

**Draft Structure and Syllabi of Four Year under Graduate Programme (FYUGP) in  
Commerce(Finance) of Dibrugarh University and Its Affiliated Colleges as Per UGC DRAFT  
RELEASED on 12/12/2022**

**FINANCE (MAJOR)**

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-1	Business Organization and Management	4	
1	1 <sup>st</sup>	Minor	1	Minor 1	Financial Management- I	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 1A	Fundamentals of Accounting	3	The Course shall be taken by students from disciplines other than Finance.
		AEC Language (MIL/Regional Language)	1	AEC 1		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-1 Understanding India	1	VAC 1		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	2	SEC- 1A	MS-Excel and its Application in Business	3	The students shall have to take any of the courses
		SEC- 1B	Tourism Management	3			

							offered by DU and also by the Commerce Stream.
		<b>Total</b>				<b>20</b>	

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-2	Financial Accounting	4	
1	2 <sup>nd</sup>	Minor	1	Minor 2	Cost Accounting	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-2A	Basics of Income Tax	3	The Course shall be taken by students from disciplines other than Finance.
		Ability Enhancement Course: English Language and Communication Skills	1	AEC 2		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-3 Environmental Science	1	VAC 3		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	2	SEC-2	Event management	3	The students shall have

							to take any of the courses offered by DU and also by the Commerce Stream.
		<b>Total</b>				<b>20</b>	
		<b>Grand Total (Semester I and II)</b>				<b>40</b>	
<b>Students on exit shall be awarded Undergraduate Certificate (in the Field of Study/Discipline) after securing the requisite 40 credits in semesters I and II</b>							

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	2	C-3	Business Economics	4	
				C-4	Entrepreneurship		
2	3 <sup>rd</sup>	Minor	1	Minor 3	Introduction to Stock Market	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 3A	Personal Finance	3	The Course shall be taken by students from disciplines other than Finance.
		Ability Enhancement Course: Communicative English / Mathematical Ability	1	AEC 3		2	The students shall have to take one of the language disciplines offered by DU
		Skill Enhancement Course	2	SEC- 3A	Introduction to Investing and Trading	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
				SEC- 3B	Hospitality Management		
		<b>Total</b>				<b>20</b>	
		<b>Grand Total (Semester I ,II and III)</b>				<b>60</b>	

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
2	4 <sup>th</sup>	Major (Core)	1	C-5	Business Environment	4	
			1	C-6	Advanced Marketing Management	4	
			1	C-7	Advanced Financial Management	4	
			1	C-8	Business Statistics	4	
		Minor 4	1	Minor 4	Cybercrime and Security in Banks	4	The course shall be taken by students from disciplines other than Finance.
		<b>Total</b>				<b>20</b>	
		<b>Grand Total (Semester I, II, III, IV)</b>				<b>80</b>	
<p><b>The students on exit shall be awarded Undergraduate Diploma after securing the requisite 80 credits on completion of Semester IV provided they secure additional 4 credit in skill based vocational courses offered during First year or second year summer term.</b></p>							

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major	1	C-9	Cost and Management Accounting	4	

3	5 <sup>th</sup>	(Core)	1	C-10	Business Law	4	
			1	C-11	Advanced Financial Accounting	4	
		Minor 5	1	Minor5	Public Financial Administration	4	The course shall be taken by students from disciplines other than Finance
			1		2+2 (Internship + Community Engagement ) OR 4(Internship) / 4 (Community engagement )	4	Students will be provided with opportunities for internships with local industry, businesses, artists, craftsperson, etc. so that they may actively engage with the practical side of their learning to further improve their employability.
		<b>Total</b>				<b>20</b>	

Year	Semester	Course (Lecture+ Tutorial+ Pratical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
3	6 <sup>th</sup>	Major (Core)	1	C-12	Indian Financial System	4	
			1	C-13	Security analysis	4	
			1	C-14	Financial Statement Analysis	4	
			1	C-15	Income Tax Law & Practices	4	
			1	Minor6	Marketing Of Insurance Product	4	The course shall be taken by students from disciplines other than Finance
		<b>Total</b>					<b>20</b>

		<b>Grand Total</b>			<b>(Semester I,II,III,IV,V and VI)</b>	<b>120</b>	
<b>The students on exit shall be awarded Bachelor of Commerce) Honours (3 years) after securing the requisite 120 credits on completion of semester 6</b>							

**Note: - For Core and GEC Courses, the code:**

**'A' stands for Finance Major;**

**'B' stands for Marketing Major;**

**'C' stands for Human Resource Management (HRM) Major; and**

**'D' stands for Banking and Insurance Major**

**Abbreviations Used:**

- **C = Core/Major**
- **GEC = Generic Elective Course / Multi Disciplinary Course**
- **AEC = Ability Enhancement Course**
- **SEC = Skill Enhancement Course**
- **VAC = Value Added Course**

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE  
DETAILED SYLLABUS OF 1<sup>ST</sup> SEMESTER**

**SEMESTER I**

**Course Title: BUSINESS ORGANISATION AND MANAGEMENT**

**Course Code: C-1**

**Nature of the Course: CORE**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective :**

- To gain a basic understanding of the structure and forms of business organisations and the primary functions of management that are vital for the smooth operation of business organisations.

**Course Outcome:**

- CO1: Demonstrate the distinctive features of various business organizations.
  - ✓ LO1.1: Cite examples of different forms of organizations.
  - ✓ LO1.2: Explain the functioning of different forms of business organizations, their formation and ownership.
- CO2: Demonstrate the understating of different functions of management.
  - ✓ LO2.1: Explain planning, organizing, controlling and other functions of management.
  - ✓ LO2.2: Develop strategic approaches in respect of managerial decision making in case-based events.
- CO3: Apply the various concepts of authority, delegation of authority and decentralization.
  - ✓ LO3.1: Explain how authority and its delegation is to be implemented.
  - ✓ LO3.2: Project leadership and team behaviour in classroom role plays that act as prep ups for real organizational contexts.
- CO4: Apply the theories of motivation for managing human resources in organizations.
  - ✓ LO4.1: Explain and differentiate contemporary theories of motivation.
  - ✓ LO4.2: Discuss the role and applicability of each motivation theory in the modern organizational context.
- CO5: Analyze the stand and role of Indian ethos in the context of management in Indian organizations.
  - ✓ LO5.1: Explain Indian ethos in the context of Indian organizations.
  - ✓ LO5.2: Implement suitable strategies to deal with different Indian values and philosophies in managerial decision making
- CO6: Analyze the role and pattern of communication in organizations.
  - ✓ LO6.1: Explain formal and informal communication channels and processes.
  - ✓ LO6.2: Describe the challenges of communication in organizations.
- CO7: Apply the concepts of subaltern management ideas in real work situation
  - ✓ LO7.1: Project the of practice work-life balance, flexi time etc on job situation.
  - ✓ LO7.2: Describe diversity and inclusion in work place.



### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,CO7	CO6		
Procedural knowledge			CO3,CO4,CO7	CO7		
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	S	S	M	M	M	M
CO2	M	M	M	M	S	S	M	M	M	M
CO3	M	M	M	M	S	S	M	M	S	S
CO4	M	M	M	M	S	S	M	M	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	M	S	S

UNIT	Contents	L	T	P
<b>I (12 Marks)</b>	Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership	05	-	-
	Forms of Public Enterprises; International Business – Types	05	02	
<b>II (12 Marks)</b>	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
<b>III (12 Marks)</b>	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
<b>IV (12)</b>	Motivation – Theories and Practices: Herzberg's Theory, Vroom's Expectancy Theory, Z-theory, Control –	06	-	-

UNIT	Contents	L	T	P
<b>Marks)</b>   <b>V</b> <b>(12</b> <b>Marks)</b>	Concept and Process			
	Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leverages in Organisational Communication; Interpersonal Communication.	05	02	-
	Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing	05	-	-
	Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.	06	02	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**L= Lectures, T= Tutorials, P= Practicals**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Recommended Books:**

- O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
- P.C. Tulsian, Business Organisation and Management, Pearson India
- Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
- Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications

**Title of the Course: FINANCIAL MANAGEMENT-I**  
**Course Code: MINCOM1**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:** The objective of this course is to acquaint students with the concepts of financial management.

**Course Outcome:**

CO1: Understand the concept of Financial Management, its functions, scope, and the objectives of financial management.

- LO1.1: Cite examples of different functions of finance in the context of organizations.

CO2: Demonstrate the understating of working capital of a business entity and various sources of it.

- LO2.1: Explain how to collect working capital from formal financial institutions.

CO3: Apply the various tools for taking long term investment decisions required for project implementation.

- LO3.1: Explain to apply various evaluation techniques for evaluation of alternatives to select the best possible one.

CO4: Apply the best possible capital structure of an entity by selecting few sources of finance based on cost and other related matters.

- LO4.1: Explain how to determine the best possible capital structure with mixture of Own capital and debt capital.

CO5: Apply the theories of dividend policy in case of a corporate entity declaring dividend.

- LO5.1: Explain dividend policy adopted by a company who is regularly paying dividend.
- LO5.2: Implement suitable strategies to deal with profits its distribution and retention for future.

CO6: Apply the concepts of dividend payout and retained earning

- Lo6.1: Explain the ongoing practices of dividend paying policy of the companies.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4, CO5,CO6			
Procedural knowledge			CO3,CO4, CO5,CO6			
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	M	M	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	M	S	S	S
CO5	S	M	S	S	S	S	S	S	S	M
CO6	S	M	M	S	S	S	S	S	S	S

UNIT	CONTENTS	L	T	P	TOTAL HOURS
<b>I (15Marks)</b>	<b>Introduction:</b> Financial Management: Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager.	14	02	-	14
<b>II (15Marks)</b>	<b>Management of Working Capital:</b> Working Capital: Concept, Kinds, Need and Influencing factors; Estimation of Working Capital, Sources of Working Capital.	12	02	-	16
<b>III (15 Marks)</b>	<b>Investment Decision:</b> Investment Decision: Techniques; Cost of Capital and Measurement. Financial Leverage: Determinants of financial leverage; optimal capital structure.	14	02	-	16
<b>IV (15 Marks)</b>	Dividend Policy: Influencing factors; Dividend Theories; Optimal Payout Ratio; Retained Earnings.	12	02	-	14
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>	<b>60</b>

\*\* L =Lectures, T =Tutorials, P =Practical

#### MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

❖ Two Sessional Examination -

10 x 2= 20 marks

❖ Other

10 x 2= 20 marks

- Assignment

- Seminar Presentation on any of the relevant topics

#### *Suggested Readings:*

1. Van Horne J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
4. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.
5. Kapil: Fundamentals of Financial Management, Pearson, New Delhi.
6. Sharan: Fundamentals of Financial Management, Pearson, New Delhi.
7. Paul: Financial Management, New Central Book Agency, Hyderabad.

*Note: Latest edition of text books may be used.*

**Course Title: FUNDAMENTALS OF ACCOUNTING**

**Course Code: GEC-1A**

**Nature of the Course: Generic Elective Course (GEC)**

**Course Credit: 03 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:**

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

**Course Outcomes and learning outcomes**

**CO1:** Understand the concept of accounting and how accounting is done in regards to various branches.

- LO1: Explain how accounting is a systemic process and how it should be done so that people can rely on it.

**CO2:** Explanation of basic terminology of accounting which are important for performing accounting.

- LO2.1: Understand the usages of various accounting terminologies at the time preparation accounting books.

**CO3:** Understand the guidelines and concepts which should be following at the time of performing accounting like business entity concept, money measurement concept, cost concept etc.

- LO3.1: Explain the benefits of using these concepts at the time of accounting with various examples.
- LO3.2: Explain how Indian accounting concepts are adopted from various international concepts and there relevance in accounting process.

**CO4:** Understand the concepts of bank reconciliation statement and process involved in bank reconciliation.

- LO4.1: Explain the relevance of bank reconciliation statement and the reason behind its preparation for its stakeholders.

**CO5:** Understand the difference in preparation of final accounts for profit and non-profit making business organization.

- LO5.1: Explain the components of final accounts in both profit and non-profit making business along with its process.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,		CO5	
Procedural knowledge			CO3,CO4,		CO5	
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	S	M	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	M
CO6	S	S	M	S	S	S	S	S	S	S

Unit	Contents	L	T	P
<b>1 (15 Marks)</b>	Conceptual Framework of Accounting: Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; capital receipts and expenditures; Revenue receipts and expenditures; Double Entry System.	05	02	01
<b>2 (15 Marks)</b>	Recording of Transaction; Rules of debit and credit, Meaning and analysis of transactions using accounting equation; Preparation of journal, special purpose books-cash book, Purchase book and Sales Book; Preparation of Ledger & Trial Balance;	08	02	01
<b>3 (15 Marks)</b>	Meaning of GAAP (Generally Accepted Accounting Principles); Accounting Concepts- Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching Accrual, Full Disclosure, Consistency, Conservatism, Materiality; Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	07	02	01
<b>4 (15 Marks)</b>	Bank Reconciliation Statement- Meaning, need and preparation; Detection and Rectification of Errors; Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; and Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account;	15	02	01
	<b>TOTAL</b>	<b>35</b>	<b>08</b>	<b>04</b>

\*\* L =Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESSMENT:****(40 Marks)**

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Suggested Readings:**

1. Dam, Gautam, Chakraborty & Barman: Financial Accounting. Gayatri Publications. Guwahati.
2. Shukla: Financial Accounting. Sahitya Bhawan Publications. Agra
3. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
4. Tulsian&Tulsian: Financial Accounting. S. Chand Publication. New Delhi

## SEMESTER-I

**Course Title: MS EXCEL AND ITS APPLICATION IN BUSINESS**

**Course Code: SEC-1A**

**Nature of the Course: Skill Enhancement Course (SEC)**

**Course Credit: 03 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

### Course Objectives:

- To learn MS Excel Features and how business activities can be performed effectively and efficiently using MS Excel.

