES IN INDIA		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	<b>MCMC302</b>	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 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.</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>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.</p>			
<b>Unit Number: 2</b>	<b>Title: Documents</b>	<b>No. of hours: 15</b>	
<b>Content Summary:</b> <p>Memorandum of Association, Articles of Association, doctrine of constructive notice and indoor management, shelf and red herring</p>			



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>Title: 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>Title: 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

**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

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	C2	-	-



CO3	-	-	-
CO4	-	-	-

### CO-PO Mapping

	Programme and Course Mapping						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3		3				
<b>CO2</b>	3		3				
<b>CO3</b>	3		3				
<b>CO4</b>	3		3				

Justification for mapping must be relevant

- 1=weakly mapped
- 2= moderately mapped
- 3=strongly mapped

### CO-PSO Mapping

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





## Relevance of the Syllabus to various indicators

Unit I	Introduction of Company
Local	-
Regional	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.
National	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
Global	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.
Employability	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.
Entrepreneurship	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.
Skill Development	It enables individuals to acquire business-related skills, such as financial management, strategic planning, decision-making, and leadership, which are valuable for career advancement.
Professional Ethics	The concept of a company is intertwined with professional ethics. Ethical considerations guide the behavior and actions of companies and their stakeholders.
Gender	Companies play a significant role in promoting gender equality and upholding human values.
Human Values	
Environment & Sustainability	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.
Unit II	Documents
Local	-
Regional	Share capital represents the financial resources mobilized within a specific region through the issuance of shares.
National	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.
Global	In the global context, share capital is raised from investors across different countries, reflecting the global nature of capital markets.
Employability	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.
Entrepreneurship	Share capital is crucial for entrepreneurship as it provides entrepreneurs with a means to raise funds for their business ventures.
Skill Development	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.
Professional Ethics	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.
Gender	-
Human Values	-
Environment & Sustainability	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.



Unit III	Management
Local	
Regional	
National	Identifying director identity number (DIN); appointment; legal positions, powers and duties
Global	
Employability	Understanding management and the classification of directors is essential for employability, particularly in managerial and leadership roles.
Entrepreneurship	Entrepreneurs need to understand management principles to effectively plan, organize, and control their business activities.
Skill Development	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
Professional Ethics	Managers and directors must uphold ethical standards, transparency, and accountability in their decision-making processes and interactions with stakeholders.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Meetings and Winding Up
Local	-
Regional	-
National	Understanding concept and modes of winding up; national company law tribunal
Global	-
Employability	Comprehend the concept of meetings of a company, its types and also the process of winding up of a company



Entrepreneurship	-
Skill Development	Analyse about the types of meetings of a company and also about the process of winding up of a company
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	4.4
NEP 2020	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.
POE/4th IR	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:**

<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		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b> This course will explore concepts of <b>Indirect Taxes. Its</b> Issues & Challenges, Service Tax, Value Added Tax, Direct Tax Code. The concept of <b>Goods &amp; Services Tax (GST)</b> - Overview, Implementation, Liability of tax payer, GST council, Levy of GST.			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Title: 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>Title: 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>Title: E-Commerce</b>	<b>No. of hours: 15</b>	



**Content Summary:**

E-Commerce, Input Tax Credit, Input Service distributor, matching of Input Tax credit

**Unit Number: 4**

**Title:** Special Transactions

**No. of hours: 15**

**Content Summary:**

Special Transactions, Assessment, Audit & Inspection, CGST & SGST, Refunds, GST Portal

**Self-Learning Components:**

- 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.
- 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.
- Solve case studies and practice questions that require them to apply GST principles to real-world scenarios.
- Participate in online forums, discussion groups, or social media communities focused on GST.

**Reference Books:**

1. Dr. Vandanabangar, Dr. YogendraBangar, Comprehensive Guide to Indirect Tax Laws , AadhyaPrakashan Publishing
2. Nitya Tax Associates, Basics of GST, Taxmann’s Publication
3. V. S. Datey. Students Guide to Service Tax & VAT. New Delhi: Taxmann
4. Dr. Girish Ahuja & Dr. Ravi Gupta. Practical Approach to DIRECT & INDIRECT TAXES, (Income Tax, Excise, Customs, CST, VAT & Service Tax). New Delhi: Bharat publication



### 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

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	-	-	-
CO4	-	-	-

### CO-PO Mapping

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



### CO-PSO Mapping

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

### Relevance of the Syllabus to various indicators

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





	or services across regional boundaries and ensure appropriate tax collection and compliance.
National	-
Global	MNCs operating in multiple countries need professionals who possess knowledge of GST regulations across different jurisdictions.
Employability	Employers seek candidates who have the necessary skills to ensure GST compliance and accurate reporting.
Entrepreneurship	Entrepreneurs must have a strong grasp of GST compliance obligations.
Skill Development	Proficiency in using GST accounting software and familiarity with digital platforms for GST compliance can enhance employability.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit III</b>	
Local	Addresses local network security needs and practices
Regional	-
National	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.
Global	E-commerce businesses engaged in international trade must understand global GST regulations and compliance requirements.
Employability	E-commerce businesses need professionals with strong skills in GST compliance and reporting
Entrepreneurship	-
Skill Development	Develops knowledge and skills in Valuation in GST, Payment of GST



Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Special Transactions, Assessment, Audit & Inspection, CGST & SGST, Refunds, GST Portal
Local	Addresses understanding and implementation of CGST & SGST
Regional	-
National	Contributes to national Audit & Inspection
Global	-
Employability	Develops skills in calculating CGST & SGST, Refunds, GST Portal
Entrepreneurship	-
Skill Development	Develops knowledge and skills about Audit & Inspection
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	SDG 8
NEP 2020	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.
POE/4th IR	Aligns with the concepts of evaluating the knowledge and skills acquired by students related to GST principles, processes, and compliance.

**Benchmarking Universities:**

<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>Risk Management</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</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:</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:</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:</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:</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 Management and Insurance (13th ed.).</li><li>• Bawa, S. S., &amp; Gupta, R. K. (2020). Risk Management and Insurance: Theory and Practice.</li><li>• Marshall, G. S. (2018). Risk Management and Insurance.</li></ul>		



- 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
CO1	Demonstrate knowledge of risk management concepts and principles.
CO2	Identify and assess risks in different organizational contexts.
CO3	Apply risk management strategies to mitigate potential risks.
CO4	Understand the role of insurance in managing and transferring risk.

