Model Curriculum for Three/Four Year Degree Course

(With Multiple Entry/Exit Option)

Based on NEP-2020

Commerce

Odisha State Higher Education Council, Bhubaneswar

Government of Odisha

Semester	Subjects
I	Core I - Financial Accounting
	Core II- Cost Accounting
II	Core III- Corporate Accounting and Reporting
	Core IV - Income Tax Law & Practice
III	Core V- Financial Markets and Institutions
	Core VI- GST and other Indirect Taxes (Customs)
	Core VII- Management Accounting
IV	Core VIII- Financial Management & Risk Management
	Core IX- Auditing and Corporate Governance
	Core X- Corporate Legal Framework
V	Core XI- Financial Statement Analysis
	Core XII- Business Data Analytics
	Core XIII- Fundamentals of IND-AS & IFRS
VI	Core XIV- Fundamentals of Financial Modelling
	Core XV- Business Application Software
VII	Core XVI- Research Methodology & Research Ethics
	Core XVII- Fundamentals of Securities Analysis and Portfolio Management
	Core XVIII- Fundamentals of Operation Research and Quantitative Technique
	Core XIX- Corporate Restructuring & Business Valuation
VIII	Core XX- International Business Environment
	Core XXI- Sustainable Development and Corporate Social Responsibility
	Core XXII- Fundamentals of Commodity Markets
	Core XXIII- Social Entrepreneurship and Incubation

Commerce Core II (Minor)

Semester	Subjects
I	**Business Organization Management**
II	
III	**(A) Financial Literacy or** **(B) Fundamentals of Investment and Planning**
IV	
V	**(A) Digital Marketing or** **(B) Insurance Theory and Practices**
VI	
VII	**(A) Marketing and Supply Chain Management or** **(B) Treasury &Forex Management**
VIII	**(A) Banking Theory and Practices or** **(B) Securities Market Operations**

Commerce Core III (Minor)

Semester	Subjects
I	
II	**Business Statistics and Data Interpretation**
III	
IV	**Business Regulatory Framework**
V	
VI	**Human Resource Management**
VII	
VIII	

Programme Outcomes

- To prepare the students for a career in Commerce.
- To prepare the students for Higher Education and Research inCommerce.
- To develop a conceptual understanding of the subject and to develop an inquisitiveness in the subject.
- To enable the student to acquire basic skills necessary to understand the subject and to master the skills to handle equipment's utilized to learn the subject.
- To generally promote wider reading on the subject and allied inter disciplinary subject.

Core I **Semester I**

Financial Accounting

Course Objectives

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Course Outcomes

At the end of this course the learner will be able to;

- Apply the generally accepted accounting principles while recording transactions and preparing financial statements of sole-traders;
- Compute depreciation and inventories to be recorded in financial statements
- Demonstrate accounting process under computerized accounting
- System;
- Create financial statements of sole proprietor and partnership firms;
- Prepare accounts for inland branches and not-for-profit organizations.

Unit I: Introduction

- Accounting principles: Concepts and Conventions. Introduction to Accounting Standards and Indian Accounting Standards (AS &Ind-AS), Accounting Cycle: Journal, Ledger, Trial Balance, Financial Statements (IND AS-1). Capital & Revenue Recognition (IND AS 18), Accounting for Inventory (IND AS-2)
- **Depreciation (IND AS-16):** Nature of depreciation causes of depreciation, Factors, Methods of computing depreciation; Disposal of depreciable assets- change of method, Relevant Accounting Standard. **Final Accounts**: Preparation of Financial Statements of a Sole Trader including adjustments. Errors & their rectification.