### Course Outcomes:

**CO1:** Understanding Basic functions of MS-Excel

- LO1.1: Ability to navigate Excel interface, understand basic functions like SUM, AVERAGE, MIN, MAX, etc.
- LO1.2: Mastery in entering and formatting data effectively, including text, numbers, dates, and applying formatting styles such as font, colour, and alignment.
- LO1.3 Creating and protecting worksheets and workbooks

**CO2:** Applying formulas and functions for calculations, data manipulation, and analysis.

- LO2.1 Discuss sorting, filtering, and using Excel's built-in tools like pivot tables, charts, and conditional formatting.
- LO2.2 Examine how to validate data entry, protect worksheets, and secure sensitive information within Excel documents.

**CO3:** Creating Financial Statement and making Financial Statement Analysis using Excel.

- LO3.1 Explain the process of preparation of Financial Statements.
- LO3.2 Obtain Financial Statements, Comparative Statements, Common Size Statements, Financial Ratios using functions of Excel

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1				
Conceptual knowledge	C01	CO1	CO2, CO3			
Procedural knowledge			CO2, CO3,			CO3
Meta-cognitive knowledge				CO3	CO3	



### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	S	S	S	M	S
CO2	S	M	S	M	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	S

Unit	Contents	L	T	P
<b>1</b> <b>Basics of MS Excel</b> <b>20 marks</b>	Managing Worksheets and Workbooks: Labelling 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. Inserting and deleting rows and columns. Inserting and deleting cells.	<b>12</b>	<b>01</b>	<b>02</b>
<b>2</b> <b>Data Representation using MS Excel</b> <b>20 Marks</b>	Entering, Editing and Formatting Data, Uses of mathematical, logical and Financial and Date and Time formulas, Import external data, Creating Table, Sorting Data, Data Validation, Consolidation, Creating Pivot table. Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting Chart, Types of charts, Using Chart Templates, Pivot chart.	<b>06</b>  <b>05</b>	<b>01</b>  <b>01</b>	<b>01</b>  <b>01</b>
<b>3</b> <b>Preparation of Financial Statements</b> <b>20 Marks</b>	Preparation of Profit & Loss Account, Balance Sheet, Perform Ratio Analysis and Financial Statement Analysis using MS Excel.	<b>12</b>	<b>01</b>	<b>02</b>
	<b>TOTAL</b>	<b>35</b>	<b>04</b>	<b>06</b>

\*L= Lecture, T= Tutorial, P= Practical

#### MODES OF IN-SEMESTER ASSESSMENT:

**(40 Marks)**

❖ One Sessional Examination -

**10 x 2= 20 marks**

❖ Other (any two)

**10 x 2= 20 marks**

- Group Discussion

- Assignment

- Seminar Presentation on any of the relevant topics

#### Suggested Readings:

1. MS Office: Sanjay Saxena, Vikas Publishing House
2. Financial Modeling in Excel for Dummies by Danielle Stein Fairhurst
3. Microsoft Office Excel 2007 step by step: Frye, PHI

**Note: Latest edition books shall be used**

## **SEMESTER-I**

**Course Title: TOURISM MANAGEMENT**

**Course Code: SEC-1B**

**Nature of the Course: Skill Enhancement Course (SEC)**

**Course Credit: 03 Credits**

**Distribution of Marks: 60(End Sem) + 40 (In-Sem)**

### **Course Objective:**

- To understand some important concepts and practices of the tourism sector and shall throw light on the potentialities of tourism as a career and employment opportunity.

### **Course outcome:**

**CO1:** Demonstrate understanding of tourism concepts and products.

- ✓ LO1.1: Cite examples of different types of tourism and tourism products.
- ✓ LO1.2: Describe their role in the tourism industry and in the region's economy.

**CO2:** Demonstrate understating of various primary constituents of the tourism industry.

- ✓ LO2.1: Explain the specific functions and role of logistic partners and facilitators of the tourism sector.
- ✓ LO2.2: Describe the functions and workings of various tourism intermediaries with regard to different tourism typologies.

**CO3:** Apply the various concepts of planning and development and other management functions in the context of the tourism industry.

- ✓ LO3.1: Explain how tourism planning is important for growth and conduct of the sector.
- ✓ LO3.2: Describe the tools and techniques of planning tourism development at different levels of management.

**CO4:** Analyze the importance and management of human resources in this people-centric industry.

- ✓ LO4.1: Compare different approaches and techniques of human resource management distinct to the tourism sector.
- ✓ LO4.2: Explain the complexities of diversity in human resource management in the context of this sector.

**CO5:** Analyze the marketing functions of tourism.

- ✓ LO5.1: Demonstrate the implications of the service marketing components in the context of tourism industry.
- ✓ LO5.2: Compare the differences in marketing strategies required for catering to the diversity evidenced in the tourism industry.

**CO6:** Apply the concepts of tourism management in tourism career choice and planning.

- ✓ LO6.1: Identify career opportunities in tourism.
- ✓ LO6.2: Describe the needs and requirements of various career choices in tourism.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,	CO4		
Procedural knowledge			CO3,CO4,	CO4		
Meta-cognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
<b>I Tourism Management an overview 20 Marks</b>	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	05	-	-
	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	07	-	01
<b>II Constituents of Tourism Industry 20 Marks</b>	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	06	02	01
	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement.	06	02	01
<b>III Management Issues 20 Marks</b>	Tourism planning and development, human resource management in tourism	06	02	01
	Marketing in Tourism, Careers in Tourism	05	-	-
	<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

\*\* L =Lectures, T =Tutorials, P =Practicals

### MODES OF IN-SEMESTER ASSESSMENT:

- ❖ Two Sessional Examination -
- ❖ Other (any two)

(40 Marks)

10 marks each

10 x 2= 20 marks

- Assignment
- Seminar Presentation on any of the relevant topics
- Field visit

**Recommended Books:**

1. Roday, Biswal & Joshi: Tourism Operations and Management. Oxford University Press.
2. Swan & Mishra: Tourism Principles and Practices. Oxford University Press.
3. Gupta, Singh, Kirar&Bairwa: Hospitality and Tourism Management. Vikas Publications.
4. Kadam, Shaifaalee&Chainicka: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE  
DETAILED SYLLABUS OF 2<sup>ND</sup> SEMESTER**

**SEMESTER-II**

**Title of the Course: FINANCIAL ACCOUNTING**

**Course Code: C-2**

**Nature of the Course: CORE**

**Course Credit: 04credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**COURSE OBJECTIVES:**

- To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

**Course Outcome and Learning Outcome:**

**CO1:** Analyzing Financial Statements to assess the financial health and performance of a company

- LO1.1: Explain the process of preparation of Trial Balance, Income Statement and Balance Sheet.
- LO1.2: Creating Trial Balance, Income Statement and Balance Sheet.

**CO2:** Application of Accounting Principles and Accounting Standards in the preparation of Financial Statements

- LO2.1: Explain accounting concepts, conventions, Ind-AS, IFRS etc.

**CO3:** Demonstrating the knowledge of Accounting for Partnership firm and Single-Entry System

- LO3.1: Discuss the admission, retirement, death, and dissolution of Partnership firm.
- LO3.2 Explain the statement of affairs, ascertainment of profit under single entry system and conversion into double entry system.

**CO4:** Creating Accounts of Non-Profit Organization

- LO4.1: Explain the preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

**CO5:** Demonstrating the knowledge of Depreciation Accounting.

- LO5.1 Practice various methods of Depreciation Accounting.

**CO6:** Application of Hire Purchase and Installment System of Accounting in Business organizations

- LO6.1: Explain Accounting process of Hire Purchase and Instalment System

**CO7:** Demonstrating knowledge of Corporate Accounting.

- LO7.1: Define the concept of Corporate Accounting and its legal provisions.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO2, CO3 CO7		CO1		
Conceptual knowledge		CO2,CO3 CO5	CO6	CO1		CO4
Procedural knowledge			CO6			CO4
Meta-cognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M
CO6	S	S	S	S	M	S	S	S	S	S
CO7	S	S	S	S	M	S	S	S	S	S

UNIT	Contents	L	T	P
<b>I</b> <b>Recording and Presentation of Accounting Transactions</b> (15 Marks)	<b>Preparation of Financial Statements:</b> Preparation of Trial Balance including adjustments and preparation of Financial Statements.	<b>08</b>	-	-
	<b>Financial Accounting Principles:</b> The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	02	-	-
	<b>Financial accounting standards:</b> Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Need and procedures.	03	-	-
<b>II</b> <b>Accounting Process</b> (15 Marks)	<b>Accounting for Partnership Firm:</b> Admission, Retirement, Death and Dissolution of Firms;	10	02	01
	<b>Single Entry System:</b> Meaning of single entry or incomplete records	05	02	01

	and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion.			
<b>III Accounting for Not-for-profit Organisation and Depreciation Accounting (15 Marks)</b>	<b>Preparation of Accounts of Not-for-profit Organisation:</b> Introduction, Preparation of Receipts and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and Payments account and Income and Expenditure Account, Peculiar items used in the Accounts of Non-Trading Concerns.	06	01	01
	<b>Depreciation Accounting:</b> The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	04	01	01
<b>IV Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting (15 Marks)</b>	<b>Hire Purchase and Instalment System:</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Instalment Purchase System.	06	01	01
	<b>Introduction to Corporate Accounting:</b> Meaning and Importance of Corporate accounting. Books of Accounts; legal provisions relating to books of accounts, legal provisions relating to financial statements. Report of Director's or Board's Report, audit of company accounts. (As per Company's Act, 2013). Book-Building process of allotment of shares	07	01	01
	<b>TOTAL</b>	<b>49</b>	<b>08</b>	<b>06</b>

**MODES OF IN-SEMESTER ASSESSMENT:**

- Two Sessional Examination -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Assignment

**(40 Marks)**

**10 marks each**

**10 x 2= 20 marks**

**Suggested Readings:**

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

**Note: Latest edition of the text books should be used.**



**SEMESTER-II**  
**Title of the Course: COST ACCOUNTING**  
**Course Code: MINCOM2**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Objective:**To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**Course Outcome and Learning Outcome:**

**CO1:** Demonstrating the knowledge of ascertaining different costs and Cost accounting.

LO1.1: Explain the differences between Cost accounting and Financial Accounting, Installation of Costing system and Role of cost accountant in an Organization.

LO1.2: Explain the process of preparation of Cost sheet.

**CO2:** Application of different elements of costs; Material and Labour.

LO2.1: Discuss the Material/ Inventory control techniques, Methods of pricing of material issues and Treatment of Material losses.

LO2.2: Discuss the Labour control techniques, Methods of wage payments and Incentive scheme.

**CO3:** Demonstrating the knowledge of elements of costs; Overheads

LO3.1: Explain the classification allocation, apportionment, and absorption of overheads.

LO3.2: Discussing the treatment of certain items in costing.

**CO4:** Application of Costing Methods.

LO4: Illustration of different costing methods such as Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), and Service costing.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2, CO3	CO1				
Conceptual knowledge	CO2, CO3	CO1	CO2,CO4			
Procedural knowledge			CO2, CO4		CO4	
Meta-cognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>Introduction:</b> Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation; Preparation of Cost Sheet.	12	02	02
<b>II</b> <b>(15 Marks)</b>	<b>Elements of Cost: Material and Labour:</b> <b>Materials:</b> Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses <b>Labour:</b> Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	12	02	02
<b>III</b> <b>(15 Marks)</b>	<b>Elements of Cost: Overheads :</b> Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.	12	02	02
<b>IV</b> <b>(15 Marks)</b>	<b>Methods of Costing:</b> Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing.	12	02	02
	<b>TOTAL</b>	<b>48</b>	<b>08</b>	<b>08</b>

\*\* L =Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other **10 x 2= 20 marks**
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Suggested Readings:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surrender. *Cost Accounting*, Scholar Tech Press, New Delhi.

7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

***Note: Latest edition of text books may be used.***

**SEMESTER-II**  
**Title of the Course: BASICS OF INCOME TAX**  
**Course Code: GEC-2A**  
**Nature of the Course: Generic Elective Course (GEC)**  
**Course Credit: 03credit**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**COURSE OBJECTIVES: -**

- To provide the basic information on taxation polices in regard to different heads of income of an individual.
- To give the basic idea on computation of total income and tax liabilities as per the Income Tax Act, 1961.

**Course Outcomes: -**

**CO1:** Understand the basic concept of direct tax and its related terms like assessee, assessment year, previous year, residential status and tax incidents.

- LO1.1: Explain the process of determining the residential status and tax incidence.
- LO1.2: explain which incidents are exempted from tax and idea to identify them.

**CO2:** Understand various heads of income on which income tax will be imposed.

- LO2.1: Explain the concept of salary, perquisites, allowances, house property, and unrealized rent, income from business & profession and income from other sources.
- LO2.2: Explain the steps involved for calculation of income under various heads with practical examples and numerical.
- LO2.3: explain about those incomes which come under income from other sources when they are not treated by other heads.

**CO3:** Understand the concept of income from capital gain and their tax incidents.

- LO3.1: Explain the difference between short term and long term capital gain provisions for calculating both.

**CO4:** Create income tax return by applying the concept of tax deducted at source, advance tax, set off and carry forwards.