### 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	-	-
CO2	-	-	-
CO3	C3	-	-
CO4	C-2	-	-



**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**

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.
Employability	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
Entrepreneurship	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.
Skill Development	Risk management skills enable individuals to make informed decisions, considering potential risks and rewards associated with different choices.
Professional Ethics	Risk management promotes ethical behavior by encouraging organizations and professionals to identify, assess, and address risks honestly and transparently.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit II</b>	<b>Risk Identification Techniques</b>
Local	-
Regional	-
National	-
Global	-
Employability	By conducting self-assessments of their strengths, weaknesses, opportunities, and threats. This helps identify areas for improvement and skill gaps
Entrepreneurship	Assessing strengths, weaknesses, opportunities, and threats helps entrepreneurs identify potential risks and vulnerabilities in their business models, product/service offerings, and competitive positioning.
Skill Development	Updated on industry trends, technological advancements, and market demands can help individuals identify potential risks to their employability and skill relevance.
Professional Ethics	Utilizing established ethical frameworks and guidelines specific to the profession or domain helps identify potential



	risks related to professional ethics, integrity, and conflicts of interest.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit III</b>	<b>Risk Analysis and Mitigation</b>
Local	-
Regional	-
National	-
Global	This may involve implementing regulations, promoting economic diversification, fostering international collaborations, or strengthening risk management frameworks.
Employability	-
Entrepreneurship	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
Skill Development	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.
Professional Ethics	Evaluating the potential impact on organizational integrity, stakeholder trust, and compliance with ethical guidelines.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit IV</b>	<b>Emerging Trends in Risk Management</b>
Local	-
Regional	-





National	Organizations are adopting integrated approaches to risk management that consider interconnected risks across different domains, such as financial, operational, and reputational risks.
Global	This allows for early detection of emerging risks and more effective risk management strategies.
Employability	-
Entrepreneurship	Entrepreneurs are embracing risk agility, which involves being responsive, adaptable, and quick to identify and address emerging risks.
Skill Development	Continuous upskilling and reskilling initiatives help individuals adapt to changing skill requirements, enhance employability, and manage career risks.
Professional Ethics	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.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	SDG 8
NEP 2020	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.
POE/4th IR	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:**

<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

**Specialization for B.Com Programme - 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	MCSP153	Capital Market Regulations	<b>4</b>
Elective 2	MCSP159	Investments in Emerging Markets	<b>4</b>
Elective 3	MCSP157	Green Finance	<b>4</b>
Elective 4	MCSP151	Behavioural 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>Capital Market Regulations</b>	MCSP153	4-0-0	4
<b>Type of Course:</b>			
<b>Pre-requisite(s), if any:</b>			



**Brief Syllabus:**

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.

**UNIT WISE DETAILS**

<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>
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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

**Self-Learning Components:**

- Explore reputable financial websites, blogs, and online resources for up-to-date information on capital market regulations.
- Visit the websites of regulatory authorities such as the Securities and Exchange Board of India (SEBI) or other relevant regulatory bodies.
- Study real-life case studies and examples of regulatory actions and enforcement in capital markets.
- Take advantage of Massive Open Online Courses (MOOCs) offered by reputable educational platforms.

**Reference Books:**

1. Capital Market Regulations in India" by S. K. Goyal and R. K. Goyal
2. "Law and Regulation of Securities in India" by Sandeep Parekh
3. Capital Market and Securities Laws" by K. S. Suresh
4. Securities Regulations and Corporate Laws" by R. Balakrishnan

**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.



<b>CO3</b>	Understand the listing and disclosure requirements for securities and their importance in maintaining market transparency.
<b>CO4</b>	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	-	-	-

**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**

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



## RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Capital Market Regulations AND Securities and Exchange Board of India (SEBI)
Local	At the local level, understanding Capital Market Regulations and SEBI is crucial for individuals and businesses participating in the local capital market.
Regional	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.
National	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.
Global	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.
Employability	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.
Entrepreneurship	Entrepreneurs need to understand Capital Market Regulations and SEBI's requirements when raising capital, issuing securities, or listing on stock exchanges.
Skill Development	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.
Professional Ethics	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.



Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit II</b>	<b>Listing and Disclosure Requirements AND Insider Trading and Market Manipulation</b>
Local	Understand the local regulations and practices governing the listing of securities and the disclosure obligations for publicly traded companies.
Regional	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.
National	Explore the requirements for initial public offerings (IPOs), continuous disclosure obligations, financial reporting standards, and other disclosure-related regulations.
Global	Examine the listing requirements of global stock exchanges and understand the disclosure obligations set by international regulatory bodies.
Employability	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.
Entrepreneurship	Learn about the regulatory obligations and compliance necessary for listing securities and meeting ongoing disclosure requirements.
Skill Development	Enhance their skills in evaluating companies' financial information and assessing compliance with disclosure requirements.
Professional Ethics	The importance of transparency, accuracy, and integrity in financial reporting and how adherence to these requirements upholds professional ethics.
Gender	-
Human Values	-
Environment &	-



Sustainability	
Unit III	Investor Protection and Grievance Redressal and Takeovers and Mergers
Local	Explore the specific investor protection measures and grievance redressal mechanisms established at the local level.
Regional	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.
National	Explore the investor protection measures, investor education programs, dispute resolution mechanisms, and the role of Investor Protection Funds at the national level.
Global	Compare the regulatory frameworks and international best practices in investor protection. Understanding global standards and initiatives enhances students' knowledge of international investor protection frameworks.
Employability	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.
Entrepreneurship	Entrepreneurship, understanding investor protection measures is crucial when dealing with investors and raising capital.
Skill Development	Enhance their skills in addressing investor concerns, handling complaints, and resolving disputes.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	International Capital Market Regulations
Local	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.
Regional	Analyzing international capital market regulations from a regional perspective involves understanding the harmonization efforts and regional collaborations in capital market regulations.
National	Explore how international regulations influence domestic market practices, regulatory frameworks, and investor protection measures.
Global	Understanding global regulatory frameworks and collaborations enhances students' knowledge of international financial markets.
Employability	Understanding the global regulatory landscape enhances employability in various sectors of the financial industry.
Entrepreneurship	Entrepreneurs need to consider international capital market regulations when exploring business opportunities, raising capital from global markets, or expanding into international markets.
Skill Development	Enhance their skills in navigating global financial trends and understanding the regulatory complexities of international capital markets.
Professional Ethics	
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	SDG 4, 8, 10
NEP 2020	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.
POE/4th IR	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:**

Name of the University	Program referred for Syllabus contents	Subject referred
University of Madras	BCom	Capital markets
Guru Nanak Dev University	Bachelor of vocation (b.voc.) (financial market management)	Capital market operations
Pune university	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> Investments in Emerging Markets	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCSP159	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b> Introduction to emerging markets. Classification of emerging markets. Countries vs. Asset Class. Key supranational institutions and their role: IMF, World Bank, EBRD, IADB, IFC and ADB. Emerging markets and global governance. Balance of Payment and capital flows, A critical look at the arguments for investing in the emerging markets, including demographics, growth, gains from the adoption of best practices, and the growth of local			



institutional investors.

**UNIT WISE DETAILS**

<b>Unit Number: 1</b>	<b>Introduction to Emerging Markets:</b>	<b>No. of hours: 15</b>
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Introduction to emerging markets. Classification of emerging markets. Countries vs. Asset Class.

<b>Unit Number: 2</b>	<b>Emerging Markets, the International Monetary and Financial System and Global Governance</b>	<b>No. of hours: 15</b>
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Key supranational institutions and their role: IMF, World Bank, EBRD, IADB, IFC and ADB. Emerging markets and global governance. The Group of 20 (G20). The emergence of Sovereign Wealth Funds.