Unit II:

- **Accounting for partnership Firms:** Partner's Capital Accounts; profit and Loss Appropriation Account, Accounts Prepared on admission, Death and Retirement of Partners; Accounts on Dissolution of partnership Firm.
- **Accounting for Hire purchase and Installment Purchase;** Lease accounting (IND AS 116)/ Royalty accounting

Unit III: Accounting for Branch and Not-for Profit organizations

- **Accounting for Branch:**

  Concept of Dependent branches; Branch Accounting debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

- **Accounting for Not-for-Profit Organizations**

  Meaning of Not-for-Profit Organization; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Unit IV: Computerized Accounting Systems

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, and Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Suggested Readings

- ✓ *Goyal, Bhusan Kumar- Fundamentals of Financial Accounting Taxmann's.*
- ✓ *S.P. Jain and K.L. Narang- Financial Accounting– Kalyani Publisher*
- ✓ *Gupta R.L. Radhaswamy. M-Financial Accounting, Sultan Chandand Sons*
- ✓ *R.K. Mittal / M.R.Bansal/Sahadev Swain, Financial Accounting, VK Global Publication*
- ✓ *Tulsian P.C., Financial Accounting, Pearson Education*
- ✓ *S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. VikasPublishingHouse.*
- ✓ *JawaharLal& S. Srivastava, B. Com- Financial Accounting, Himalaya Publishing House.*

Core II

Cost Accounting

Course Objectives

- To develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment.
- To provide knowledge about various methods of cost determination under specific situations.
- To acquire the ability to use information determined through cost accounting for decision making purposes.

Course Outcomes

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

- Understand and analyse the different cost concepts.
- Analyse various components of cost of production.
- Compute unit cost and total cost by preparing a cost statement.
- Compute employee cost, employee productivity and employee turnover.
- Determine cost for different industries using job costing, process costing, contract costing and service costing.

Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Cost centre, profit centre and responsibility centre, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost: Material and Employee Cost

- Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives
- Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor’s differential piece wage.

Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads, Under and over-absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing

Job costing, Contract costing, Process costing/ Operation Costing (including process losses, valuation of work- in-progress), Service costing/ Operating costing and Activity Based Costing.

Suggested Readings

- ✓ *Tulsian, P.C. (2020).Cost Accounting. Delhi, India: S.Chand.*
  "Advanced Cost Accounting" by Saxena and Vashist - published by Kalyani Publishers, Cuttack, Odisha.
  Arora, M.N. (2021). Cost Accounting-principles and practice. Delhi, India: Vikas Publishing House.
- ✓ *Goel, R. K., &Goel, I. (2019).Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com.. Delhi, India: Cengage Publications.*
- ✓ *Gupta, S., Reeta, &Prabhakar, R. R. (2021).Cost Accounting for B.Com. Delhi, India: Sultan Chand.*
- ✓ *Maheshwari, S. N., & Mittal, S. N. (2020).Cost Accounting. Theory and Problems. Delhi, India: ShriMahaveer Book Depot.*
- ✓ *Maheshwari, S. N., Mittal S. K. & Mittal, S.N. (2021). Cost Accounting: Principles & Practice, Delhi, India: Shree Mahaveer Book.*
- ✓ *Mitra, J. K. (2021).Cost and Management Accounting. Delhi, India: Oxford University Press.*
- ✓ *Nigam, B. M. L. & Jain, I. C. (2023). Cost Accounting: Principles and Practice. Delhi, India: PHI Learning.*
- ✓ *Singh, S. (2019). Fundamentals of Cost Accounting. Allahabad, India: KitabMahal.*

Core III **Semester II**

Corporate Accounting and Reporting

Course Objectives

The course aims to:

- Understand the principles of corporate accounting and financial reporting.
- Apply accounting standards and regulations to prepare and analyze financial statements.
- Interpret financial information to assess the financial performance and position of a company.
- Develop skills in financial reporting and disclosure requirements for different stakeholders.
- Analyze contemporary issues and challenges in corporate accounting and reporting.

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

- Understanding of Corporate Accounting Principles.
- Preparation and Analysis of Financial Statements.
- Interpretation of Financial Information.
- Financial Reporting Skills.
- Analysis of Contemporary Issues.