- LO4.1: Explain the steps and formalities that should be keep in mind when we will deal with advance tax, TDS, set off and carry forward.

**CO5:** Apply the concept of gross total income, slabs of income or taxation along with various deduction schemes offered by Income tax act 1961.

- LO5.1: Explain the steps of calculating gross total income.
- LO5.2: Explain the conditions and limits offered under various deduction schemes.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1,CO2	CO1,CO2				
Conceptual knowledge	CO1,CO2	CO1,CO2 CO3.CO4, CO5	CO1,CO2 CO3.CO4, CO5			CO4
Procedural knowledge			CO1,CO2 CO3.CO4, CO5			CO4
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	M	S	S	S	S	S	M	M	M
CO3	S	<b>M</b>	S	S	S	S	S	S	S	S
CO4	S	<b>S</b>	S	S	M	S	S	S	S	S
CO5	S	<b>S</b>	S	S	M	S	S	S	S	M

Unit	Contents	L	T	P
<b>1 (15 Marks)</b>	Basic Concepts and Terms:- Types of Tax; Basic Terms- Person, Assessee, Assessment Year, Previous Year, Income; Residential Status and tax incidence; Income exempted from tax; Structure to compute tax liability.	06	-	-
<b>2 (15 Marks)</b>	Heads of Income:-Computation of income from salary, various allowances and perquisites; house property (self-occupied and let out property); unrealised rent; computation of income from profits and gains of business or profession.	10	02	02
<b>3 (15 Marks)</b>	Income Under the capital gain and income from other sources:- Meaning of capital assets, long term and short term capital gains; computation of capital gains. Computation of taxable income from other sources.	10	02	02

<b>4 (15 Marks)</b>	Computation of Total Income and Tax Liability of an Individual:-Tax Deducted at Source; Income tax authorities; advance payment of tax; clubbing of income; set off and carry forward of losses, permissible deductions under section 80C, 80CCC, 80CCB, 80CCA, 80D, 80DD, 80E, 80TTA, 80TTB, 80U; computation of taxable income and tax liability of an individual.	10	02	02
<b>TOTAL</b>		<b>36</b>	<b>06</b>	<b>06</b>

**\*\* L =Lectures, T =Tutorials, P =Practical**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
- Seminar Presentation on any of the relevant topics
- Illustrations of Case Study
- Assignments

**Reference Books:-**

1. Singhanian & Singhanian: Direct Tax and Practice. Taxmann. New Delhi
2. Gaur and Narang: Direct Tax Law. Kalyani Publishers. New Delhi
3. Mehrotra & Goyal: Income Tax Law & Accounts. Sahitya Bhawan Publications. Agra

## SEMESTER-II

**Title of the Course** : **EVENT MANAGEMENT**  
**Course Code** : **SEC-2**  
**Nature of the Course** : **Skill Enhancement Course (SEC)**  
**Course Credit** : **03 credit**  
**Distribution of Marks** : **60 (End Sem) + 40 (In-Sem)**

### **COURSE OBJECTIVES:**

- To understand the various concepts and technical nitty-gritties of the event management industry.

**Course Outcome:** After studying this course, the students should be able to identify the various prospects and operational mechanics of the event management industry.

- CO1: Demonstrate understanding of the basic characteristics of events and principles of event management.
  - ✓ LO1.1: Explain the historical and modern perspectives of event management.
  - ✓ LO1.2: Explain the scope of the events market and the role of the event manager.
- CO2: Demonstrate understating of the logistics and budgetary dimensions of event management.
  - ✓ LO2.1: Enlist and explain the workings of various constituents of the logistics framework of event management.
  - ✓ LO2.2: Draw focus to the budgetary considerations of managing events.
- CO3: Analyze the various aspects of event planning.
  - ✓ LO3.1: Examine and explain the interplay of event protocol, planning tools and staff management in event planning.
  - ✓ LO3.2: Explain the need and importance of work permits of varying types.
  - ✓ LO3.3: Describe different types of leadership abilities and skills required for managing employees as well as customers while managing events.
- CO4: Analyze various components of the event marketing function.
  - ✓ LO4.1: Demonstrate the application of marketing mix elements in event marketing.
  - ✓ LO4.2: Demonstrate the application of promotion mix elements in event marketing.
  - ✓ LO4.3: Explain the need for branding in event management.
- CO5: Analyze the role of communication and public relations in event marketing.
  - ✓ LO5.1: Explain the methods and techniques of employee communication in context to the industry.
  - ✓ LO5.2: Describe the challenges of effective communication in the context of employees and customers.
- CO6: Demonstrate knowledge about the risk elements associated with event management.
  - ✓ LO6.1: Describe the characteristics of different stakeholders and their share in associated risks.
  - ✓ LO6.2: Evaluate possible risks associated with event management and ways to handle the same.

### **Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2 CO3				
Conceptual knowledge		CO2,CO3,		CO4,CO5		
Procedural						

knowledge										
Meta-cognitive knowledge									CO6	

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	S	M	M	M	M
CO2	S	M	M	M	S	S	M	M	M	M
CO3	S	S	S	S	S	S	M	M	M	M
CO4	S	S	S	S	S	S	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	S
CO6	S	S	S	S	S	S	M	M	M	S

UNIT	CONTENTS	L	T	P
<b>I. Principles of Event Management</b> 20 marks	Historical perspective, Introduction to Event Management, Characteristics of events, Scope of Events Market, Requirements of Events Manager	07		
	Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path	05		02
<b>II. Event Planning and Marketing</b> 20 Marks	Preparing event protocol, use of planning tools, dress code, staging, staffing, leadership skill and management, guest demographics, work permits	06	02	02
	Process of event marketing, marketing mix, sponsorship, advertising, event publicity, image and branding, use of other non-conventional mode for event marketing	06	02	
<b>III. Communication, Public Relations</b>	Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee	07	02	



UNIT	CONTENTS	L	T	P
<b>and Risk Handling</b> <b>20 Marks</b>	communications, Lobbying, Community Relations,			
	Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, Crisis Communications	04		
	<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

\*\* L =Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examinations -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Field Visit
- Assignment

**10 x 2= 20 marks**

**10 x 2= 20 marks**

**References:**

Abson, E., Kennell, J., Wilde, N., Bladen, C. (2017). Events Management: An Introduction. United Kingdom: Taylor & Francis.

Genadinik, A. (2015). Event Planning: Management & Marketing for Successful Events. United States: CreateSpace Independent Publishing Platform.

Quinn, B. (2013). Key Concepts in Event Management. United Kingdom: SAGE Publications.

The Business of Events Management. (2014). United Kingdom: Pearson Education.

Shone, A., Parry, B. (2013). Successful Event Management: A Practical Handbook. United Kingdom: Cengage Learning.

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE  
DETAILED SYLLABUS OF 3<sup>RD</sup> SEMESTER**

**SEMESTER III**

**Title of the Course: BUSINESS ECONOMICS**

**Course Code: C-3**

**Nature of the Course: CORE**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In- Sem)**

***Course Objectives:***

To gain understanding of the various economic concepts and theories that influence business operations and decisions and that determine the market forces and overall business environment.

**Course Outcome:** The student should be able to consider and interpret the primary economic factors that influence business operations and thereby, be able to take more calculated business decisions.

- CO1: Demonstrate basic understanding of the nature and scope of business economics.
  - ✓ LO1.1: Explain the salient features of business economics.
  - ✓ LO1.2: Discuss the application of economic concepts in taking different types of business decisions.
- CO2: Demonstrate the understating of differences between micro and macro economics.
  - ✓ LO2.1: Describe the features of micro and macro economics.
  - ✓ LO2.2: Describe the features of static and dynamic economy.
- CO3: Apply the knowledge of demand and supply in interpreting economic theories in the context of business decisions.
  - ✓ LO3.1: Explain the theory of demand and its prime variables.
  - ✓ LO3.2: Explain the law of supply and the exceptions to the law.
  - ✓ LO3.3: Explain the factors influencing demand and supply.
  - ✓ LO3.4: Cite examples to relate the laws of demand and supply to actual business decision making.
- CO4: Apply the theories costs in calculation and management of business costs.
  - ✓ LO4.1: Draw the interface between costs, prices and profits.
  - ✓ LO4.2: Explain the treatment of different types of costs in business.
  - ✓ LO4.3: Apply understanding of costs to design different methods of pricing.
  - ✓ LO4.4: Describe the applicability of various profit theories in actual business context.
- CO5: Analyze the consumption theories and relate them to business decisions in respect of demand, supply, procurement, production and others.
  - ✓ LO5.1: Compare and contrast between production function and production possibility.
  - ✓ LO5.2: Explain the application of different consumption theories to draw opinions about production possibility.
- CO6: Demonstrate understanding of different types of market structure.
  - ✓ LO6.1: Explain the characteristics of different types of markets.
  - ✓ LO6.2: Explain price-output determination under each of the market situations.
- CO7: Apply the knowledge about factors of production in interpreting production decisions.
  - ✓ LO7.1: Explain the characteristics of the four primary factors of production.
  - ✓ LO7.2: Describe the salient considerations of factor pricing.
  - ✓ LO7.3: Demonstrate knowledge of factors of production in the context of national and international trade.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge		CO1,CO2 CO6	CO3,CO4, CO7	CO5 ,CO6		CO7
Procedural knowledge			CO3,CO4, CO7			CO7
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	S	S	S
CO7	M	M	M	M	S	S	M	S	S	S

### Course Contents:

UNIT	Contents	L	T	P
<b>I</b> <b>(15 Marks)</b>	Nature and Scope of Business Economics; Role and Responsibility of a Business Economist	06	-	-
	Micro and Macro Economics – features, scope, merits and demerits; Static and Dynamic Analysis	06	02	-
<b>II</b> <b>(15 Marks)</b>	Demand – Law of Demand, Determinants of Demand, Need and Types of Demand Analysis	06	02	-
	Supply – Law of Supply, Exceptions to the Law, Determinants of Supply; Market Equilibrium – Concept and Determinants	06	-	-
<b>III</b> <b>(15 Marks)</b>	Theory of Consumption; Theory of Production – Production Function, Production Possibility	07	02	-
	Cost Theories, Types of Costs; Price and Pricing – Features, Types and Process; Profit – Features, Theories of Profit	06	02	-
<b>IV</b>	Market Structure, Types of Market Competition – Monopoly, Duopoly, Oligopoly, Monopolistic	08	02	-

UNIT	Contents	L	T	P
(15 Marks)				
	Factors of Production, Factor Pricing; Trade Cycles; National Income and International Trade – Features and Types	07	-	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**L= Lectures, T= Tutorials, P= Practicals**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination -
- Other (any two)
  - Group discussion
  - Seminar Presentation
  - Assignment

**10 x 2= 20 marks**

**10 x 2= 20 marks**

**Recommended Books:**

- C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India)
- Aryasri and Murthy, Business Economics, Tata McGraw Hill
- Mithani, Fundamentals of Business Economics, Himalaya Publishing House
- V.C. Sinha, Business Economics (According to Minimum Uniform Syllabus prescribed by National Education Policy 2020), Sahitya Bhawan

**SEMESTER-III**  
**Title of the Course: Entrepreneurship**  
**Course Code : C-4**  
**Nature of the Course: CORE**  
**Course Credit: 04 Credits**  
**Distribution of Marks: 60 (End Sem) + 40 (In- Sem)**

**Course Objective:** This paper shall help students to understand some important concepts and practices of entrepreneurship and induce them to undertake entrepreneurship as a career.

**COURSE OUTCOME:**

- **CO 1:** Explore the fundamental concepts of entrepreneurship:
  - ✓ LO 1.1: Identify important concepts and terms related to entrepreneurship.
  - ✓ LO 1.2: Explain the behavioural patterns of entrepreneurs and how they differ from managers.
- **CO 2:** Analyze competing theories of entrepreneurship:
  - ✓ LO 2.1: Identify key theories of entrepreneurship, such as those advanced by Schumpeter, Walker, and Drucker.
  - ✓ LO 2.2: Apply the theory of transaction cost to analyze entrepreneurial decisions.
- **CO 3:** Evaluate the relationship between entrepreneurship and economic development:
  - ✓ LO 3.1: Explore the opportunities, challenges, and solutions for entrepreneurial development, particularly in the Northeast region.
  - ✓ LO 3.2: Assess the impact of entrepreneurial development on economic growth and recommend solutions to regional entrepreneurial issues.
- **CO 4:** Study the Behavioural Patterns of Entrepreneurs
  - ✓ LO 4.1: Explore how psychological and social factors influence entrepreneurial activity.
  - ✓ LO 4.2: Consider their personal behavioral tendencies and how they connect or differ from successful entrepreneurial traits.
- **CO 5:** Analyze Industrial Policies and Their Impact on Entrepreneurship.
  - ✓ LO 5.1: Develop recommendations for policy changes to more effectively encourage entrepreneurship.
  - ✓ LO 5.2: Consider the effectiveness of governmental policies in promoting entrepreneurial growth and development.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2		CO2		
Conceptual knowledge				CO4	CO3	
Procedural knowledge			CO5	CO4,CO5	CO5	CO5
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
1 (15 Marks)	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, behavioural pattern of entrepreneurs.	09	-	-
2 (15 Marks)	Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptual model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurship, The theory of invisible cost or the theory of transaction cost.	13	02	02
3 (15 Marks)	Entrepreneurship and Economic Development: Factors impeding the growth of entrepreneurship, how to encourage entrepreneurship; Prospects, problems and solutions for entrepreneurial development (with special reference to North East). Industrial Policies of the state of Assam	16	02	-
4 (15 Marks)	Entrepreneurial Development Programmes in India: entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes.	12	03	04
	<b>TOTAL</b>	<b>50</b>	<b>07</b>	<b>06</b>

#### MODES OF IN-SEMESTER ASSESSMENT:

- Two Sessional Examination -
- Other (any two)

(40 Marks)

10 x 2= 20 marks

10 x 2= 20 marks

- Group discussion
- Seminar Presentation
- Assignment

**Suggested readings:**

1. Khanka S S: "Entrepreneurial Development" S Chand; Reprint Edn. 2006 edition (December 1, 2007)
2. Dr P T Vijayashree& M Alagamma: "Entrepreneurial Development and Small Business Management" Margham Publications; 2016th edition (1 January 2010)
3. Vasant Desai: "Entrepreneurial Development" Himalaya Publishing House (1 September 2014)

**SEMESTER-III**  
**Title of the Course: INTRODUCTION TO STOCK MARKET**  
**Course Code: Minor 3**  
**Course Credit: 4 Credits**  
**Distribution of Marks:60 (End Sem) + 40 (In- Sem)**

**Course Objective: -**

To make the students understand the concept of the stock market and acquaint them with the different terminologies, and strategies, related to investment in the stock market.