<b>Unit Number: 3</b>	<b>Determinants and Impact of Capital Flows to Emerging Economies</b>	<b>No. of hours: 15</b>
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Balance of Payment and capital flows. Factors that determine size and composition of capital flows to emerging markets.

<b>Unit Number: 4</b>	<b>Emerging Markets: Future Prospects of an evolving asset class</b>	<b>No. of hours: 15</b>
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A critical look at the arguments for investing in the emerging markets, including demographics, growth, gains from the adoption of best practices, and the growth of local institutional investors.

**Self-Learning Components:**

- Explore academic journals, research papers, and textbooks that cover the topic of investments in emerging markets.
- Analyze real-world case studies of investments in emerging markets. Look 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. Cherunilam, Francis,. (2011) International business: Text and cases. (5<sup>th</sup> ed.) New Delhi: PHI Learning Private Limited.

**Reference Books:**

1. Charles, W. L. Hill, & Jain K. Arun (2014) International business: Competing in the global Marketplace (10<sup>th</sup> ed.). New Delhi: Tata McGraw Hill Education.
2. Tamer, Cavusgil, Gary, & Knight, International business: Strategy, Management and the New Realities. New Delhi: Pearson Education.
3. Joshi Rakesh Mohan, International business. New Delhi: Oxford University Press.
4. Paul Justin, (2012) International business (5<sup>th</sup> ed.). New Delhi: PHI Learning Private Limited.
5. Sharan. International business: Concept, environment and strategy (3<sup>rd</sup> ed.) Pearson Education.

**Define Course Outcomes (CO)**

<b>COs</b>	<b>Statements</b>
<b>CO1</b>	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.
<b>CO2</b>	Students will develop the skills to assess the risks and potential returns of investments in emerging markets.
<b>CO3</b>	Students will learn how to analyze specific sectors and industries in emerging markets to identify investment opportunities.
<b>CO4</b>	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**

Unit I	Introduction to Emerging Markets
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Local	Understand the impact of investments in emerging markets on local economies. Analyze how local businesses, industries, and communities are affected by foreign investments and the opportunities they create.
Regional	Examine the dynamics of investments in emerging markets at the regional level. Investigate regional economic integration, trade agreements, and investment frameworks that promote cross-border investments.
National	Explore the national-level implications of investments in emerging markets. Study how governments attract foreign direct investment (FDI) and develop policies and incentives to foster a favorable investment climate.
Global	Analyze the global implications of investments in emerging markets. Understand how emerging market investments contribute to global economic growth, trade, and investment flows.
Employability	Investigate how investments in emerging markets impact employability and job creation.
Entrepreneurship	Explore the role of entrepreneurship in emerging markets and how investments support entrepreneurial ventures
Skill Development	Understand how investments in emerging markets contribute to skill development and human capital enhancement.
Professional Ethics	Analyze issues such as corporate social responsibility, fair business practices, transparency, and accountability.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Emerging Markets, the International Monetary and Financial System and Global Governance
Local	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.
Regional	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.
National	Examine the role of national policies and institutions in managing the interaction between emerging markets and the international monetary and financial system.
Global	Investigate the functioning and governance of the international monetary and financial system.
Employability	Explore how the international monetary and financial system impacts employability in emerging markets.
Entrepreneurship	Examine the role of entrepreneurship in emerging markets within the international monetary and financial system.
Skill Development	Understand how the international monetary and financial system contributes to skill development in emerging markets. Analyze the skill gaps and training needs in financial sectors and related industries.
Professional Ethics	Explore the ethical considerations in the international monetary and financial system. Analyze issues such as transparency, accountability, responsible lending and borrowing, and fair economic governance.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit III</b>	<b>Determinants and Impact of Capital Flows to Emerging Economies</b>
Local	Study how capital inflows and outflows affect domestic investment, exchange rates, interest rates, and economic growth at the local level.
Regional	Examine regional dynamics in capital flows to emerging economies. Analyze regional capital flows, regional financial integration, and regional financial institutions that influence capital movements within the region.
National	Investigate the determinants and impact of capital flows on national economies in emerging markets.



Global	Explore the global determinants and implications of capital flows to emerging economies.
Employability	Explore the skills and competencies needed to leverage capital flows for employment opportunities in sectors affected by increased investment and economic activity.
Entrepreneurship	Investigate the role of capital flows in fostering entrepreneurship in emerging economies.
Skill Development	Explore how capital flows contribute to skill development in emerging economies. Analyze how capital inflows can stimulate investment in education and training, leading to the development of new skills and capabilities.
Professional Ethics	Examine ethical considerations in capital flows to emerging economies. Analyze issues such as responsible lending and borrowing, transparency, accountability, and fair economic governance.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Emerging Markets: Future Prospects of an evolving asset class
Local	Analyze the future prospects of emerging markets at the local level. Study the potential for economic growth, investment opportunities, and development within specific countries or regions.
Regional	Examine the regional dynamics and future prospects of emerging markets. Analyze regional integration efforts, economic cooperation, and trade agreements that can shape the future of these markets.
National	Investigate the future prospects of emerging markets at the national level. Analyze the economic policies, reforms, and initiatives undertaken by individual countries to foster sustainable growth and attract investments.
Global	Explore the global perspective on the future prospects of emerging markets. Analyze how emerging markets contribute to global economic growth, trade, and investment flows.





Employability	Examine the future employability prospects within emerging markets. Analyze the sectors and industries expected to drive job creation and career opportunities.
Entrepreneurship	Investigate the future prospects for entrepreneurship within emerging markets. Analyze the potential for innovation, startup ecosystems, and business opportunities in these markets.
Skill Development	Explore the future skill development needs in emerging markets. Analyze the evolving demands of industries, technological advancements, and market trends.
Professional Ethics	Examine the ethical considerations for the future of emerging markets as an asset class. Analyze issues such as responsible investing, transparency, governance, and corporate social responsibility.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	4
NEP 2020	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,
POE/4th IR	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:**

Name of the University	Program referred for Syllabus contents	Subject referred
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<b>Christ University</b>	BCom	Investment management
<b>Symbiosis University</b>	BCom	Financial Markets
<b>Amity University</b>	BCom	Investing in Stock 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>
Green Finance	MCSP158	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
<p>Overview of green finance and its significance in addressing environmental challenges, Introduction to sustainable development and environmental, social, and governance (ESG) factors, Sustainable Investing and ESG Integration, Principles and practices of sustainable investing, ESG integration in investment decision-making, Impact investing and socially responsible investing (SRI), Green Financial Markets and Regulation, Development of green financial markets and their functioning, Policy and regulatory frameworks for green finance</p>			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	Introduction to Green Finance		
<p>Overview of green finance and its significance in addressing environmental challenges, Introduction to sustainable development and environmental, social, and governance (ESG) factors, the role of finance in promoting sustainable practices, Global initiatives and frameworks in green finance</p>			
<b>Unit Number:2</b>	Sustainable Investing and ESG Integration		



Sustainable Investing and ESG Integration, Principles and practices of sustainable investing, ESG integration in investment decision-making, Impact investing and socially responsible investing (SRI), Green bonds and other sustainable financial products

<b>Unit Number: 3</b>	Climate Risk and Resilience	<b>No. of hours: 18</b>
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Climate Risk and Resilience, understanding climate change risks and their impact on financial systems, Climate risk assessment and scenario analysis, Incorporating climate risk considerations into investment and lending decisions, Sustainable insurance and risk management in the context of climate change

<b>Unit Number: 4</b>	Green Financial Markets and Regulation	<b>No. of hours: 12</b>
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Green Financial Markets and Regulation, Development of green financial markets and their functioning, Policy and regulatory frameworks for green finance, Green banking and sustainable lending practices, Green finance initiatives and case studies in India

- \*Self-Learning Components:
- Access reputable online educational platforms, such as Coursera, edX, or Khan Academy, that offer courses or modules specifically on Financial Derivatives.
- These platforms often provide video lectures, quizzes, and additional reading materials
- Search for educational channels that specialize in finance and derivatives. Some popular channels include Khan Academy, MIT OpenCourseWare, and YaleCourses.
- 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.