Unit I:Accounting for Share Capital and Debentures
Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares. Issue and redemption of preference shares; Issue and redemption of debentures;

Unit II: Final Account of Companies including one Person Company (IND-AS.1)
Preparation of financial statements of corporate entities including one Person company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Financial Statements.

Unit III: Corporate Reconstruction and Profit or Loss Prior to Incorporation

- **Internal Reconstruction:** Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.
- **External Reconstruction:** accounting for amalgamation in the nature of merger and in the nature of acquisition (IND-As.103)
- **Profit or loss Prior to Incorporation:** Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Unit IV: Consolidated Financial statement and Reporting

- Consolidation process and elimination entries, Intercompany transactions, Revaluation of assets and liabilities, Non-controlling interests (NCI), equity method investments (IND-As.110), issue of bonus shares and distribution of dividend from pre and post-acquisition period. Preparation of consolidated financial statements.

- Reporting: Financial reporting (As per IND-As.1), Non-financial reporting: Business Responsibility and Sustainability Reporting (As per LORD, SEBI), Environmental Social and Governance Reporting, Sustainability Reporting (As per GRI).

  Integrated Reporting (As per IIRC)

Suggested Readings

- ✓ *Goyal, B. K., Corporate Accounting. New Delhi: Taxmann Publication.*
- ✓ *Jain, S. P., &Narang, K. L. Corporate Accounting. New Delhi: Kalyani Publishers.*
- ✓ *Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K.Corporate Accounting. New Delhi: Vikas Publishing House.*
- ✓ *Mukherjee, A., &Hanif, M. Corporate Accounting. New Delhi: TataMcGraw Hill Education.*
- ✓ *Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.*
- ✓ *Sehgal, A. Fundamentals* of Corporate Accounting. New Delhi: Taxmann Publication.
- ✓ *Dam, B. B. &Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications.*
- ✓ *Goyal, V. K., &Goyal, R. Corporate Accounting. New Delhi: PHI Learning.*
- ✓ *Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.*

Core IV **Income Tax Law & Practice**

Course Objectives

- The course aims to provide knowledge of the various provisions of income- tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals.
- It also aims to enable learners to understand the provisions relating to filing of return of income.

Course Outcomes

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

- Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
- Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
- Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
- Calculate the tax liability of an individual as well as deductions from gross total income and determine the total income of an individual;
- Comprehend the provisions relating to filing of return of income;

Unit I: Introduction

- **Basic concepts:** Income, agricultural income, person, assesse, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)
- **Residential status**–Meaning, Determination of Residential Status, Scope of total income on the basis of residential status, Exempted income.

Unit II: Computation of Income under different Heads

Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains & Income from other sources.

Unit III: Computation of Total Income and Tax Liability

Aggregation of income and set-off and carry forward of losses, Deductions from Gross Total Income, Exemptions, Rebates and reliefs, Computation of total income of individuals; Tax liability of an individual.

Unit IV: Preparation of Return of Income

Filing of returns: Manually, Assessment Procedures, Filing of Returns, Return Forms, Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested Readings

- ✓ *Singhania, V. K., &Singhania, M. Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.*
  Gaur, V. P., Narang, D. B., & Gaur, P. (2018).Income Tax Law and Practice. New Delhi: Kalyani Publishers.
  Singhania, V. K., &Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
- ✓ *Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt.Ltd.*
- ✓ *Study material of ICAI Intermediate Paper 4A: Income-tax Law.*

Core V **Semester III**

Financial Markets and Institutions

Course Objectives

- Understand the structure and organization of financial markets.
- Analyze the functions and operations of various financial institutions.
- Explore the role of financial intermediaries in the economy.
- Examine the regulatory frameworks governing financial markets and institutions.
- Assess the impact of financial market developments on economic activity.
- Develop critical thinking and analytical skills in evaluating financial market trends and dynamics

Course Outcomes

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

- Students are able to know the features of different financial markets and their role in economic development.
- Students are able to know the functions of financial markets and capital markets.
- Students are able to know about the commercial Banks and their role in project financing and working capital finance and also about the massive growth of NPAs.
- Students are able to know about the role of insurance companies, NBFCs and Mutual Funds.
- Understand the basics of financial services and its various dimensions.