**Course Outcome:**

**CO1:** Understand the role and importance of Indian Stock market and SEBI.

LO1.1: Explain how stock market operates and SEBI regulations for Stock market.

LO1.2: Explain the role and Function of stock Market and SEBI.

**CO2:** Analyse various Stock market Terminologies

LO2.1: Explain major stock exchanges of India.

LO2.2: Describe various types of stock market (Bull & Bear), long and short trading options, Brokerage house.

**CO3:** Application of different method of Online Transaction in the stock Market.

LO3.1: Explain the process of Investment and how to select suitable investment proposal.

LO3.2: Discuss suitable methods for online investing in stock Market.

**CO4:** Explain the role of Different types of investors, Depositories, and the concept of Dematerialisation.

LO4.1: Explain different types of investors in stock market i.e. Speculator, hedger, and arbitragers.

LO4.2: Creation of DEMAT Account and understand the process of Dematerialisation.

LO4.3: Creation of Portfolios and analysing the role of Depositories

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,			
Procedural knowledge			CO3,CO4,		CO4	CO4
Metacognitive knowledge						



### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	M
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	M	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
<b>I Introduction (15 Marks)</b>	Introduction to Stock Exchange:- Stock Market Operation, SEBI regulations for stock exchanges, role and function of SEBI.	05	02	02
<b>II Stock Market Terminologies (15 Marks)</b>	Stock Market Terminologies:- Description of major stock exchanges in India; Limit order, bull market, bear and delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Brokerage houses.	07	02	02
<b>III Trading In Stock Market (15 Marks)</b>	Methods of Online Transactions in the Stock Market:- Volume of money to invest in the stock market; Investing in Equities; Investing in Bonds; Investing in Mutual Funds; Investment in Initial Public Offers; How to check on what to buy	12	02	02
<b>IV Dematerialisation Of Securities (15 Marks)</b>	Types of Investors in Stock Market:- Speculator, hedger and arbitragers; Dematerialisation of securities and the process; Role of Depositories; Formation of portfolios; Major stock indices in India.	12	-	-
	<b>TOTAL</b>	<b>36</b>	<b>06</b>	<b>06</b>

\*L= Lecture, T= Tutorial, P= Practical

#### MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
  - Group discussion
  - Seminar Presentation
  - Assignment
  -

#### Suggested Reading:

1. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.  
Bhole: Indian Financial System: Himalaya Publishers, Mumbai.
2. Madura: International Corporate Finance: Thomsons, USA

### SEMESTER-III

<b>Title of the Course</b>	:	<b>PERSONAL FINANCE</b>
<b>Course Code</b>	:	<b>GEC-3A</b>
<b>Nature of the Course</b>	:	<b>GEC</b>
<b>Course Credit</b>	:	<b>03 Credits</b>
<b>Distribution of Marks</b>	:	<b>60 (End Sem) + 40 (In- Sem)</b>

#### COURSE OBJECTIVES

1. This course integrates economics and concepts of personal finance to help the students of PG programmes (Non-Commerce) to understand the implications of economic events and enable them to make informed financial decision.
2. They will also learn about investment and savings vehicles available in the market along with their risk and return levels.

#### COURSE OUTCOME:

CO1: Understand various concepts, terminology like savings, investment, inflation, simple and compound interest etc.

LO1.1: Cite examples of the various investment vehicles with its suitability and availability.

CO2: Demonstrate the understating of time value of money, opportunity cost, present value and future vale etc. and its applicability in personal finance.

LO2.1: Explain how to apply the concepts for growth of quantum of investment for wealth maximization.

CO3: Computation of income tax and filing of income tax return. .

LO3.1: Explain the process of calculation of gross total income, total income and income tax payable.

CO4: Understand the credit building capacity

LO4.1: Evaluate terms and conditions related with various lending institutions.

CO5: Understand risk and return of various investment vehicles.

LO5.1: Discuss the concept of risk management

LO5.2: Evaluate various types of investment alternatives.

#### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge	CO1	CO1,CO2	CO3,CO4, CO5		CO4,CO5	
Procedural knowledge			CO3,CO4, CO5		CO4, CO5	
Metacognitive						

knowledge						
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### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M
CO6	S	S	S	S	M	S	S	S	S	S

UNIT	Contents	L	T	P
<b>I Financial Planning (15 Marks)</b>	<b>Personal Finance:</b> Basics of Personal Finance, Scope, objectives. Spend Less to Save and Invest More Financial Success and Happiness.	02	02	-
	<b>Personal Financial Success and the Economy:</b> The Concept of Business Cycle; Inflation-advantages and disadvantages Concept of Simple Interest and Compound Interest Opportunity Costs.	03	01	-
	<b>Time Value of Money:</b> Calculating Future Values Calculating Present Values	04	02	-
<b>II. Financial Statements Budgets (15 Marks)</b>	<b>Financial Goals:</b> Setting Financial Goals long term and short term Preparation of Budget, Evaluation of budget for control.	03	01	-
	<b>Concepts Financial Statements:</b> The Balance Sheet as a Snapshot of Financial Status. Concept of Net Worth	02	01	-
<b>III. Managing Income Taxes (15 Marks)</b>	<b>Basic concepts:</b> Concept of Heads of income, Gross total income, Taxable Income, Assessment Year, Previous year, Income exempted from tax.	03	01	-
	<b>Deductions, Computation of Tax:</b> Deductions in computing income- Standard deduction and General deductions. Determination of Tax liability, Tax Deducted at Source, Advance Tax,	03	01	-

	<b>Filing IT return :</b> Filing of Income Tax Return. Tax avoidance and Tax evasion.	02	01	-
<b>IV. Management of Credit and Fundamentals of Investment (15 Marks)</b>	<b>Conceptual framework for credit:</b> Good and evils of Credit Obtaining Credit and Building a Good Credit Reputation Credit Approval Process of the Financial Institutions Selection of lenders, criterion to be considered for selection.	03	01	-
	<b>Concept of risk and investment:</b> Concept of Risk, The Risk Management for investment. Basics of Insurance products. Investment for tax savings-risk free or less risky investment- NSC, PF, PPF, Bank deposits.	03	02	-
	<b>Investments and Market Risks:</b> Investments linked to market risk- Mutual fund investment-types-features-return-risks. Investment in corporate securities-Bonds, shares	02	02	-
	<b>. TOTAL</b>	<b>30</b>	<b>15</b>	<b>-</b>

\*L= Lecture, T= Tutorial, P= Practical

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination -
- Other (any two)
  - Group discussion
  - Seminar Presentation
  - Assignment

**10 x 2= 20 marks**

**10 x 2= 20 marks**

**Reference Books:**

1. Khan & Jain; Financial Management-Text, Problems and Cases. Tata McGraw Hill Education (India) Private Limited. New Delhi.
2. Pandey, IM; Financial Management; Vikas Publishing House PvtLtd.New Delhi-110014.
3. Robert T. Kiyosaka; Rich Dad Poor Dad. CashflowTechnology.Inc.USA. **Text Books :**
1. Walker and Walker: Personal Finance Building your Future; McGraw Hill Education (India) Private Limited. Chennai. (2017)
2. Jeff Madura; Personal Finance; Pearson Education. Pearson Education. 14 Local ShoppingCentre, Panchsheel Park, New Delhi. (2017)
3. Vishal Thakur: Finance for Non-Finance; Amazon. com. (2015)
4. Manish Chouhan: Personal Finance Principles Every Investor Should Know. Network 18 Publication Private Ltd. New Delhi-08.

**SEMESTER-III**

**Title of the Course: Introduction to Investing and Trading**

**Course Code: SEC-3A**

**Nature of the Course: Skill Enhancement Course**

**Course Credit: 03 Credits**

**Distribution of Marks:60 (End Sem) + 40 (In- Sem)**

**COURSEOBJECTIVES:**

- The students will be able to understand the basics of Investing and Trading
- They will understand the avenues of investment and also analyse the Risk and return associated with it.
- They will learn the process of trading and Investment which can be carried out through demat account.

**Course Outcomes**

CO1: Demonstrating understanding of investing and trading.

LO1.1: Explain the avenues of investment in stock market.

LO1.2: Discuss the concept of time value of money to beat the inflationary effect

CO2: Analyze the structure of capital market of India

LO2.1: Define the concept of primary and secondary market

LO2.2: Discuss regulations of Indian FINANCIAL MARKET

CO3: Demonstrate Understanding of major stock exchange of India

LO3.1: Explain different types of market indices

LO3.2: Discuss depositories and their role.

CO4: Investing and trading in stock market by opening DEMAT account

LO4.1: Explain process and documentation to open a DEMAT account and its application.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO3	CO1,CO2				
Conceptual knowledge		CO1,CO2	CO4	CO2		
Procedural knowledge			CO4			
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

Units	Contents	L	T	P
<b>I (15Marks)</b>	Introduction: Meaning of Investing and Trading, Difference between Savings and Investment, Risk and Return, TimevalueofMoney.InvestmentOpportunities: Savings Bank Deposits, Fixed Deposits, Post office Deposits-its Schemes, Recurring Deposits,RealEstate, Gold,Mutual Funds, Stocks ,ETF,Crypto Currencies	9	1	1
<b>II(15 Marks)</b>	Capital Market: Structure of capital market of India, Meaning of Primary and Secondary Markets, Instruments ofPrimary and Secondary Markets,Regulatorsregulating Indian Financial Markets.	9	1	1
<b>III(15 Marks)</b>	ShareMarket: Introduction to BSEandNSE,Introduction to Market Indices, Depositories and their Role, Methods of Analyzing the Share Market, Credit Rating,andits Role.	9	1	2
<b>IV(15 Marks)</b>	RoleofDemat Account Trading and InvestinginShare Market, Process, and documentation to open a demat account, Introduction toMobileApplication based trading and investing.	9	1	4
	<b>TOTAL</b>	<b>36</b>	<b>4</b>	<b>8</b>

Here,L=Lecture,T=Tutorial,P=Practical.

#### MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
  - Group discussion
  - Seminar Presentation
  - Assignment

#### Suggested Readings

- Pathak.B, 'IndianFinancialSystem', PearsonIndia Pvt.Ltd, 5thEdition, 2018.
- KhanM. Y., IndianFinancialSystem, TataMcGrawHillCompany, 10thEdition 2017.
- Bhole: IndianFinancialSystem: HimalayaPublishers, Mumbai.
- Madura: InternationalCorporateFinance: Thomsons, USA

### SEMESTER-III

<b>Title of the Course</b>	:	<b>Hospitality Management</b>
<b>Course Code</b>	:	<b>SEC-3B</b>
<b>Nature of the Course</b>	:	<b>Skill Enhancement Course (SEC)</b>
<b>Course Credit</b>	:	<b>03 Credits</b>
<b>Distribution of Marks</b>	:	<b>60 (End Sem) + 40 (In- Sem)</b>

#### **Course objective:**

This paper shall introduce students to some of the basic but significant aspects of the Hospitality Industry.

#### **Course Outcome**

CO1: Demonstrate understanding of the concept and dimensions of hospitality.

LO1.1: Cite examples of different types of hospitality products.

LO1.2: Explain the various components of the hospitality industry.

CO2: Demonstrate understanding of hospitality management in the context of economic development.

LO2.1: Explain the influence of internal and external factors in the operation of hospitality establishments.

LO2.2: Explain the influence of controllable and uncontrollable factors in the operation of hospitality establishments.

CO3: Apply the understanding of basic types of hospitality sector to differentiate their functioning and management.

LO3.1: Differentiate between commercial and non-commercial establishments.

LO3.2: Distinctively explain the operations and management treatment of commercial and non-commercial establishments.

CO4: Analyze the marketing and legal aspects of hospitality management.

LO4.1: Discuss the various specifications and laws relating to hotel grading, amenities and management.

LO4.2: Explain the distinctive challenges and practices in respect of communication in the hospitality sector.

CO5: Analyze the functioning of key departments and services in hospitality establishments.

LO5.1: Explain the operations of various key departments of hospitality establishments.

LO5.2: Explain the significance and role of services in the hospitality sector.

CO6: Analyze the management of finance and tracking mechanisms in hospitality.

LO6.1: Discuss the critical considerations in managing finance in hospitality establishments.