**Reference Books:**

1. Sahoo, D., & Bhattacharya, J. (2019). Green Finance: Sustainable Investing in the New Financial World.
2. Kapoor, G., & D'Souza, R. (2020). Green Finance: Emerging Trends and Practices.
3. Singh, S. K. (2021). Green Finance: An Introduction to Sustainable Investment and Banking in India.
4. Muthukumar, A. (2019). Green Finance: The Next Frontier for Sustainable Finance in India.
5. Mahalingam, V. (2020). Climate Risk Management and Green Finance: A Guide to Best Practices.
6. Dehmamy, N., & Rogers, P. (2020). Sustainable Investing in Emerging Markets: Opportunities in Fixed Income.



7. Kapoor, S., & Vyas, V. (2020). Climate Finance: Theory and Practice.

8. Sundararajan, V., & Parthasarathy, V. (2019). Sustainable Investing: A Path to a New Horizon.

### Define Course Outcomes (CO)

COs	Statements
CO1	Demonstrate knowledge of green finance concepts, principles, and frameworks.
CO2	Evaluate and integrate environmental considerations in financial decision-making.
CO3	Apply sustainable investing practices and analyze ESG factors
CO4	Understand the development and functioning of green financial markets.

### 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	-	-
CO2	C5	-	-
CO3	C5	-	-



CO4	C3	-	-
CO5	C2	-	-

### 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

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

### RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	
<b>Local</b>	Analyze the role and impact of green finance in local financial markets.
<b>Regional</b>	Examine regional dynamics in green finance.
<b>National</b>	Investigate the role of green finance in national economies. Analyze how green finance is utilized by national financial institutions, corporations, and investors for managing financial risks and enhancing investment strategies.
<b>Global</b>	Explore the global dimensions of green finance.



<b>Employability</b>	Examine the relevance of green finance in enhancing employability.
<b>Entrepreneurship</b>	Investigate the role of green finance in entrepreneurship.
<b>Skill Development</b>	Explore the skills and competencies required for understanding and green finance.
<b>Professional Ethics</b>	Examine the ethical considerations in green finance.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit II</b>	
<b>Local</b>	Explore the regulatory framework of green finance.
<b>Regional</b>	Examine the regional dynamics in green finance.
<b>National</b>	Analyze how these contracts are utilized by green finance, corporations, and investors for managing financial risks, price discovery, and enhancing investment strategies.
<b>Global</b>	Explore the global dimensions of green finance.
<b>Employability</b>	Explore how knowledge and skills in green finance.
<b>Entrepreneurship</b>	Explore the potential for innovative business models and applications in green finance.
<b>Skill Development</b>	Explore the skills and competencies required for understanding in green finance
<b>Professional Ethics</b>	Analyze the ethical challenges related to green finance.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit III</b>	
<b>Local</b>	Explore the regulatory framework green finance at the



	local level.
<b>Regional</b>	Examine the regional dynamics in green finance.
<b>National</b>	Investigate the role of green finance in national economies.
<b>Global</b>	Explore the global dimensions of green finance.
<b>Employability</b>	Examine the relevance of green finance in enhancing employability.
<b>Entrepreneurship</b>	Investigate the role of in green finance in strategic decision-making.
<b>Skill Development</b>	Explore the skills and competencies required for understanding in green finance.
<b>Professional Ethics</b>	Analyze the ethical challenges related to green finance.
<b>Gender</b>	-
<b>Human Values</b>	-
<b>Environment &amp; Sustainability</b>	-
<b>Unit IV</b>	
<b>Local</b>	Analyze the local regulatory framework governing green finance in a specific country or jurisdiction.
<b>Regional</b>	Explore the regulations and guidelines implemented by regional organizations or agreements that oversee in green finance within a specific region.
<b>National</b>	Analyze the regulations, laws, and policies established by the national regulatory bodies green finance at the national level.
<b>Global</b>	Explore the global regulatory frameworks for green finance on a global scale.
<b>Employability</b>	Examine the relevance of understanding the regulatory framework for green finance in enhancing employability.
<b>Entrepreneurship</b>	Investigate the impact of regulatory frameworks on entrepreneurship in green finance markets.
<b>Skill</b>	-



<b>Development</b>	
<b>Professional Ethics</b>	Examine the ethical considerations within the regulatory framework for green finance.
<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>TERI School of Advanced Studies</b>	MBA (Sustainability Management)	Green Finance
<b>Gujarat University</b>	MBA in Digital finance and Sustainability	Green Finance
<b>Mumbai University</b>	BCom	Green Finance

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Behavioural Finance</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCSP151	4-0-0	4





<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES	
<b>Pre-requisite(s), if any:</b>		
<b>Brief Syllabus:</b>		
Market efficiency, Building Blocks of Behavioural Finance – Cognitive Psychology and the Limits to Arbitrage, Psychology of investors behaviour, Pascal-Fermat to Friedman-Savage, Prerequisites for Rational Choice and Quasi-Rational Choice, <b>Decision-making-</b> Risk and uncertainty, Expected Utility Theory, Decision-making in historical prospective, Heuristics and biases, overconfidence and emotion, financial decision-making stemming from heuristics and biases, overconfidence and emotion		
<b>UNIT WISE DETAILS</b>		
<b>Unit Number: 1</b>	<b>Conventional finance and challenges</b>	<b>No. of hours: 15</b>
Market efficiency, Building Blocks of Behavioural Finance – Cognitive Psychology and the Limits to Arbitrage, Psychology of investors behaviour, Neurophysiology of risk-taking, Personality traits and risk attitudes		
<b>Unit Number: 2</b>	<b>Brief History of Rational Thought</b>	<b>No. of hours: 15</b>
Pascal-Fermat to Friedman-Savage, Prerequisites for Rational Choice and Quasi-Rational Choice		
<b>Unit Number: 3</b>	<b>Decision-making</b>	<b>No. of hours: 15</b>
<b>Decision-making-</b> Risk and uncertainty, Expected Utility Theory, Decision-making in historical prospective , Allais and Elsbeg’s paradoxes, Errors in Decision-Making <b>Prospect theory,</b> Loss aversion theory, and Mental Accounting		
<b>Unit Number: 4</b>		<b>No. of hours: 15</b>
Heuristics and biases, overconfidence and emotion, financial decision-making stemming from heuristics and biases, overconfidence and emotion <b>Group Behaviour-</b> Conformism, herding, fatal attractions		



**Self-Learning Components:**

- Enroll in online courses or lectures offered by reputable platforms like Coursera or edX that specifically focus on Behavioral Finance. These courses often provide video lectures, assignments, and quizzes to enhance learning.
- Explore academic research papers on Behavioral Finance to understand the latest theories, experiments, and empirical findings.
- Read articles published in leading finance and economics journals such as the Journal of Behavioral Finance and the Journal of Behavioral and Experimental Finance.