Unit I: An Introduction to Financial System and its Components

Financial markets and institutions. Financial intermediation, Functions and components of Financial System Financial system and economic development .An overview of the Indian financial system.

Unit II: Financial Market

Money market-functions, organization and instruments. Role of Central Bank in money market; Indian money market-An overview. Capital Markets- functions, organization and instruments. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India.

Unit III: Financial Institution

Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs).problems of NPA, Financial Inclusion. Life and non-life insurance companies in India; Non-banking financial companies (NBFCs); Mutual Funds; Types and role in Capital Market, Regulation of Mutual Funds.

Unit IV: Financial Services

Meaning, types, Leasing and hire-purchase, Consumer and housing finance; Venture capital finance; Factoring services, Bank Guarantees and Bank Undertakings, Letter of Credit; Credit Rating Agencies.

Suggested Readings

- ✓ *Gupta S. K. Financial Market, Institution and Services, kalyani publishing house.*
- ✓ *Bhole,L.M.,FinancialMarketsandInstitutions.TataMcGrawHillPublishing Company*
- ✓ *Khan,M.Y.,IndianFinancialSystemTheoryandPractice.NewDelhi:VikasPublishingHouse*
- ✓ *Financial Services and Markets, PandianPunithavathyVikas Publishing*
- ✓ *Sharma,G.L.,andY.P.Singh.ContemporaryIssuesinFinanceandTaxation.AcademicFoundation,Delhi*
- ✓ *Khanand Jain, Financial Services,TataMcGrawHill*
- ✓ *Singh, J.K., Venture Capital Financing in India. DhanpatRai and Company, New Delhi.*
- ✓ *Annual Reports of Major Financial Institutions in India.*

Core VI GST and other Indirect Taxes (Customs)

Course Objectives

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers, to be applied in real life business scenario.

Course Outcomes

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

- Explain the concept, need, and utility of indirect taxes;
- Implement the provisions relating to supply under GST in real life scenario;
- Apply the provisions of levy of GST and identify various returns under GST and payment of taxes;
- Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty

Unit I: Basic Concepts

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

Unit II: Concept of supply and Levy of GST

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

Unit III: Procedures under GST

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

Unit IV: E-filling of GST returns and Customs Law

Understanding the GST return preparation process, Data entry and validation of GST return details, Uploading GST returns using offline/online tools, Filing GSTR-1 (Outward Supplies), Filing GSTR-3B (Monthly Summary Return), Filing GSTR-9 (Annual Return). Compliance and Error Handling; Overview of GST compliance requirements, Identifying common errors and discrepancies in GST returns, Strategies for error correction and reconciliation. Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

Suggested Readings

- ✓ *Rout P.K. & Others GST and Indirect Taxes, kalyani publishing house.*
- ✓ *Haldia, Arpit&Mohd, Taxmann's GST Law & Practice*
- ✓ *Bangar, Vandana&Bangar,Yogendra, Comprehensive Guide to Indirect Tax Laws–GST & Customs*

Latest revisions and notifications relating to GST & Customs

Core VIIManagement Accounting

Course Objectives

The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Outcomes

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

- Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
- Analyse budgetary control system as a tool of managerial planning and control.
- Evaluate the standard costing system as a tool of managerial control.
- Recognise the concept of marginal costing and cost-volume-profit analysis.
- Analyse techniques of decision making.
- Discuss the concept of responsibility accounting and performance measurement.

Unit 1: Introduction to Management Accounting

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.

Unit 2: Budgetary Control and Standard Costing Systems

- Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)

- Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.