LO6.2: Cite examples to explain the significance and role of proper tracking mechanism in hospitality

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,	CO5,CO6		
Procedural knowledge			CO3,CO4,			
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
<b>I. Concept and Types of Hospitality Industry</b>	Definition of Hospitality management, meaning & significance of hospitality management, basic components of hospitality, history of hospitality industry, hospitality products, importance of hospitality management for the economic development of the country	06		-
	Hospitality Industry Services: Accommodation, Food & Beverages, Entertainment, Event Management, Recreation, Functions & Banquets, Business Centre Services, Security, Gaming-seminars, conferences, exhibitions & sales meet, Tourism, Aviation, Railway Catering, Cruise Line Services	07	02	02



UNIT	CONTENTS	L	T	P
<b>II. Factors Influencing Operation of Establishment</b>	Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations	08	02	-
	Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry	06	02	02
<b>III. Key Department and Service</b>	Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions	06		02
	<b>TOTAL</b>	<b>33</b>	<b>06</b>	<b>06</b>

\*\* L=Lectures, T=Tutorials, P=Practicals

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
  - Group discussion
  - Seminar Presentation
  - Assignment

***Suggested Readings:***

1. Wood, R. C. (2015). Hospitality Management: A Brief Introduction. United Kingdom: SAGE Publications.
2. Reynolds, D. R., Rahman, I., Barrows, C. W. (2021). Introduction to Hospitality Management. United Kingdom: Wiley.
3. Pont, L. (2014). Hospitality Management: People Skills and Manners on and Off the Job. United States: Universe.
4. Key Concepts in Hospitality Management. (2013). India: SAGE Publications.
5. Manohar, G. (2009). Hospitality Management. India: Laxmi Publications Pvt Limited.
6. Tesone, D. (2017). Principles of Management for the Hospitality Industry. United Kingdom: Taylor & Francis Group.

## 4<sup>th</sup> Semester

**Title of the course: Business Environment**

**Course Code: C-5**

**Nature of the Course: CORE**

**Course Credit: 4**

**Distribution of Marks: 60 (End Sem) +40 (In Sem)**

**COURSE OBJECTIVE:**

1. To impart knowledge about business and the external forces that influence business.

**Course Outcome:**

- CO1: Understand the concept of Business environment.
- LO1.1: Cite examples of different factors that affect a business establishment.
- CO2: Demonstrate the factors of Business environment and their impact on business.
- LO2.1: Identify the various factors and how they affect in business policy decisions and its implementation.
- CO3: Analyse the ethical issues in business, Environmental Scanning.
- LO3.1: Explain the ethical business issues and scanning of the same to judge the impact
- CO4: Identify various internal and external factors that affect a business. Apply the theories of motivation
- LO4.1: Explain and differentiate contemporary theories of motivation.
- CO5: Analyze the impact of various such factors and how it play role in business performance.
- LO5.1: Explain various environmental factors and can identify the positive and negative factors that contribute to business environment.
- LO5.2: Implement suitable strategies to deal with different factors of business environment.
- CO6: Apply the concepts of Business process outsourcing (BPO), KPO in the business on experimental basis.
- LO6.1: Explain the ways how to take advantage of BPO, KPO, digital economy, E-Commerce platform.
- CO7: Identify the legal provision relating to protection under the cyber law, analyse the impact of information technology and its impact on business environment.
- LO7: Use the advantage of cyber laws for protecting from financial scam under the provisions of IT Laws.

### **Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO4,CO7	CO1		CO5		
Conceptual knowledge		CO1	CO4	CO2,CO3, CO5,CO7	CO2	
Procedural knowledge		CO7		CO3,CO5		
Metacognitive knowledge			CO6			

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	M	M	M	M	M
CO2	S	S	M	S	M	M	M	M	M	M
CO3	S	S	M	S	M	S	S	S	M	M
CO4	S	S	M	S	M	S	S	S	M	S
CO5	S	S	S	S	S	S	S	S	S	S
CO6	S	S	S	S	S	S	S	S	S	S
CO7	S	S	S	M	M	M	S	S	M	M

Unit	Contents	L	T	P
Unit 1 Marks 15	Meaning- Scope and Characteristics of Business Environment—Factors affecting micro and macro environment, Significance for economic policies and decisions in organizations; ethical issues in business. Environmental Scanning. Economic Environment. Characteristics of the Indian Economy, factors affecting the economy, economic resources (natural, industrial and technological) impact of liberalization, privatization, globalization and digitisation on Indian business.	12	1	1
Unit 2 Marks 15	Environment- Internal to the Enterprise-- <u>(Micro)</u> -Value System, Management Structure and Nature, Human Resource, Company Image and Brand Value, Physical Assets, Facilities, Research & Development, Value creation of Intangibles, Competitive Advantage. External to the Enterprise (Micro-- <u>(Macro)</u> Suppliers, Customers, Market Intermediaries; Macro Demography, Natural, Legal & Political, Technological, Economy, Competition, Socio-cultural and International;	14	1	1
Unit 3 Marks 15	Business Environment with reference to Global Integration; Comparative Analysis of Business Environment: India and Other Countries. Emerging Trends in Business Concepts, Advantages and Limitations-Franchising, Aggregators, Business Process Outsourcing (BPO) & Knowledge Process Outsourcing (KPO); E-Commerce, Digital Economy.	12	2	2
Unit 4 Marks 15	Elements of Information Technology Act Cyberspace; Cyber laws; Scope of Cyber Laws; Classification of Cyber Crime; Information Technology Act 2000 (with latest amendments); Regulation of Certifying Authorities; Adjudication. Financial scam and its impact on business environment.	12	2	2
	Total	50	6	6

**L= Lectures, T= Tutorials and P= Practical**

Modes of Semester Assessment

40 Marks

- Two sessional examination

10 marks each

- Others (any one of the following)

10 marks each

📌 Seminar presentation on any of the relevant topics

📌 Study (by visiting) one select organisation.

📌 Assignment from a real life situation of an organisation.

### REFERENCES:

1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House Pvt. Ltd, Ninth Edition 2007.

2. Rosy Joshi, Sangam Kapoor, Business Environment, Kalyani Publishers, Third Revised edition 2011.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House, Himalaya Publishing House Pvt. Ltd., 22nd Edition 2013.
4. M.Adhikari- Business Environment. [Sultan Chand & Sons. Delhi](#)
5. Misra and Pun- Business Environment
6. Dutta R. and Sundaram, K.P.S - Business Environment
7. Chidambara K- Business Environment, Vikas Publishing House

## **4<sup>th</sup> Semester**

**Course Title: Advanced Marketing Management**

**Course Code: C-6**

**Nature of the Course: Core**

**Course Credit: 4 credits**

**Marks: 60 (End Sem)+40(In Sem)**

### **Course Objectives:**

The objective of the course is to help the students understand:

- The concepts of marketing.
- The knowledge of consumer behavior.
- The process of market segmentation.
- The concept of marketing mix.
- The significance of marketing research.

### **Course Outcome:**

- **CO 1:** Grasp the Components of the Marketing Mix:
- **LO 1.1:** Discuss how the various aspects of the marketing mix interact to achieve marketing objectives.
- **LO 1.2:** Develop a detailed marketing strategy for different product or service.
- **CO 2:** Analyze Consumer Behavior and Product Strategies
- **LO 2.1:** Explain product characteristics, classifications, planning and development, product mix, and product life cycle.
- **LO 2.2:** Assess the influence of customer behavior understanding on product strategy design.
- **CO 3:** Explore Promotion Strategies and Service Marketing
- **LO 3.1:** Discuss the unique challenges and strategies of service marketing.
- **LO 3.2:** Develop a promotion strategy incorporating various elements of the promotion mix.
- **CO 4:** Have a firm Grasp the concepts and importance of branding and packaging.
- **LO 4.1:** Outline different types of brands and packaging features and types.

- **LO 4.2:** Assess the value of excellent branding and packaging in establishing a strong market presence.
- **CO 5:** Develop and Apply Marketing Research:
  - **LO 5.1:** Identify the objectives, importance, and methods of marketing research.
  - **LO 5.2:** Analyze marketing research data to gain meaningful insights and guide marketing initiatives.
- **CO 6:** Get acquainted with emerging marketing concepts and trends.
  - **LO 6.1:** Identify key emerging marketing concepts such as service marketing, social marketing, and online marketing.
  - **LO 6.2:** Apply emerging marketing concepts to develop innovative marketing strategies.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO4				
Conceptual knowledge		CO1,CO4	CO5	CO2,CO3	CO2,CO3, CO4,CO6	CO3
Procedural knowledge			CO1	CO5,CO6		
Meta-cognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	M	S	M	M	M	M
CO2	S	S	S	M	S	S	M	M	M	S
CO3	S	S	S	S	S	S	S	S	M	M
CO4	S	S	S	S	M	S	S	M	M	S
CO5	S	S	S	S	S	S	S	M	M	M
CO6	S	S	S	S	S	S	M	M	M	M

UNIT	CONTENTS	L	T	P
<b>I (15 Marks)</b>	*Meaning, Definition and Classification of Market. *Marketing: Concepts, Features, Objectives, Importance. *Marketing Functions, Marketing Environment. *Market Segmentation: Bases and Criteria *Marketing Mix: The 4 + 3 Ps of Marketing	<b>12</b>	<b>2</b>	<b>2</b>
<b>II (15 Marks)</b>	*Consumer Behavior: Need and Importance, Buying Motives, Consumer Decision Making Process, Types of Consumer Behaviour. *Product: Features, Classification, Product Planning and Development, Product Mix, Product Life Cycle.	<b>12</b>	<b>2</b>	<b>2</b>

<b>III (15 Marks)</b>	*Place: Virtual and Physical Markets. Channels of Distribution: Types, Functions, Choice of Distribution Channels. *Price: Importance of Price. Pricing: Objectives, Determinants, and Methods.	<b>12</b>	<b>2</b>	<b>2</b>
<b>IV (15 Marks)</b>	*Promotion: Need, Importance and Objectives, Promotion Mix. *Ps of Service Marketing. * Brand: Brand vs Branding, Types of Brand, Need for Branding, Process of Branding. *Packaging: Features and Types. *Marketing Research: Objectives, Importance and Methods. *Some Important Marketing Concepts: Service Marketing, Social Marketing, Online Marketing.	<b>12</b>	<b>2</b>	<b>2</b>
<b>TOTAL</b>		<b>48</b>	<b>8</b>	<b>8</b>

**L= Lectures, T=Tutorials, P=Practical**

**Modes of In-Semester Assessment:**

**(40 Marks)**

- One Sessional Examination 10 Marks each
- Other (Any One) 10 Marks
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Suggested Readings:**

Reference Books:

- Principles of Marketing: A Global Perspective by Philip Kotler et al, Pearson Publication
- Text Books:
- Marketing Management by RSN Pillai and V Bhagavathi, S. Chand, 1<sup>st</sup> Edition, 2010
  - Marketing Management: Concepts, Cases, Challenges and Trends by Govindarajan Madabusi, PHI Publication
  - Marketing Management by Amit Kumar and Jagdish Rao, Sahitya Bhawan Publications, 3<sup>rd</sup> Revised Edition, 2017

## 4<sup>th</sup> Semester

**Course Title: Advanced Financial Management**

**Course Code: C-7**

**Nature of the Course: CORE**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:** To familiarize with the concepts of advanced financial management and the role of financial Accountant in Financing decision making.

**Course Outcome:**

**CO1:** Demonstrate the overview of Financial Management

LO1.1: Explain the concept and objective of Financial Management

**CO2:** Application of Theories of Capital Structure.

LO2.1: Explain the concept, determinants, and theories of capital structure by showing examples.

LO2.2: Discuss the Operating and Financial Leverage

**CO3:** Analyse the concept of Cost of Capital and its practical application

LO3.1: Discuss the methods of Cost of Capital

LO3.2: Examine the use of cost of capital in investment decision making

**CO4:** Demonstrate understanding of different theories of Dividend

LO4.1: Explain the concept and determinants of Dividend decisions.

LO4.2: Discuss MM Model and Walters Model of Dividend decisions

**CO5:** Apply the techniques of working capital management in Investment Decision making.

LO5.1: Explain each component of working capital.

LO5.2: Examine methods of Inventory, cash, and receivables management.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1				
Conceptual knowledge		CO2,CO4	CO5	CO3		
Procedural knowledge			CO2,CO3, CO5		CO5	
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	M	M	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	M	S	S	S
CO5	S	M	S	S	S	S	S	S	S	M

Unit	Contents	L	T	P
I (15 Marks)	Financial Management: Concept and Objective of Financial Management Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage, .	12	2	2

II (15 Marks)	Cost of Capital- Meaning, Definition and Sources of long-term financing; Estimation of components of cost of capital; Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) (Theory and Numerical). Capital Investment Decisions with Risk Analysis	12	2	2
III (15 Marks)	Dividend Decisions: Types & determinants of dividend decisions, Dividend models- relevance theory-Walters Model; Irrelevance theory-MM Model, corporate dividend practices in India.	12	2	2
IV (15 Marks)	Working Capital Management: Concept, Objective, Need. Sources of Working Capital, Estimation of working capital; Management of Cash, Management of Inventories, techniques of inventory management- EOQ, Stock levels, ABC analysis, maintaining stock levels, Management of Receivables, policies for managing receivables.	12	2	2
		48	8	8

\*\* L =Lectures, T =Tutorials, P =Practical

#### **MODES OF IN-SEMESTER ASSESMENT: (40 Marks)**

- Two sessional Examination - 10 Marks each
- Others (Any two) - 10 Marks each
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Field Survey

#### ***Suggested Readings:***

1. Khan, Y. M., & Jain, K. P. (2018) Financial Management (text, problems and cases). Chennai: Tata McGraw Hill Publication.
2. Sharma, R. K., & Gupta, K. S. (2011). Financial Management. New Delhi: Kalyani Publication.
3. Pandey, I.M. (2011).Financial Management. New Delhi: Vikas Publication.
4. Gupta, P., & Arora, A. K. (2013). Financial Management. New Delhi: Vayu

***Note: Advised to refer latest edition of text books.***



## 4<sup>th</sup> Semester

**Course Title: Business Statistics**

**Course Code: C-8**

**Nature of the Course: CORE**

**Course Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:** To familiarise students with the basic concepts of statistical tools used for managerial decision-making in the face of uncertainty.