**Reference Books:**

1. H. Kent Baker, John R. Nofsinger : Behavioural Finance: Investors, Corporations, and Markets, John Wiley and Sons
2. William Forbes : Behavioural Finance, John Wiley and Sons
3. Lucy Ackert, Richard Deaves : Behavioral Finance: Psychology, Decision- Making, and Markets. Cengage Learning

**Define Course Outcomes (CO)**

COs	Statements
CO1	The subject fills the vacuum which left unattended by the traditional theories and models.
CO2	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.
CO3	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
C01	-	-	-
-C02	-	-	-
C03	-	-	-

**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>Conventional finance and challenges</b>
Local	Limited access to financial services and products, especially in underdeveloped regions. Lack of financial literacy and awareness among the local population.
Regional	Disparities in financial development and accessibility across regions within a country or geographical area.
National	Financial stability and systemic risks, including the prevention of financial crises and the management of banking and market risks.
Global	International financial stability and coordination among different national financial systems and regulatory frameworks.
Employability	Increasing competition for job opportunities in the financial sector due to technological advancements and automation.
Entrepreneurship	Limited access to capital and funding options for aspiring entrepreneurs and small businesses.
Skill Development	Enhancing technical skills in financial analysis, risk management, portfolio management, and financial modeling.
Professional Ethics	Upholding ethical standards and integrity in financial decision-making and client relationships.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit II</b>	
Local	At the local level, understanding the historical development of Pascal-Fermat to Friedman-Savage helps individuals in the community to analyze decision-making processes and apply rational choice models in their personal and professional lives.
Regional	Regional intellectual and academic communities contribute to the study and application of rational choice and quasi-rational choice theories.



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



Entrepreneurship	Entrepreneurs often face risks and uncertainties when starting and managing businesses.
Skill Development	Developing decision-making skills involves critical thinking, risk assessment, and understanding biases and errors in decision-making.
Professional Ethics	Ethical considerations are essential in decision-making, particularly in areas such as professional practices and policy-making.
Gender	-
Human Values	-
Environment & Sustainability	-
<b>Unit IV</b>	
Local	Local communities may exhibit specific heuristics and biases in financial decision-making, influenced by cultural and social norms.
Regional	Regional economic factors and cultural influences can shape heuristics, biases, and group behavior in financial decision-making.
National	National economic policies, regulatory frameworks, and financial literacy levels can influence heuristics, biases, and group behavior in financial decision-making.
Global	Heuristics, biases, and group behavior in financial decision-making have global implications, as they affect financial markets and investor behavior worldwide.
Employability	Understanding heuristics, biases, and group behavior in financial decision-making is relevant for employability in fields such as finance, investment, and risk management.
Entrepreneurship	Entrepreneurs need to be aware of heuristics, biases, and group behavior that can influence their own financial decisions and those of others.
Skill Development	Developing skills related to identifying and managing heuristics, biases, and group behavior is crucial for effective financial decision-making.
Professional	.



Ethics	
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	Goal 4, 5,10
NEP 2020	The NEP 2020 emphasizes the multidisciplinary approach and skill development in education. In the context of Behavioral Finance, this policy can encourage the integration of behavioral economics and finance in the curriculum.
POE/4th IR	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<sup>3</sup></b>	<b>B.Com, BBA</b>	Behavioral Finance
<b>Amity University</b>	<b>B.Com</b>	Behavioral Finance
<b>Duke University</b>	<b>BBA</b>	Behavioral Finance

<b>3Accounts 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.

**\*Self-Learning Components:**

- Self-learning in corporate accounting can enable individuals to acquire skills in financial analysis.
- Help individuals develop skills in budgeting and forecasting.
- Provide individuals with knowledge of cost accounting principles and techniques.
- Knowledge of auditing procedures and techniques to assess the reliability of financial information.

**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.
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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	C4	-	-
CO2	C2	-	-
CO	C5	-	-
CO	C2	-	-

**CO-PO Mapping**

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

Unit I	Share Capital
<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>
<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>Project Planning and Evaluation</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</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>
<p>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.</p>		
<p><b>*Self-Learning Components:</b></p> <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 predetermined criteria, and identify areas for improvement.</li><li>• Fosters collaboration skills by understanding how to work with diverse stakeholders and manage project teams.</li><li>• Gain the ability to think critically and make sound decisions based on project data and evaluation findings.</li></ul>		
<p><b>Text Books:</b></p> <ul style="list-style-type: none"><li>• Desai, Vasant. <i>Project management</i> (5<sup>th</sup> edition). New Delhi: Himalaya Publishing House</li></ul> <p><b>Reference Books:</b></p> <ul style="list-style-type: none"><li>• Maheshwari, S.N. <i>Management accounting &amp; financial control</i>. New Delhi: Sultan Chand &amp; Sons.</li><li>• Chandra, Prasanna. (2015). <i>Projects: planning, analysis, financing, implementation and review</i> (8<sup>th</sup> edition). New Delhi: Tata McGraw Hill Publishing Company Limited.</li><li>• Nagarajan, K. <i>Project management</i>, New Age International (P) limited Publishers.</li></ul>		

**Define Course Outcomes (CO)**



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

**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	-	-
C02	C4	-	-
CO	C2	-	-
CO	-	-	-

**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>	3	3	3	3	1	2	3
<b>CO2</b>	3	2	2	3	3	3	2



<b>CO3</b>	2	3	3	1	1	2	3
<b>CO4</b>	3	3	3	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>	3		3	
<b>CO2</b>	2	3		3
<b>CO3</b>	3		3	
<b>CO4</b>		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</b>	Crucial role in upholding professional ethics by ensuring unbiased evaluation, considering stakeholder interests,



<b>Ethics</b>	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;</b>	Assists in evaluating the financial risks and returns



<b>Sustainability</b>	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

<b>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b>  <b>Financial Modelling</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</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</li></ul>		





statement.

- Gain knowledge of forecasting models and assumptions to make accurate and reliable financial projections.
- Understand how to calculate and interpret these metrics to assess the financial performance and health of a company.