Unit 3: Marginal Costing

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

Unit 4: Decision Making

Steps in Decision making process.Concept of relevant costs. solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions.

Suggested Readings

- ✓ *Sharma / Gupta Management accounting, kalyani publishing house.*

- ✓ *ManagementAccounting, 4th Edition Pillai R.S.N. &Bagavathi S. Chand Publishing*
- ✓ *Arora, M. N. (2019).Management Accounting. Delhi, India: Himalaya Publishing House.*
- ✓ *Management Accounting: Principles & Practice, 3rd Edition Sahaf M.A. Vikas Publishing*
- ✓ *COST AND MANAGEMENT ACCOUNTING RAVI M KISHORE, taxman publishing house.*
- ✓ *Goel, R. K., &Goel, I. (2019). Concept Building Approach to Management Accounting for B.Com(Hons.), Delhi, India: Cengage.*
- ✓ *Maheshwari, S. N., & Mittal, S. N. (2019).Management Accounting. Delhi, India: ShriMahaveer Book Depot.*
- ✓ *Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2021).Principles of Management Accounting. Delhi, India: Sultan Chand & Sons.*
- ✓ *Maheshwari, S. N. (2015).Management Accounting and Financial Control. Delhi, India: Sultan Chand & Sons.*
- ✓ *Shah, P. (2015).Management Accounting. Delhi, India: Oxford University Press.*
- ✓ *Singh, S. (2023). Management Accounting. Delhi, India: PHI Learning Pvt. Limited.*
- ✓ *Singh, S. K., & Gupta, L. (2021). Management Accounting: Theory and Practice. Delhi, India: A. K. Publications.*
- ✓ *Tulsian, P. C., &Tulsian, B. (2023).Advanced Management Accounting.*
- ✓ *Drury, C. (2020).Management and Cost Accounting. China: Cengage.*
- ✓ *Horngren, C. T., Foster, G., &Dattar, S. M. (2002). Cost Accounting: A Managerial Emphasis. Delhi, India: Prentice Hall of India Ltd.*
- ✓ *Khan, M. Y., & Jain, P. K. (2021).Management Accounting. Delhi, India: Tata McGraw Hill Publishig Co.*
- ✓ *Usry, M. E., & Lawrence, H. H. (2010). Cost Accounting: Planning and Control.Delhi, India: S. Chand.*

Core VIII **Semester IV**

Financial Management & Risk Management

Course Objectives

The course aims to familiarize the learners with the principles and practices of financial management.

Course Outcomes

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

- Explain the nature and scope of financial management and assess the impact of time value of money in different business decisions;
- Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
- Discuss the various sources of finance in today's competitive industry and explain various theories and factors affecting capital structure decisions;
- Critically examine various theories of dividend, identify and analyze factors affecting dividend policy;
- Design a model of risk assessment and control.

Unit I: Introduction

Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of a Finance Manager. Time value of money, Risk and Return Analysis; emerging dimensions in finance area- Crypto currencies, block chain, behavioral finance, sustainable finance.

Unit II: Financing Decision

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Determinants of Optimum Capital Structure.

Unit III: Investment Decision and Dividend Decision

- **Long-term investment decision:** Capital Budgeting Process, Capital Budgeting Techniques; Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.
- **Short-term investment decision:** Concept of Working Capital, working capital cycle, Risk-return Trade off, working capital estimation, cash management, receivables management, inventory management, payables management.
- **Dividend Decision**: Theories for relevance and irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

Unit IV: Risk Management

Introduction, meaning, definition and types of risk; operational and financial risks. Risk management process; identification, assessment, risk treatment; risk transfer, risk avoidance, risk retention and risk control, review and evaluation of plan. Risk management approach and methods; avoidance, loss prevention, loss reduction separation, duplication, diversification; risk reporting process; internal reporting and external reporting, risk organisation and risk management organization structure; traditional and modern structure