### **Course Outcome:**

CO1: Understand the meaning of central tendency and various methods of measures of central tendency.

LO1.1: Explain the process of measuring various central values for different kinds of data.

LO1.2: Explain the importance of skewness and kurtosis in statistics and elaborate how they are measured.

LO1.3: Explain the concept of population and sample in statistics.

CO2: Understand various methods of data analysis and their working mechanism.

LO2.1: Explain various how correlation and regression is performed and elaborate how their results can be analysed and applied in real life situations.

CO3: Understand the concept of probability and various theories under probability.

LO3.1: Explain how probability differently theories are performed numerically and how they can be applied in real life situations.

CO4: Understand the concept of index numbers and its types.

LO4.1: Explain how index numbers can be generated and justify their significance in economic transactions.

LO4.1: Explain what are time series data and its relevance in statistics

LO4.2: Explain what is forecasting and different methods of forecasting.

### **Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1				
Conceptual knowledge		CO1,CO2, CO3,CO4				
Procedural knowledge		CO1		CO4		
Metacognitive knowledge		CO2				

### **Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	M	M	S	M	S
CO2	S	M	S	S	S	M	M	S	M	S
CO3	S	M	S	S	S	M	M	S	M	S

CO4	S	M	S	S	S	M	M	S	M	S
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UNIT	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>Descriptive Statistics:</b> Measures of Central Tendency; Measures of Dispersion; Concept of Skewness and Kurtosis. <b>Concept of Sampling:</b> Population and Sample, Parameter and Statistic; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling).	12	2	2
<b>II</b> <b>(15 Marks)</b>	<b>Simple Correlation and Regression Analysis:</b> Meaning of Correlation and its different types, Scatter diagram, Pearson's co-efficient of correlation; Rank Correlation. Concept of Regression, Regression equations and estimation; Properties of regression coefficients.	12	2	2
<b>III</b> <b>(15 Marks)</b>	<b>Fundamentals of Probability and Probability Distributions:</b> Definitions of Probability, Addition and multiplication laws of probability, Conditional probability and Bayes' Theorem. Mathematical Expectation and variance of a random variable. Standard probability distributions: Binomial, Poisson and Normal.	12	2	2
<b>IV</b> <b>(15 Marks)</b>	<b>Index Number:</b> Meaning, types and uses, Methods of constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain base index numbers; Base shifting, Splicing and deflating, Problems in constructing index numbers, Consumer price index and Important share price indices. <b>Time Series Analysis:</b> Components of time series; Additive and multiplicative models; Moving averages; Determination of Trend: Fitting of trend line (only linear trend). Seasonal variations: Measurement of Seasonal effects using Simple averages and Ratio-to-trend method.	12	2	2
<b>Total</b>		48	8	8

**L = Lectures, T = Tutorials, P = Practicals**

**MODES OF IN-SEMESTER ASSESSMENT:** (40 Marks)

Two Sessional Examinations - 10 marks each

Other (any two) 10 marks each

- Group Discussion
- Assignment
- Seminar Presentation on any topic from the syllabus contents.

**Suggested Readings:**

1. Sharma, J.K., Business Statistics, Pearson India.
2. Gupta, S.C. and Kapoor, V.K., Fundamentals of Mathematical Statistics, Sultan Chand and Sons, New Delhi.
3. Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons, New Delhi.
4. Hazarika, P., A Textbook of Business Statistics, S Chand & Company.
5. Vohra N. D., Business Statistics, McGraw Hill Education.
6. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.

## 4<sup>th</sup> Semester

**Title of the Course: Cyber Crime and Security in Banks**

**Course Code: Minor 4**

**Nature of the Course: Minor**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In- Sem)**

### Course Objectives:

- To make students understand the importance of cyber security in banks
- To familiarize students about the various kinds of cyber-crime with reference to banks

### Course Outcome:

**CO1:** Demonstrate understanding of Cyber Crime

LO1.1: Explain different tactics of Cyber Crime.

**CO2:** Understanding the channels of Cyber Security

LO2.1: Explain the importance and need of awareness regarding cyber security in banks

LO2.2 Examine the AI driven and other policies and procedures for Cyber security in banks.

**CO3:** Apply the cyber security mechanism in Financial Transactions

LO3.1: Explain Hardware and Software based cyber-Security mechanism

**CO4:** Demonstrate the understanding of Regulatory Framework of Cyber Security in Banks

LO4.1: Discuss RBI guidelines on Digital Payment Transactions

LO4.2: Explain grievance redressal mechanism

LO4.3: Discuss case studies.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1				
Conceptual knowledge	CO2,CO4	CO2,CO4				

Procedural knowledge			CO3	CO4		
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	S	S	S	S	S	S	S
CO2	M	M	M	S	S	S	M	S	S	S
CO3	M	M	M	S	S	S	S	S	S	S
CO4	M	M	M	S	S	S	M	M	S	S

Units	Contents	L	T	P
<b>Unit-1 (15 Marks)</b>	<b>Introduction to Cyber Crime:</b> Definition, Types; Channels of Cyber Crime: Stalking, Cyber Squatting, Cyber Extortion, Cyber Cheating; Common frauds in digital payments: Card skimming, identity theft, account takeover; Techniques and tactics: Phishing, Hacking, Spoofing, Software piracy; Threats to computer security: Internet Crime, Internet Fraud, User Failures & causes, Role of Computer Hackers	12	02	02
<b>Unit-2 (15 Marks)</b>	<b>Introduction to Cyber Security:</b> Definition and importance of cyber security in banks, Principles of Cyber security, Customer data protection, Third-party risk management, Vulnerability in banks: Cyber-security awareness and training, Cyber security governance: Roles and responsibilities within organizations, establishing cyber security policies and procedures, Emerging technologies and trends in cyber security: AI-driven security solutions, blockchain for data integrity,	12	02	02
<b>Unit-3 (15 Marks)</b>	<b>Ensuring Secure Financial Transactions:</b> Preventive measures - Two-factor authentication, Encryption, Secure payment gateways; Introduction to Cyber Security: Importance, Layers of security; Implementing security measures: Hardware-based security (biometrics, tokens etc.), Software-based firewalls, Intrusion Detection Systems; Security Standards and Best Practices: ISO 27001, NIST Cyber security Framework; Control mechanisms: Preventive, Detective and Corrective measures, Collaboration and information sharing	12	02	02
<b>Unit-4 (15 Marks)</b>	<b>Regulatory Framework and Guidelines:</b> RBI guidelines on digital payments: Customer protection, dispute resolution, Rights and duties of the System Provider: Responsibilities of banks and financial institutions; Settlement of disputes: Banking Ombudsman Scheme, Consumer grievance redressal; Legal framework: Main provisions of Information Technology Act, 2000 relating to cyber crime in banks, Case Studies:	12	02	02
	<b>TOTAL</b>	<b>48</b>	<b>08</b>	<b>08</b>

**L= Lectures, T= Tutorials, P= Practicals**

#### **MODES OF IN-SEMESTER ASSESSMENT:**

**40 marks**

Two Sessional Examination

10 marks each

Other (any one)

10 marks each

- Group Discussion

- Assignment

- Seminar Presentation on any of the relevant topics

Suggested Reading

1. IIBF Taxmann Digital Banking
2. Verma Amita, Cyber Crimes and Law, Central Law Publications, Allahabad
3. IIBF, Banking Technology, Indian Institute of Bankers Publication
4. Dasgupta M. Cyber Crimes In India – A Comparative Study, Eastern Law House, Kolkata

## **5<sup>th</sup> Semester**

**Course Title: Cost and Management Accounting**

**Course Code: C-9**

**Course Credit: 4**

**Distribution of Marks: 60 (End Sem) + 40 (In- Sem)**

**Objective:** This course provides the students an understanding of the application of accounting techniques for management.

**COURSE OUTCOMES:**

**CO1:** Analysing the relationship between Financial Accounting and Cost Accounting and the need of Cost Accounting:

LO1.1: Explain the different categories of cost and techniques of material control

LO1.2: Creating Cost Sheet, valuation of material issues and determining EOQ

**CO2:** Understanding of various techniques of calculation of Labour Cost and summary of overhead distribution methods:

LO2.1: Calculation of Labour cost and distribution of overheads

LO2.2: Understanding the working of contract costing, job costing and process costing

**CO3:** Demonstrating the knowledge of Management Accounting and its application in allied areas:

LO3.1: Discuss Absorption Costing, Marginal Costing and how they are used to take decisions in organizations

LO3.2: Analysing the relationship between Cost, Volume and Profit and take decisions accordingly

**CO4:** Demonstrating the knowledge of Budget Preparation and Standard Costing:

LO4.1: Define budgeting and budgetary control

LO4.2: Explain standard cost concept, determining standard costs and comments on the standard cost variations.

**Cognitive Map of Course Outcomes with Bloom’s Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1				
Conceptual knowledge		CO1,CO3				
Procedural knowledge		CO2,CO3	CO2,CO3 CO4		CO2,CO3 CO4	
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

Unit	Contents	L	T	P
Unit I Marks 15	Definition of Cost accounting; essentials of a good Cost Accounting System; Cost Classification; Cost centre and cost units. Control of material cost; purchase, storage and issue of materials. Various stock levels, Economic Order Quantity. Normal and Abnormal loss of materials.	12	2	2
Unit II Marks 15	Labour cost; recording of labour cost, payment of wages, direct and indirect labour cost. Overhead Cost—Functional and behavioural classification; Allocation, apportionment and absorption of overhead costs. Preparation of cost sheet. Concept of process costing, contract costing, job costing	12	2	2
Unit III Marks 15	Management Accounting: Meaning, nature, scope, and functions of Management accounting in decision making; Tools and Techniques of Management accounting. Absorption & Marginal Costing: Marginal &	12	2	2

	differential costing as a tool for decision making –make or buy; change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.			
Unit IV Marks 15	Budgeting for profit Planning and Control: Meaning of budget and budgetary control; Objectives; Types of budgets; Fixed and flexible budgeting, Functional budgeting; Zero based budgeting. Standard costing and variance analysis- concept, advantages and disadvantages of standard costing and variance analysis. Calculation of material variances and labour variances.	12	2	2
	Total	48	8	8

L= Lectures, T= Tutorials and P= Practical

Modes of Semester Assessment

**40 Marks**

Two sessional examination

10 marks each

Others (any two of the following)

10 Marks each

- Seminar presentation on any of the relevant topics
- Study (by visiting) one select organisation.
- Assignment based on field survey

Text and references:

1. Arora M.N.: Cost Accounting-Principles and Practices; Vikas, New Delhi.
2. Jain S.P. & Narang K.L: Cost Accounting; Kalyani, New Delhi
3. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Forest and Datar et al: Cost Accounting- A Managerial Emphasis; Prentice Hall, New Delhi.
5. Sriram: Management Accounting and Financial Analysis, New Central Book Agency, Hyderabad.
6. Paul: Practical Cost and Management Accounting, New Central Book Agency, Hyderabad

**5<sup>th</sup> Semester**  
**Course Title – Business law**  
**Course Code – C 10**  
**Nature of Course –Core**  
**Course Credit –4**  
**Distribution of marks – 60 (End Sem) + 40 (In-Sem)**

**Course Objectives**

To impart basic knowledge and understand some important concept and practices of Business Law.  
 To be acquainted with the essential provisions relating to Business Law.

**COURSE OUTCOMES:**

**CO1:** Analysing various concepts of contracts and understand the requisites of valid contract and sale:

LO1.1: Explain the different types of contracts and essentials of a valid contract

LO1.2: Understanding the process of discharge of a contract and its breach.