**TEXT BOOKS:**

- Chandan Sengupta. Financial Analysis and Modelling using Exel and VBA. Wiley

**REFERENCE BOOKS:**

- Wayne I. Winston. Microsoft Excel 2013: Data Analysis and Business Modeling ,PHI
- Humphrey K.K. Tung and Donny C.F. Lai. Professional Financial Computing Using Excel and VBA (WILEY Finance)

### Define Course Outcomes (CO)

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

<b>Unit I</b>	<b>Overview</b>
<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 Ethics</b>	Enabling them to make ethical decisions based on a 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>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>Accounting for Financial and Public Utility Undertaking</b>	MCSP162	4-0-0	4
<b>Type of Course:</b>	Specialization Elective		
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
Reconstruction, Liquidation, Banking and Insurance Companies, Final Accounts of Banking Companies			
<b>UNIT WISE DETAILS</b>			
<b>Unit Number: 1</b>	<b>Amalgamation of companies</b>	<b>No. of hours: 15</b>	
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>	
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>
<b>Final Accounts of Banking Companies:</b> 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		
<b>Final Accounts of Insurance Companies:</b> 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>
Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).		
<b>*Self-Learning Components:</b>		
<ul style="list-style-type: none"><li>• Utilize textbooks, academic journals, online resources, and regulatory guidelines to explore the topics in detail.</li><li>• Access tutorials related to accounting for financial and public utility undertakings.</li><li>• Participating in relevant communities can provide insights, practical experiences, and opportunities for knowledge sharing.</li><li>• Regularly assess your knowledge and skills in accounting for financial and public utility undertakings.</li></ul>		
<b>TEXTBOOKS:</b>		
<ul style="list-style-type: none"><li>• Goel, D.K., Corporate Accounting. Arya Publications, New Delhi</li><li>• Maheshwari, S.N., Corporate Accounting, Vikas Publishing House, New Delhi</li></ul>		
<b>REFERENCE BOOKS:</b>		
<ul style="list-style-type: none"><li>• Shukla, M.C., Grewal, T.S.; and Gupta, S.C., Advanced Accounts, S.Chand &amp; Co. New Delhi</li><li>• Tulsian, P.C. Corporate Accounting, Tata McGraw Hill Publications</li><li>• Sehgal, A., Fundamentals of Corporate Accounting, Taxmann Publications.</li></ul>		





- 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)

COs	Statements
<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.

### 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
CO1	2	3	2	1	3	2	2
CO2	3	2	2	3	3	3	2
CO3	2	3	3	2	2	2	2
CO4	3	2	3	2	2	2	1

### CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	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

Unit I	Amalgamation of companies
<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</b>	Highlights the importance of fair treatment, confidentiality, and ethical decision-making in the financial services



<b>Ethics</b>	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>Department:</b>	<b>School of Management and Commerce</b>		
<b>Course Name:</b> <b>Banking and Insurance Operations</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
	MCS171	4-0-0	4
<b>Type of Course:</b>	DISCIPLINE SPECIFIC ELECTIVES		
<b>Pre-requisite(s), if any:</b>			

**Brief Syllabus:**

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© 7. Knowledge 8. Understand 9. Apply 10. Analyze 11. Evaluate 12. Create	Affective levels(A) 6. Receiving 7. Responding 8. Valuing 9. Organizing 10. Characterizing	Psychomotor levels(P) 6. Imitation 7. Manipulation 8. Precision 9. Articulation 10. 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>
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<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>
	MCSP176	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 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.		
<b>UNIT WISE DETAILS</b>		
<b>Unit Number: 1</b>	<b>Financial System</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> Financial System components, features, financial system and economic development		
<b>Unit Number: 2</b>	<b>Financial Market</b>	<b>No. of hours: 15</b>
<b>Content Summary:</b> 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>
<b>Content Summary:</b> 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>
<b>Content Summary:</b> 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.

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	-	-

### 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

### Relevance of the Syllabus to various indicators

Unit I	Financial System
<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 Ethics</b>	The syllabus may include topics related to 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 Development</b>	The syllabus emphasizes the development of skills 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>
<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
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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>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>			
<p>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.</p> <p><b>Asset liability management:</b> Whole sale and retail banking; international financial centers; risks in international banking. exposure management. Foreign exchange risk management by banks.</p>			
<b>Unit Number: 2</b>	<b>Borrowing function</b>	<b>No. of hours: 15</b>	



<b>Content Summary:</b>		
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>
<b>Content Summary:</b>		
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>
<b>Content Summary:</b>		
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.		
<b>*Self-Learning Components:</b>		
<ul style="list-style-type: none"> <li>• <b>Network with professionals in the international banking industry</b></li> <li>• There are many great online resources available, such as Khan Academy, Coursera, and EdX</li> <li>• This is a great way to learn about the industry and to get your foot in the door.</li> </ul>		
<b>Reference Books:</b>		
<ul style="list-style-type: none"> <li>• Indian Institute of Bankers : International Banking – Legal and Regulation Aspects</li> <li>• Wood P. : Law &amp; Practices of International Finance</li> </ul>		

**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

<b>Unit I</b>	<b>International Banking</b>
<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 Ethics</b>	It educates students about the ethical standards and 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 Management (PGPIM)	International Banking

<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>	M CSP173	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>			
<p>Ways to finance entrepreneurs , analyze 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>			
<p>Structure of venture capital funds and their fund raising process, issues of corporate venture capital and private equity funds in emerging market economies.</p>			
<b>Unit Number: 4</b>	<b>Employment Strategies</b>	<b>No. of hours: 15</b>	





**Content Summary:**

Employment Strategies for attracting and compensating employees in start-ups.

**\*Self-Learning Components:**

1. Assign students financial planning exercises that simulate the process of creating a financial plan for a startup or small business
2. Encourage students to attend entrepreneurial networking events, startup competitions, or pitch events in their local area or online
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
4. Introduce students to investment simulation games or platforms where they can practice making investment decisions in a simulated entrepreneurial finance context

**Reference Books:**

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
CO5	3	3	3	2

### Relevance of the Syllabus to various indicators

Unit I	Business Evaluation and Valuation
Local	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 Ethics</b>	The syllabus can address professional ethics within 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 School</b>	Master of Business Administration (MBA)	Entrepreneurial 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



<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	MCMB184	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 Number: 2</b>	<b>Title: Financial Strategy for Capital Structure:</b>	<b>No. of hours: 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</li></ul>		



examples.

- 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.
- 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 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



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	-	-

**CO-PO Mapping**

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

1=weakly mapped  
 2= moderately mapped  
 3=strongly mapped

**CO-PSO Mapping**

PSO	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-
CO2	2	-	-	3
CO3	-	2	-	-
CO4	-	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.
Regional	Financial goals and strategies become more complex at the regional level. Regional entities, such as regional governments, economic development organizations, or industry associations.
National	Financial goals and strategies at the national level are essential for governments and central banks.
Global	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.
Employability	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.
Entrepreneurship	Financial goals and strategies are fundamental to entrepreneurship. Entrepreneurs need to define their financial objectives, such as revenue targets, profitability, and return on investment.
Skill Development	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.
Professional Ethics	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.