Suggested Readings

- ✓ *Sharma R. K. &Gupta S. K. Financial Management, kalyani publishing house.*
- ✓ *Fundamentals of Financial Management AmitSinghal Vikas Publishing*
- ✓ *Khan, M.Y., &Jain, P.K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.*
- ✓ *Kothari,R.FinancialManagement:AContemporaryApproach.NewDelhi:SagePublicationsIndiaPvt.Ltd.*
- ✓ *Pandey,I.M.FinancialManagement. NewDelhi:VikasPublications.*
- ✓ *Rustagi,R.P.FundamentalsofFinancialManagement.NewDelhi:TaxmannPublication.*
- ✓ *Ross, S. A., Westerfield, R. W., Jaffe, J., &Kakani, R. K. CorporateFinance.New York: McGraw Hill Education.*
- ✓ *Chandra, P. (2007). Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.*
- ✓ *Horne. J. C., &Wachowicz, J. M. (2008). Fundamentals of Financial Management. New Jersey: Prentice Hall.*
- ✓ *Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw HillEducation India.*
- ✓ *Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt.Ltd.*
- ✓ *Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.*
- ✓ *Rustagi, R. P. (2015). Fundamentals of Financial Management. New Delhi: Taxmann Publication.*
- ✓ *Ross, S. A., Westerfield, R. W., Jaffe, J., &Kakani, R. K. (2014). Corporate Finance. New York: McGraw HillEducation.*
- ✓ *Sharma, S. K., &Zareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.*
- ✓ *Singh, P. (2010). Financial Management. New Delhi: Ane Books Pvt. Ltd.*
- ✓ *Singh, J. K. (2016). Financial Management-Theory and Practice. Delhi: Galgotia Publishing House.*

Core IXAuditing and Corporate Governance

Course Objectives

The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

Course Outcomes

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

- Summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing.
- Describe the need of auditing and the role of auditors.
- Demonstrate the principles, procedures and techniques of auditing.
- Interpret the contents of audit reports.
- Analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

Unit I: Introduction to Auditing

- Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends In auditing: Nature & Significance of Tax Audit – Cost Audit - Management audit.
- Internal Control: meaning and objectives. Internal Check: meaning, objectives. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

Unit II: Vouching And Verification And Valuation Of Assets And Liabilities

- Meaning - Definition – Importance – Routine Checking and Vouching – Voucher - Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure
- Meaning and Objectives of verification and valuation – Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

Unit III: Audit of Limited Companies and Audit Report

- Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor, Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies.
- **Audit Report and Special Audit** Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

Unit IV: Corporate Governance

Conceptual framework of Corporate Governance, CorporateGovernance Reforms. MajorCorporate Scandals in India and Abroad: Common GovernanceProblems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Suggested Readings

- ✓ *Das / Das Auditing and Corporate Governance, kalyani publisher.*
- ✓ *P N Reddy &Appannaiah, Auditing, HPH*
- ✓ *BN Tandon, Practical Auditing, Sultan Chand*
- ✓ *Dr.NanjeGowda, Principles of Auditing, VBH*
- ✓ *Dr. Alice Mani: Principles & Practices of Auditing, SBH.*
- ✓ *K. Venkataramana, Principles And Practice Of Auditing, SHBP.*
- ✓ *MS Ramaswamy, Principles and Practice of Auditing.*
- ✓ *DinakarPagare, Practice of Auditing, Sultan Chand*
- ✓ *Kamal Gupta, Practical Auditing, TMH*
- ✓ *R.G Sexena - Principles and Practice of Auditing, HPH*

Core X **Corporate Legal Framework**

Course Objectives

The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Course Outcomes

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

- Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- Synthesize company processes, meetings, and decisions;
- Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
- Determine the role of Board of directors and their legal position;
- State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers.