**CO2:** Understanding the rules as to a contract of sale:

LO2.1: Analysing the essentials of a contract of sale

LO2.2: Explain the rights exercised by an unpaid seller and the concepts of Conditions and Warranties

**CO3:** Demonstrating the knowledge of Negotiable Instruments Act, 1881:

LO3.1: Discuss the features and types of negotiable instruments

LO3.2: Analysing the rules as to cheque, bill of exchange and promissory note

**CO4:** Demonstrating the knowledge of Consumer Protection Act. 1986:

LO4.1: Learning the rules regarding the Consumer Protection Act, 1986

LO4.2: Explain the various machineries for grievance redressal

**CO5:** Demonstrating the provisions of Partnership Act, 1932 and LLP Act, 2008:

LO5.1: Analysing the provisions of the Partnership Act and understanding the rights and duties of partners

LO5.2: Explain the need of LLP and differences between Partnership and LLP

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO5	CO1,CO2, CO3,CO4		CO1.CO5		
Conceptual knowledge		CO3,CO4	CO4	CO2,CO3	CO3,CO5	
Procedural knowledge		CO1,CO4				
Metacognitive knowledge						



### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	M	M	M	M
CO2	S	S	M	S	S	S	M	M	M	M
CO3	S	S	M	S	S	S	M	M	S	S
CO4	S	S	M	S	S	S	M	M	S	S
CO5	S	S	M	S	S	S	M	M	S	S

UNIT	CONTENTS	L	T	P
I (Marks 15)	<b>Indian contract Act, 1872</b> <ul style="list-style-type: none"> <li>Definition of contract, Nature and essentials elements of contract, Classifications of contracts, Consideration, Essentials of valid Consideration.</li> <li>Modes of Discharge and remedies for Breach</li> </ul>	12	2	2
II (Marks 15)	<b>Sales of Goods Act, 1930</b> <ul style="list-style-type: none"> <li>Definition of sale as per contract, Essentials elements of contract of sale</li> <li>Caveat Emptor, Exemptions of Caveat Emptor</li> <li>Unpaid Seller, Rights of an Unpaid seller against the goods and the buyer</li> <li>Conditions and Warranties</li> </ul> <b>Negotiable Instruments Act, 1881</b> <ul style="list-style-type: none"> <li>Definition, Features and Types of Negotiable Instruments</li> <li>Bills of Exchange, Promissory Note and Cheque</li> <li>Endorsement – Meaning, Types of Endorsement, Discharge of Parties Holder and Holder in Due Course</li> </ul>	12	2	2
III (Marks 15)	<b>Consumer Protection Act,1986</b> Concept of Consumer, Types of Consumers, need for consumer protection, methods of consumer protection Measures of Consumer Protection in India, Basic Provision of Consumer protection Act,1986,Oraganisational set up: National and State Consumer Protection Council, District Forum, State Commission and National Commission, Their Functions, Powers and jurisdiction.	12	2	2
IV (Marks 15)	<b>Partnership Laws</b> <ul style="list-style-type: none"> <li>The Partnership Act, 1932 – Definition, Characteristics, Partnership Deed, Types, Rights and Duties of Partners.</li> <li>LLP Act, 2008 – Definitions, Salient features of LLP, Advantages and Disadvantages of LLP, Incorporation of LLP, Conversion of LLP, Difference between LLP/Partnership/Company</li> </ul>	12	2	2
TOTAL		48	8	8

L =Lecturers, T= Tutorials, P=Practical

#### Modes of In-Semester Assessment

- Two Sessional Examination
- Other (Any One)
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Case Studies

#### 40 Marks

10 Marks each  
10 marks each

#### Suggested Readings:

1. N. D. Kapoor – elements of business Law – S. Chand & Sons
2. P. R. Chadha – Business Law – Galgotia Publishing Company
3. Dr. P. K. Pnadey – Business Law – Mahaveer Publications

## **5<sup>th</sup> Semester**

**Course Title: Advanced Financial Accounting**

**Course Code: C 11**

**Nature of the Course: Core**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:** The basic aim of this paper is to acquaint the students with advanced topics in financial accounting.

### **COURSE OUTCOMES:**

**CO1:** Analysing Financial Statements to assess the financial health and performance of a company:

LO1.1: Preparing Income Statement and Balance Sheet as per Companies Act, 2013.

LO1.2: Explain the process of valuation of shares and goodwill.

**CO2:** Understanding the provisions of Amalgamation of Companies:

LO2.1: Analysing the accounting treatment of Amalgamation of Companies.

LO2.2: Discuss the need for Internal Reconstruction.

**CO3:** Creating accounts of Holding Companies and preparing Consolidated Financial Statements:

LO3.1: Discuss the accounting concepts of Holding Companies.

LO3.2: Preparation of Consolidated Financial Statements.

**CO4:** Creating accounts of Banking Companies and Insurance Companies:

LO4.1: Preparation of Financial Statements of Banking Companies.

LO4.2: Explain the elements of Insurance Contract and preparation of Financial Statements of Insurance Companies.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4	CO2,CO3		CO3,CO4
Procedural knowledge		CO1, CO2	CO3,CO4			CO3,CO4
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

Unit	Contents	L	T	P
I (15 Marks)	<b>Final Accounts of Companies:</b> Preparation Income Statement and balance sheet of corporate entities, Valuation of Goodwill & shares: Concept and Calculation	12	2	2
II (15 Marks)	<b>Amalgamation of companies</b> Concepts and accounting treatment as per Ind-AS 14 (excluding intercompany holdings), Internal Reconstruction: Concepts and accounting treatment excluding scheme of reconstruction.	12	2	2
III (15 Marks)	<b>Accounting of Holding Companies/Parent Companies</b> Legal definition of holding and Subsidiary Companies; Basic rules for preparing Consolidated Balance Sheet, Preparation of Consolidated balance sheet with one subsidiary company, Relevant provisions of Ind-AS 21	12	2	2
IV (15 Marks)	<b>Accounting for Banks and Life Insurance Companies:</b> Accounts of Banking Companies; Classification of assets and provisions to be made on assets, Preparation of Profit and Loss a/c and Balance Sheet Definition and elements of Insurance contract, meaning terminologies used in Insurance Accounting- Premium, Whole life policy, Endowment Policy, Surrender Value, Sum assured, Reinsurance, Annuity, Claim settlement ratio.	12	2	2

	Books of accounts maintained by Life Insurance Companies, Ascertainment of profit in life Insurance Business, Preparation of Revenue Account, Balance sheet and valuation Balance sheet of life Insurance companies.			
	<b>TOTAL</b>	48	8	8

\*\* L =Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESMENT: (40 Marks)**

- Two sessional Examination - 10 Marks each
- Others (Any Two) - 10 Marks each
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Project Report

***Suggested Readings:***

1. Gupta R. L. Advanced Financial Accounting – S. Chand & Sons
2. Kumar, Anil S - Advanced Financial Accounting –Himalaya Publication House
3. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd., New Delhi)
4. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul : Accountancy, Valume- I and II (new Central Book Agency, Kolkata)

***Note: Latest edition of text books may be used.***

**5<sup>th</sup> Semester**

**Course Title: Public Financial Administration**

**Course Code: Minor 5**

**Course Credit: 4**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course objectives:**

1. The course aims to understand management of public expenditure, public debt and budgetary techniques and practices.
2. The course aims at imparting knowledge about the Government Finance Administration.
3. To make the students aware about the financing mechanism and how it is governed by the concern ministries at state and central levels.

4. The course aims to understand taxation policy, management of public expenditure and budgetary techniques and practices.

**Course Outcome:**

**CO1:** Demonstrate the understanding of concepts of Public Finance

LO1.1 Explain the Public goods, private goods, merit goods etc.

LO1.2: Discuss the theories of Public Expenditure and Public Revenue.

LO1.3 Discuss major taxes in India

**CO2:** Demonstrate understanding of Public Debt and Budget

LO2.1: Discuss the concept and theories of Public Debt

LO2.2: Explain various types of Budgets

**CO3:** Evaluate the current budget.

LO3.1: Discuss different components of the latest budget.

**CO4:** Demonstrate the understanding of principles of Federalism

LO4.1: Explain the Latest Finance Commission and Financing of the Plan with Reference to the Latest Five-Year Plan

LO4.2: Define GDP, GNP, Per Capita Income, Poverty and Poverty Alleviation

**CO5:** Understanding Fiscal Policy and its significance in the economy

LO5.1: Discuss Fiscal Policy, Fiscal Reforms in India with Fiscal Trends in India for economic Growth and Stability

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1, CO2				
Conceptual knowledge	CO1	CO1,CO2 CO4, CO5		CO3	CO3	
Procedural knowledge				CO3	CO3	
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	S	S	S	S	M
CO2	S	M	S	S	S	M	S	S	S	S
CO3	S	M	S	S	S	M	S	S	S	M
CO4	S	M	S	S	S	S	S	S	S	S
CO5	S	M	S	S	S	M	S	S	S	M

Units	Course Contents	L	T	P
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Unit- I Introduction (15 Marks)	Nature and Scope of Public Finance (Only conceptual understanding of Scope, Public Goods, Private Goods, Merit Goods etc. Law of Maximum Advantages Public Expenditure----Meaning, Importance, Canon's Effects and Theories Public Revenue--Meaning, Sources, Classification and Canon of Tax, Ability to Pay, Incidence and Shifting Effects of Tax Burden. Major Taxes in India: Value Added and Concept of GST	12	2	2
Unit II Public Debt and Budget (15 Marks)	Public Debt--Meaning, Types, Theories, Sources, Economic Effects and Redemption. Budget--Meaning, Types, Revenue & Capital Budget, Revenue & Capital Expenditure Deficit--Concept, Revenue Deficit, Fiscal Deficit, Monetized Deficit, Primary Deficit, Surplus, Balance Budget and Budgetary Control Latest Budget of the Union of India: Critical Appraisal of the Latest Budget	12	2	2
Unit III Federal Finance and National Income (15 Marks)	Federal Finance--Concept, Principles of Federalism, Role of Finance Commission, Local Finance. Recommendations of the Latest Finance Commission Planning, Objectives, Strategies, Financial Aspects of the Plan and Financing of the Plan with Reference to the Latest Five Year Plan National Income Concepts and Poverty---GDP, GNP, Per Capita Income, Poverty and Poverty Alleviation	12	2	2
Unit IV Fiscal Policy, Macroeconomic Environment (15 Marks)	Basic Concepts--Fiscal Function, Fiscal Policy, Public Sector and Concept of Equity Fiscal Reforms in India Fiscal Trends in India Growth and Economic Stability	12	2	2
		48	8	8

**L= Lectures, T= Tutorials and P= Practical**

**Modes of Semester Assessment**

**40 Marks**

Two sessional examination

10 marks each

Other Any Two of the following:

10 marks each

- Assignment on Annual Union and State Budget.
- The students may make one presentation on the annual budget.
- Budget discussion may also be arranged among the students.

**Text and Reference Books:**

1. Tyagi, B.P; Public Finance
2. Houghton, E. W. (Ed.) (1988), Public Finance, Penguin, Baltimore.
3. Jha, R. (1998), Modern Public Economics, Routledge, London.
4. Mithani, D. M. (1998), Modern Public Finance, Himalaya Publishing House. Mumbai.
5. Musgrave, R. A. and P. B. Musgrave (1976), Public Finance in Theory and Practice, McGraw Hill, Kogakusha, Tokyo.

**6<sup>th</sup> Semester**  
**Course Title: Indian Financial System**  
**Course Code: C - 12**  
**Course Credit: 4**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course objectives:**

On successful completion of the course, the Students will be able to

- Understand the financial system, Institutions, financial markets and services.
- Analyse the concepts relevant to Indian financial market and relevance.
- Understand concept of financial services, types and functions.
- Understand the types of financial Instruments.
- Demonstrate an understanding the functioning of stock markets

**COURSE OUTCOMES:**

**CO1:** Demonstrate an understanding on the structure of Financial System in India:

- LO1.1: Explain the constituents of Financial System.
- LO1.2: Discuss overview of Financial System in India.

**CO2:** Understanding the functioning of Financial Institutions:

- LO2.1: Discuss the working mechanism of various types of financial institutions in India

**CO3:** Demonstrating the knowledge of Financial Services and Mechanism of Stock Exchange in India:

- LO3.1: Discuss the various types of financial services provided in India.
- LO3.2: Explain the functioning of the stock market and gaining knowledge on trading of securities in the stock exchange

**CO4:** Demonstrating the constituents of Financial Market:

- LO4.1: Explain the constituents of financial markets and their working mechanism.
- LO4.2: Discuss the various instruments traded in financial markets.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO4				
Conceptual knowledge	CO1	CO2,CO4		CO3		

Procedural knowledge			CO3, CO4			
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S

Units	Course Contents	L	T	P
Unit I (15 Marks)	Overview of financial system:-Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.	12	2	2
Unit II (15 Marks)	Financial Institutions:-Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.	12	2	2
Unit III (15 Marks)	Financial Services :- Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating; Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE	12	2	2
Unit IV (15 Marks)	Financial markets and instruments:- Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.	12	2	2
	TOTAL	48	8	8

**L= Lectures, T= Tutorials and P= Practical**

Modes of Semester Assessment

**40 marks**

Two sessional examination

10 marks each

- Others (any one of the following) 10 marks each
- Visit any financial institution and prepare a report regarding its structure, functions and performance.
- Presenting the report in a class room seminar.

### Reference Books

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill



- Khan, M.Y, Indian Financial System, McGraw Hill
  - Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
  - Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
  - Guruswamy, S., Financial Services and System, McGraw Hill
  - Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
  - Khan. M.Y, Indian Financial System, Vikas Pub. House
  - H.R Machiraju, Indian Financial System, Vikas Pub. House
  - E. Gorden & K. Nataraj, Financial Markets and Services, HPH
- Note: Latest edition of text books may be used.

## **6<sup>th</sup> Semester**

**Course Title: Security Analysis**

**Course Code: C-13**

**Nature of the Course: Core**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:** This course aims at providing students with an understanding of economy-industry-company analysis and various inter linkages that influence the securities market. It enables them to establish the valuable linkage between modern theories of finance and the analytical techniques used by investors for valuing securities.

### **COURSE OUTCOMES:**

**CO1:** Analysing the basics of Investment:

LO1.1: Explain the concepts of Investment, Speculation and Gambling

LO1.2: Discuss the investment process and linkage between Security Analysis and Portfolio Management

**CO2:** Understanding the working of Securities Market and concept of Risk and Return:

LO2.1: Describe the process of listing and dematerialization of securities.

LO2.2: Explain the components of risk and return

**CO3:** Apply tools and techniques of Security analysis:

LO3.1: Discuss the concept of Fundamental Analysis and its constituents.