Gender	Financial goals and strategies are essential for addressing gender-related financial disparities and promoting financial inclusion.
Human Values	Financial goals and strategies can be aligned with human values to ensure ethical and responsible financial practices.
Environment & Sustainability	Financial goals and strategies are critical for promoting environmental sustainability. Organizations and individuals can set financial goals related to sustainable investing, reducing carbon footprints, or supporting environmentally friendly initiatives.
Unit II	Financial Strategy for Capital Structure
Local	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.
Regional	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
National	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.
Global	Financial strategy for capital structure is relevant in the global context, especially for multinational corporations and global financial institutions.
Employability	Understanding financial strategy for capital structure is important for employability, especially for roles in finance, accounting, and corporate finance.
Entrepreneurship	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.
Skill Development	Understanding financial strategy for capital structure is relevant to skill development in finance and accounting.
Professional	Financial strategy for capital structure should align with



Ethics	professional ethics. Professionals in finance and accounting should adhere to ethical standards when making capital structure decisions.
Gender	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.
Human Values	Financial strategy for capital structure can align with human values, such as integrity, fairness, and social responsibility.
Environment & Sustainability	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.
Unit III	Investment Strategy
Local	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
Regional	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.
National	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.
Global	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.
Employability	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.
Entrepreneurship	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.
Skill Development	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.
Professional Ethics	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.
Gender	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.
Human Values	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.
Environment & Sustainability	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.
Unit IV	Merger Strategy
Local	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.
Regional	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.
National	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.
Global	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.
Employability	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.
Entrepreneurship	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.
Skill Development	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.
Professional Ethics	Merger strategy should align with professional ethics. Professionals involved in merger activities should uphold principles of fairness, transparency, and integrity throughout the process.
Gender	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.
Human Values	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.
Environment & Sustainability	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.
SDG	SDG 4.4
NEP 2020	It aligns with the objective of Strategic Financial Management, which focuses on the application of financial principles in strategic decision-making.
POE/4th IR	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>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>PRINCIPLES AND PRACTICES OF TAXATION</b>		MCSP185	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>				
<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

1=weakly mapped  
 2= moderately mapped  
 3=strongly mapped

### 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
Local	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.
Regional	Taxation principles and practices are important at the regional level, where regional governments or economic unions may have shared tax policies or coordination mechanisms.
National	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
Global	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
Employability	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.
Entrepreneurship	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.
Skill Development	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.
Professional Ethics	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.
Gender	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.
Human Values	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.
Environment & Sustainability	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>
Local	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
Regional	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.
National	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.
Global	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.
Employability	Understanding international double taxation enhances employability, particularly in roles related to international taxation, cross-border transactions, or global tax compliance.
Entrepreneurship	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.
Skill Development	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.
Professional Ethics	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.
Gender	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.
Human Values	International double taxation, when addressed ethically and with a focus on fairness, aligns with human values such as equity, transparency, and social responsibility.
Environment & Sustainability	While international double taxation does not directly relate to environmental sustainability, tax policies and practices can have implications for environmental and sustainability goals.
Unit III	Incidence of Taxation
Local	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.
Regional	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.
National	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.
Global	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



Employability	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.
Entrepreneurship	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.
Skill Development	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.
Professional Ethics	Tax incidence analysis can have ethical dimensions, particularly when considering the fairness and equity of tax systems.
Gender	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.
Human Values	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.
Environment & Sustainability	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.
Unit IV	Constitutional Provisions Pertaining to Taxes
Local	Understanding constitutional provisions pertaining to taxes at the local level is crucial for local governments and authorities responsible for tax administration.



Regional	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.
National	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
Global	Although constitutional provisions pertaining to taxes primarily operate at the national or regional levels, they can indirectly influence global tax matters.
Employability	Knowledge of constitutional provisions pertaining to taxes enhances employability in roles related to taxation, public policy, and legal advisory services.
Entrepreneurship	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.
Skill Development	Learning about constitutional provisions pertaining to taxes contributes to skill development in legal research, tax policy analysis, and constitutional law.
Professional Ethics	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
Gender	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.
Human Values	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.
Environment & Sustainability	Constitutional provisions pertaining to taxes can play a role in promoting environmental sustainability.
SDG	SDG 4.4
NEP 2020	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.
POE/4th IR	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. Filling 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>Title: Introduction</b>			<b>No. of hours: 8</b>
<b>Content Summary:</b>				
<p>Rebate &amp; Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filling and Filing of return (ITR – I and II)</p>				
<b>Unit Number: 2</b>	<b>Title: Assessment</b>			<b>No. of hours: 8</b>
<b>Content Summary:</b>				
<p>Assessment of Hindu undivided families, Assessment of firms &amp; Association of persons</p>				



<b>Unit Number: 3</b>	<b>Title: Tax Authorities and their powers</b>	<b>No. of hours: 7</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>Title: GST</b>	<b>No. of hours: 7</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 studies in textbooks, tax journals, or tax-related websites.</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Singhania, V.K., &amp; Singhania, M. Student Guide to Income Tax. New Delhi: Taxman Publications.</li><li>2. Singhania, V.K., Singhania, K., &amp; Singhania, M. Direct Taxes Planning and Management. New Delhi: Taxmann Publications.</li><li>3. Lal, B.B. Direct Taxes. New Delhi: Pearson Education.</li><li>4. Bhagwati, P. Direct Taxes law &amp; Practice. New Delhi: Wishwa Prakashan.</li><li>5. Ahuja., G., &amp; Gupta, R. Simplified Approach to income Tax. Agra: Sahitya Bhawan Publishes &amp; Distributors.</li></ol>		



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.

#### 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	-	-

#### 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

1=weakly mapped  
 2= moderately mapped  
 3=strongly mapped

### CO-PSO Mapping

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

### 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)
Regional	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.
National	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.
Global	Indirect tax frameworks have global relevance due to the interconnectedness of the global economy and international trade.
Employability	Knowledge of indirect tax frameworks enhances employability in roles related to tax compliance, tax advisory, and financial management.