Unit I: Introduction to Companies Act, 2013

Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

Unit II: Management and Administration

Board Meetings, Annual General Meeting, Extraordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

Unit III: Directors and their Powers

Board of directors, cclassification of directors, women directors, independent director; appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit IV: Oppression, Mismanagement, Corporate Restructuring and Winding-Up

Oppression, Mismanagement, Rights to apply, Powers of Tribunal,ProvisionsrelatedtoCompromises,ArrangementandAmalgamations,Concept and Modes of Winding Up; Provisions of winding up underInsolvencyandBankruptcyCode,2016.National Company Law Tribunal and Appellate Tribunal-Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

Suggested Readings

- ✓ *Garg/Gupta/Dhingra Corporate Law, kalyani publisher.*
- ✓ *CORPORATE LAWS, VandanaBansal, Anjali Arora&JyotiPrakashRathVikas Publishing.*
- ✓ *Business and Corporate Laws Tulsian P.C. S. Chand Publishing.*
- ✓ *Kumar,A.CorporateLaws.NewDelhi:TaxmannPublication.*
- ✓ *Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi:AneBooks Pvt.Ltd.*
- ✓ *Chadha R., &Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.*
- ✓ *Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford UniversityPress.*
- ✓ *Kuchhal, M. C., &Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.*
- ✓ *Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.*
- ✓ *Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.*

Core XI Semester V

Financial Statement Analysis

Course Objectives

The course provides a user perspective on the role of accounting and financial reporting in capturing and conveying economic information about an organization and aims at helping students acquire confidence in using the concepts and vocabulary of accounting to analyse and communicate about business performance and resource allocation

Course Outcomes

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

- Learn about the basics of analytics, the types and their application;
- Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models;
- Learn accounting ratios and forecasting through the SLR model;
- Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters;
- Learn the use of R-Programming for analysing accounting data.

Unit I: Introduction to Analytics
Introduction to Analytics, Analysis& Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive & Prescriptive); Application of Analytics in Business Functions.

Unit II: Financial Statements Analysis (Using Descriptive & Predictive Models)
Financial statement analysis-Techniques of financial statement analysis- Descriptive analysis of Comparative Statements, Common-size Statements, Trend percentages, Cash Flow Statement (Overview only). Future Cash/ Cash Flow, Growth & Incomeprojectionofabusinessfromaccountingdataavailablefromfinancialstatementsthroughti me series model.

Unit III: Accounting Ratios and Forecasting
Classification of ratios–Ratio formation (Overview only)–Ratio interpretation (Practical Problem); Time Series (intra firm) Analysis, Cross Sectional (inter firm)Analysis, Residual Analysis and Multivariate Analysis; Projection of future at ios through Simple linear Regression model.

Unit IV: Data Visualization and Decision making

- Histogram, Bar Chart, Pie Chart, Scatter Plot, Box Plot, Line Charts. Simple Regression Analysis (SLR) (Overview only): Introduction, SLR Model Building, Estimation of parameters using Ordinary Least Squares.
- **Accounting Data Analytics Tools:** Spread sheets, Data Science Languages, Data Manipulation in Spreadsheet, Spreadsheet Functions-Advanced functions

Suggested Readings

- ✓ *Sharma, R. K., & Gupta, S. K. (2016). Management Accounting. Cuttack, Odisha: Kalyani Publishers.*
- ✓ *Ahuja, N. L., &Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications.*
- ✓ *Bernstein, L. A. (1974). Understanding Corporate Reports: A guide to Financial Statements. Homewood,California: Dow Jones-lrwin.*
- ✓ *Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India,*
- ✓ *Friedson, M. S., & Alvarez, F. (2011). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley.*
- ✓ *Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.*
- ✓ *Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi:Label Book Publisher.*
- ✓ *Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education.*
- ✓ *Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance.New York: McGraw Hill Education.*
- ✓ *Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: TataMcGraw Hill Education.*
- ✓ *Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai*
- ✓ *Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.*
- ✓ *Soffer, L. C., &Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London: PearsonEducation.*