LO3.2: Discuss various tools and techniques of Technical Analysis

**CO4:** Evaluate the rationale of Efficient Market Hypothesis

LO4.1: Explain the hypothesis behind market efficiency

LO4.2: Discuss the process of valuation and calculation of stock returns.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO2			CO2	
Conceptual knowledge	CO1		CO3		CO4	
Procedural knowledge			CO3		C04	
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	M	S	M	S	S
CO2	S	S	S	S	S	M	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

Unit	Contents	L	T	P
I (15 Marks)	Introduction to Investment: <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Investment vs. Speculation, Investment vs. Gambling</li> <li>• Investment Objectives, Investment Attributes</li> <li>• Investment Process</li> <li>• Security Analysis vs. Portfolio Management</li> </ul>	12	1	1
II (15 Marks)	Securities Markets: <ul style="list-style-type: none"> <li>• Development of Stock Market in India. Dematerialization of Shares- Listing of Securities.</li> <li>• Risk and Return - Total Risk and its Factors- Concept and Components of Total Risk, Systematic and Unsystematic Risk.</li> </ul>	13	2	2
III (15 Marks)	Security Analysis: <ul style="list-style-type: none"> <li>• Fundamental Analysis: <ul style="list-style-type: none"> <li>○ Economic, Industry and Company Analysis, Forecasting of earnings.</li> </ul> </li> <li>• Technical Analysis: <ul style="list-style-type: none"> <li>○ Charting Tools, Market Indicators, Dow Theory, Random Walk Theory</li> </ul> </li> </ul>	13	2	2

IV (15 Marks)	<ul style="list-style-type: none"> <li>• Efficient Market Hypothesis, Different Forms of EMH and their Empirical Tests</li> <li>• Stock return and Valuation: Anticipated Return, Present Value of Return, Multiple year holding period</li> </ul>	12	1	1
	TOTAL	50	6	6

\*\* L=Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESMENT: (40 Marks)**

- Two sessional Examination - 10 Marks each
- Others (Any One) - 10 Marks each
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Group Discussion

***Suggested Readings:***

1. Donald E.Fischer & Ronald J.Jordan, ‘Security Analysis & Portfolio Management’, Prentice Hall of India Private Ltd., New Delhi 2000.
2. V.A.Avadhani – ‘Securities Analysis and Portfolio Management’, Himalaya Publishing House, 1997.
3. V.K.Bhalla, ‘Investment Management’, S.Chand & Company Ltd., Seventh Edition, 2000.
4. Punithavathy Pandian, ‘Security Analysis & Portfolio Management’ – Vikas Publishing House Pvt., Ltd., 2001.

***Note: Latest edition of text books may be used.***

**6<sup>th</sup> Semester**  
**Course Title – Financial Statement Analysis**  
**Course Code –C 14**  
**Nature of Course –Core**  
**Course Credit –4**  
**Distribution of marks – 60 (End Sem) + 40 (In-Sem)**

## Course Objectives

The course is design to familiarize the students with the concepts and meaning of financial statements and its tools and techniques that require to measures the performance of the company. The course will make them understand about the importance of cash flow and also about the financial reporting prepared by the company.

### **.COURSE OUTCOMESAND LEARNING OUTCOMES:**

**CO1:** Analysing the need of financial statements and the various tools for analysing such statements:

LO1.1: Explain the basics of Financial Statements

LO1.2: Discuss the tools and techniques used to analyse and interpret financial statements of a company

**CO2:** Demonstrate understanding of the significance of Accounting Ratios:

LO2.1: Discuss the various types of accounting ratios and interpreting the financial performance of companies using such ratios.

**CO3:** Preparing Cash Flow Statement:

LO3.1: Discuss the significance of preparing a cash flow statement.

LO3.2: Discuss the various activities covered under cash flow statement

**CO4:** Understanding the way of reporting financial performance as per Accounting Standards, IFRS and GAAP:

LO4.1: Explain the concept of Accounting Standards, IFRS & GAAP.

LO4.2: Discuss the rationale behind CSR Reporting and practices.

### **Cognitive Map of Course Outcomes with Bloom’s Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge						
Conceptual knowledge	CO2	CO3		CO1		
Procedural knowledge	CO2	CO3,CO4	CO3,CO4			CO4
Metacognitive knowledge						

### **Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I (Marks 15)	<b>Introduction</b> <ul style="list-style-type: none"> <li>Financial statements – Meaning, Nature, Objectives, Types, Importance, Limitations</li> <li>Tools and Techniques of Financial Statements Analysis – Comparative Statements, Common Size Statements, Trend Analysis.</li> </ul>	12	02	2
II (Marks 15)	<b>Ratio Analysis</b> <ul style="list-style-type: none"> <li>Meaning, Nature, Objectives, Significance, Classifications of Ratios, Merits and Demerits of Ratio Analysis</li> <li>Calculation of Profitability Ratios, Solvency Ratios, Liquidity Ratios, Turnover Ratios. Market Test Ratios with interpretation.</li> </ul>	12	02	2
III (Marks 15)	<b>Cash Flow Statement</b> <ul style="list-style-type: none"> <li>Meaning, Use, Significance and Classification of Cash Flow Statements. Cash Flow From –Operating, Investing and Financing Activities</li> </ul>	12	02	2
IV (Marks 15)	<b>Financial Reporting</b> <ul style="list-style-type: none"> <li>Concept of Financial Reporting, Accounting Standards, IFRS and GAAP</li> <li>CSR: Concept, Reporting and Practices in India.</li> <li>Issues and Problems of Financial Reporting with special reference to manipulation of accounts.</li> </ul>	12	02	2
Totals		48	08	8

L =Lecturers, T= Tutorials, P=Practical

**Modes of In-Semester Assessment**

- Two Sessional Examination
- Other (Any Two)
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Group Discussion

**40Marks**

10 marks each  
10 marks each

**Suggested Readings:**

1. Sharma RK & Shashi K, Gupta – Management Accounting, Kalyani Publishers.
2. Gokul Sinha, Financial Statement Analysis – eastern Economy edition, PHI Learning Private Limited.
3. John J. Wild, K.R. Subramanyam & Robert F. Halsey, Financial Statement Analysis, Tata Mc Graw Hill

**6<sup>th</sup> Semester**  
**Course Title: Income Tax Law and Practice**  
**Course Code: C-15**  
**Nature of Course: Core**  
**Course credit-4**  
**Marks: 100 (Internal Assessment 40 + Term End 60)**  
**Lecture: 48 Tutorial: 8, Practical:8.**

**Objective:**

This course provides a clear understanding about income tax and its calculation along with practical applicability of all sections and guidelines.

**Course outcomes:**

- CO1: Understand the basic concept of direct tax and its related terms like assessee, assessment year, previous year, residential status and tax incidents.
- LO1.1: Explain the process of determining the residential status and tax incidence.
- LO1.2: Explain which incidents are exempted from tax and idea to identify them.
- LO1.3: Explain the exemptions under section 10 of Income tax act 1962.
- CO2: Understand various heads of income on which income tax will be imposed.
- LO2.1: Explain the concept of salary, perquisites, allowances, house property, and unrealized rent, income from business & profession and income from other sources.
- LO2.2: Explain the steps involved for calculation of income under various heads with practical examples and numerical.
- LO2.3: explain about those incomes which come under income from other sources when they are not treated by other heads.
- CO3: Understand the concept of income from capital gain and their tax incidents.
- LO3.1: Explain the difference between short term and long term capital gain provisions for calculating both.
- CO4: Understand the concept of tax deducted at source, advance tax , set off and carry forwards.
- LO4.1: Explain the steps and formalities that should be keep in mind when we will deal with advance tax, TDS, set off and carry forward.
- CO5: Understand the concept of gross total income, slabs of income or taxation along with various deduction schemes offered by Income tax act 1961.
- LO5.1: Explain the steps of calculating gross total income.
- LO5.2: Explain the conditions and limits offered under various deduction schemes..

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1				
Conceptual knowledge	CO1	CO1				
Procedural knowledge	CO4	CO2,CO3 CO4,CO5	CO2,CO3 CO4,CO5	CO4,CO5	CO4,CO5	
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	M	S	S	S	S	S	M	M	M
CO3	S	<b>M</b>	S	S	S	S	S	S	S	S
CO4	S	<b>S</b>	S	S	M	S	S	S	S	S
CO5	S	<b>S</b>	S	S	M	S	S	S	S	M

Unit	Contents	L	T	P
Unit I: 15 marks	A. Introduction Basic concepts: Income, person, assessee, assessment year, previous year, heads of income, gross total income, total income, Residential status; Scope of total income on the basis of residential status. B. Exempted income under section 10. C. Computation of Income under the head---Income from Salaries; meaning of perquisites, taxable and exempted perquisites, Valuation of perquisites-residential accommodation, obligations of the employee paid by employer.	12	2	2
Unit II 15 marks	A. Computation of Income from house property: Basis of charge, Meaning of GAV, NAV and their valuation, Computation of income from Self-occupied House, Let-out property and deemed to be let-out property, loss due to vacancy, unrealised rent. B. Computation of income from Profits and Gains of Business or Profession. Basis of charge, provisions Under Sections, 29,30,31,32,33,34, 35, 36 and 37(1) of the Income Tax Act, 1961. Deductibility of business expenses and losses.	12	2	2
Unit III 15 marks	A. Income from Capital Gain- Concept of Capital Assets, Transfer of capital assets, Computation of Income from Long Term Capital Gain and Short-Term Capital Gain. Exempted Capital Gain U/S 54. B. Income from Other sources- computation of Income, allowable deductions. C. Permissible deductions from GTI Under Sections-80C, 80CCA, 80CCB, 80D, 80DD, 80E, 80G, 80TTA, 80TTB..	12	2	2
Unit IV 15 marks	A. Concept of Set off and carry forward of losses, Business Loss both speculation and non-speculation, loss from house property. B. Advance tax, Deduction of tax at source on Salary, dividend income and interest income. C. Computation of tax liability in the hands of Individual Assesses.	12	2	2
	<b>TOTAL</b>	<b>48</b>	<b>8</b>	<b>8</b>

**L= Lectures, T= Tutorials and P= Practical**

#### Modes of Semester Assessment

- Two sessional examination 10 marks each
- Others (any one of the following) 10 Marks each.
  - ❖ Seminar presentation on any of the relevant topics
  - ❖ Visit to tax consultant office and prepare a field visit report mentioning practical experience.

○

#### **SUGGESTED READINGS:**

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals:

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

### **6<sup>th</sup> Semester**

**Course Title: Marketing Of Insurance Product**

**Course Code: Minor 6**

**Nature of the Course:**

**Course Credit: 4 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In- Sem)**

**Course Objectives:** This course provides a clear understanding about various insurance products available along with their service provider and regulatory bodies.

#### **Course Outcomes:**

**CO1:** Evaluate the importance of marketing in insurance industry growth and customer engagement

LO1.1: Discuss various types of Insurance products.

LO1.2: Explain the mechanism of marketing of insurance products

**CO2:** Demonstrate understanding of marketing of Insurance products from Customer perspective

LO2.1 Explain Customer relationship management in insurance, Market research techniques, and promotion, branding pricing of insurance products.

LO2.2: Create targeted marketing strategies by assessing consumer behaviour peculiarities within the insurance sector

**CO3:** Understand the process of designing Insurance Products.

LO3.1: Explain the insurance product development process by focusing on customisation and personalisation

LO3.2: Create innovative insurance products by integrating technology to meet evolving consumer demands.

**CO4:** Understand Distribution channels and Promotional Strategies of Insurance products

LO4.1: Discuss different direct and indirect channels of distribution of insurance products.

LO4.2: Discuss the prospects and challenges of Insurance Industry in context of present scenario in India.



### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1,	CO2				
Conceptual knowledge		CO2,CO4		CO2	CO4	
Procedural knowledge		CO3,CO4	CO2,CO4			
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	M	S	M	M	M	M
CO2	S	S	S	M	S	S	M	M	M	S
CO3	S	S	S	S	S	S	S	S	M	M
CO4	S	S	S	S	M	S	S	M	M	S

Unit	Contents	L	T	P
I Marks 15	<b>Introduction to Insurance Marketing:</b> Importance of marketing in insurance, Types of insurance products, Definition of marketing, Definition and classification of services, 7P's of Marketing Mix, the service Marketing mix, marketing of insurance products, the Life Cycle of Insurance Products,	12	02	02
II Marks 15	<b>Understanding Customer Needs:</b> Market segmentation and targeting, Consumer behaviour in insurance, Identifying customer needs and preferences Customer relationship management in insurance, Market research techniques, promotion of insurance products, branding of insurance products, Fundamental of insurance pricing, pricing objectives, life Vs non-life insurance pricing, distribution channels, marketing strategies of Indian insurance products	12	02	02
III Marks 15	<b>Designing Insurance Products:</b> Product development process, Types of insurance policies (life, health, property, etc.), Pricing strategies in insurance, Pricing strategies: striking a balance between affordability and profitability, Customization and personalization: tailoring products to meet consumer needs, Innovation in insurance product design by using technology	12	02	02
IV Marks 15	<b>Distribution Channels and Promotional Strategies:</b> Distribution channels in insurance - agents, brokers, online platforms, etc., Role of intermediaries in insurance marketing Direct vs. indirect distribution, Promotional strategies for insurance products, Digital marketing techniques in insurance, Social Media Marketing, Regulatory aspects of insurance advertising, Data Analytics: Utilizing data-driven insights in insurance marketing, Problems /challenges in Insurance marketing in the digital age, Insurance marketing scenario in India	12	02	02
<b>TOTAL</b>		48	8	8

L= Lectures, T= Tutorials, P= Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination 10 Marks each
- Other (any one) 10 marks each
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Recommended Books:**

- Chetana MR, Darshan C, Girish S.: Marketing of Insurance Products; Himalayan Publishing House
- Vipul: Marketing in Banking and Insurance; Vipul prakashan
- Dr. Sandeep Sharma: Insurance Marketing