Entrepreneurship	Understanding the indirect tax framework is essential for entrepreneurs to navigate tax obligations, manage costs, and ensure compliance with tax laws.
Skill Development	Learning about indirect tax frameworks contributes to skill development in tax analysis, compliance management, and financial planning.
Professional Ethics	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.
Gender	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.
Human Values	Indirect tax frameworks can align with human values by incorporating principles of fairness, equity, and social justice.
Environment & Sustainability	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.
Unit II	
Local	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.
Regional	The assessment of HUF and firms may have regional relevance, particularly in regions with specific tax regulations or regional taxation systems.
National	The assessment of HUF and firms is highly relevant at the national level as it forms an integral part of the national tax system.
Global	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.
Employability	Knowledge of the assessment of HUF and firms enhances employability in roles related to tax accounting, tax advisory, and financial management.
Entrepreneurship	The assessment of HUF and firms directly affects entrepreneurs and businesses operating in the form of HUF or firm structures
Skill Development	Learning about the assessment of HUF and firms contributes to skill development in tax analysis, tax planning, and financial management.
Professional Ethics	Professionals involved in the assessment of HUF and firms should adhere to professional ethics and integrity.
Gender	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.
Human Values	The assessment of HUF and firms can indirectly align with human values such as fairness, transparency, and accountability.
Environment & Sustainability	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>	
Local	Income tax authorities are relevant at the local level as they enforce and administer income tax regulations within a specific jurisdiction.
Regional	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.
National	Income tax authorities at the national level are responsible for administering and enforcing income tax laws and regulations within a country.
Global	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.
Employability	Knowledge of income tax authorities enhances employability in roles related to tax accounting, tax advisory, and financial management.
Entrepreneurship	Income tax authorities directly affect entrepreneurs and businesses as they are responsible for administering and enforcing income tax regulations.
Skill Development	Learning about income tax authorities contributes to skill development in tax analysis, compliance management, and financial planning.
Professional Ethics	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
Gender	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.
Human Values	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.
Environment & Sustainability	Income tax authorities have a role to play in promoting environmental sustainability
Unit IV	
Local	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
Regional	At the regional level, GST harmonizes the taxation system across different states or regions within a country.
National	GST holds immense relevance at the national level, as it unifies the tax structure across the entire country.
Global	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.
Employability	GST impacts employability by creating a demand for skilled professionals in taxation and accounting.
Entrepreneurship	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.
Skill Development	The implementation of GST necessitates skill development initiatives focused on taxation and accounting.
Professional Ethics	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.
Gender	While GST itself may not have direct implications on gender, it can indirectly influence gender equality and empowerment.
Human Values	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.
Environment & Sustainability	GST can play a role in promoting environment sustainability through its tax policies and incentives.
SDG	SDG 4
NEP 2020	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.
POE/4th IR	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>		
<b>Course Name:</b>	<b>Course Code</b>	<b>L-T-P</b>	<b>Credits</b>
<b>ENTREPRENEURIAL FINANCE</b>	MCSP183	4-0-0	4
<b>Type of Course:</b>			
<b>Pre-requisite(s), if any:</b>			
<b>Brief Syllabus:</b>			
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

**UNIT WISE DETAILS**

<b>Unit Number: 1</b>	<b>Title:</b> Business Evaluation and Valuation	<b>No. of hours: 8</b>
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**Content Summary:**  
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.

<b>Unit Number: 2</b>	<b>Title:</b> Financing	<b>No. of hours: 7</b>
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**Content Summary:**  
Financing: Ways to finance entrepreneurs, analyse the role of financial contracts in addressing information and incentive problems in uncertain environments.

<b>Unit Number: 3</b>	<b>Title:</b> Venture Capital Funds	<b>No. of hours: 8</b>
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**Content Summary:**  
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</b>	<b>Title:</b> Employment Strategies	<b>No. of hours: 8</b>
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<b>Number: 4</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, <i>Project Management</i>, Vikas Publishing House, New Delhi.</li><li>3. Machiraju, H. R., <i>Project Finance</i>, Vikas Publishing House, New Delhi.</li><li>4. Rao, P.C.K., <i>Project Management and Control</i> , Sultan Chand &amp; Sons, N.Delhi.</li></ol>		

### Course Outcomes (CO)

COs	Statements
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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

1=weakly mapped  
 2= moderately mapped  
 3=strongly mapped

### 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
Local	Understanding entrepreneurial finance at the local level is essential for local businesses and entrepreneurs seeking funding for their ventures.
Regional	Entrepreneurial finance is relevant at the regional level as well, particularly in regions or economic blocs with specific funding mechanisms or regional investment programs.
National	Entrepreneurial finance is of utmost importance at the national level, as it contributes to economic growth, job creation, and innovation
Global	Entrepreneurial finance has global relevance due to the interconnectedness of the global economy and the increasing internationalization of startups and entrepreneurial ventures.
Employability	Knowledge of entrepreneurial finance enhances employability in roles related to finance, investment, and entrepreneurship support.
Entrepreneurship	Entrepreneurial finance is directly relevant to



	entrepreneurship, as it deals with the financial aspects of starting, managing, and growing a business.
Skill Development	Learning about entrepreneurial finance contributes to skill development in financial analysis, investment evaluation, and financial management.
Professional Ethics	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.
Gender	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.
Human Values	Entrepreneurial finance aligns with human values such as fairness, social justice, and economic empowerment.
Environment & Sustainability	Entrepreneurial finance can play a role in promoting environmental sustainability.
Unit II	
Local	Understanding financing at the local level is crucial for local businesses, organizations, and individuals seeking funding for their projects or initiatives.
Regional	Financing at the regional level involves funding initiatives that span multiple jurisdictions or regions within a country or economic union..
National	Financing at the national level is essential for government projects, public infrastructure, and economic development initiatives.
Global	Financing at the global level pertains to funding initiatives that transcend national borders or involve international organizations and institutions.
Employability	Knowledge of financing is relevant for employability in various roles related to finance, investment, and project management.



Entrepreneurship	Financing is a critical aspect of entrepreneurship as it provides the necessary capital to start and grow businesses
Skill Development	: Learning about financing contributes to skill development in financial analysis, investment evaluation, and financial management.
Professional Ethics	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.
Gender	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.
Human Values	Financing aligns with human values such as fairness, social justice, and economic well-being.
Environment & Sustainability	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.
Unit III	
Local	Venture capital funds are relevant at the local level as they provide funding to local startups and businesses.
Regional	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.
National	Venture capital funds are essential at the national level for fostering innovation, economic growth, and job creation.
Global	Venture capital funds have global relevance due to the international nature of venture capital investments.
Employability	Knowledge of venture capital funds enhances employability in roles related to finance, investment, and entrepreneurship support.
Entrepreneurship	Venture capital funds are directly relevant to entrepreneurship as they provide vital funding for startups



	and high-growth ventures.
Skill Development	Learning about venture capital funds contributes to skill development in financial analysis, investment evaluation, and entrepreneurial management.
Professional Ethics	Venture capital funds should adhere to professional ethics, transparency, and integrity in their investment practices.
Gender	Venture capital funds are relevant to gender equality and women's entrepreneurship.
Human Values	Venture capital funds align with human values such as fairness, social justice, and economic well-being.
Environment & Sustainability	Venture capital funds have relevance in promoting environmental sustainability.
Unit IV	
Local	Employment strategies in startups are relevant at the local level as startups often play a vital role in local economic development and job creation.
Regional	At the regional level, employment strategies in startups contribute to regional economic competitiveness and talent retention.
National	Employment strategies in startups are relevant at the national level for fostering entrepreneurship, job creation, and economic growth
Global	Employment strategies in startups have global relevance due to the international nature of startups and the global labor market.
Employability	Knowledge of employment strategies in startups enhances employability in various roles related to human resources, talent management, and entrepreneurship support.
Entrepreneurship	Employment strategies in startups directly impact entrepreneurship as startups need to attract and retain skilled talent to succeed.
Skill Development	Learning about employment strategies in startups contributes to skill development in areas such as talent acquisition, employee engagement, and organizational development.



Professional Ethics	Employment strategies in startups should align with professional ethics and fairness
Gender	Employment strategies in startups can be designed to promote gender equality and support women's participation in the startup ecosystem.
Human Values	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
Environment & Sustainability	Employment strategies in startups can incorporate environmental and sustainability considerations.
SDG	SDG 4
NEP 2020	The NEP encourages educational institutions to incorporate practical exercises, case studies, and industry internships to provide hands-on experiences in Entrepreneurial Finance.
POE/4 <sup>th</sup> IR	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
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