Core XIIBusiness Data Analytics

Course Objectives

- Understand the fundamentals of data analytics: Students should be able to grasp the basic concepts and principles of data analytics, including data types, data sources, and data processing techniques.
- Develop proficiency in data manipulation and exploration: Students should gain hands-on experience in manipulating and exploring data using tools such as spreadsheets, databases, and data visualization software.
- Learn statistical methods and techniques for data analysis: Students should acquire knowledge of statistical methods commonly used in business data analysis, including descriptive statistics, hypothesis testing, regression analysis, and time series analysis.
- Apply data analytics techniques to real-world business problems: Students should be able to identify business problems that can be addressed through data analysis, formulate appropriate analytical approaches, and interpret the results to make informed business decisions.
- Gain proficiency in data visualization: Students should develop skills in visualizing data effectively using graphs, charts, and dashboards to communicate insights and findings to stakeholders.
- Understand the ethical and legal considerations in data analytics: Students should be aware of ethical issues related to data privacy, confidentiality, and bias, and understand the legal frameworks governing the collection, storage, and use of data.
- Explore emerging trends and technologies in business data analytics: Students should stay updated on the latest trends, tools, and technologies in the field of data analytics, including machine learning, artificial intelligence, and big data platforms.

Course Outcomes

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

- Learn about the basics of analytics, the types and their application;
- Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models;
- Learn accounting ratios and forecasting through the SLR model;
- Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters;
- Learn the use of R-Programming for analysing accounting data.

Unit 1: Introduction to Business Data Analytics

Understanding Data Analytics in Business, Definition and Importance of Business Data Analytics, Overview of Data Analytics Lifecycle: Collection, Cleaning, Analysis, Interpretation, and Visualization, Role of Data Analytics in Decision-Making and Business Strategy, Data Collection and Preprocessing. Sources of Business Data: Internal and External, Data Collection Methods: Surveys, Interviews, Observations, etc. Data Cleaning and Preprocessing Techniques: Handling Missing Values, Outliers, and Data Transformation, Exploratory Data Analysis (EDA). Descriptive Statistics: Measures of Central Tendency, Dispersion, and Distribution, Data Visualization Techniques: Histograms, Box Plots, Pie-charts, Doughnut, Scatter Plots etc. Identifying Patterns and

Trends in Data using EDA

Unit 2: Business Analytics Tools in Excel

Introduction to Excel for Data Analytics, Advanced Data Analysis in Excel, PivotTables and Pivot Charts for Data Summarization and Visualization. Data Analysis Tools: Goal Seek, Solver, Scenario Manager, Slicer etc., Practical Applications in Excel, Case Studies and Business Scenarios, Hands-on Exercises and Projects to Apply Excel Skills in Real-World Analytics Tasks, Integration with External Data Sources and Automation Techniques

Unit 3: Data Visualization with Power BI

Introduction to Power BI, Overview of Power BI: Features, Components, and Benefits, Connecting to Data Sources: Excel, Databases, Online Services, etc. Creating Interactive Dashboards and Reports, Data Transformation and Modeling in Power BI, Creating Advanced Data Visualizations: Charts, Maps, and Gauges, Advanced Analytics and Insights in Power BI, Analyzing Data with Power BI, Sharing and Collaborating on Power BI Dashboards and Reports

Unit 4: Data Visualization with Tableau

Introduction to Tableau, Overview of Tableau Desktop and Tableau Server, Connecting to Data Sources: Excel, Databases, Cloud Services, etc. Building Interactive Dashboards and Visualizations, Data Preparation and Analysis in Tableau, Data Cleaning and Transformation using Tableau Prep Builder, Exploratory Data Analysis with Tableau Desktop: Drag-and-Drop Analytics, Creating Calculated Fields and Parameters, Advanced Visualization Techniques in Tableau, Implementing Advanced Chart Types: Tree Maps, Heat Maps, and Dual Axis Charts, Dashboard Design Best Practices and Interactivity Features

Project Work and Assessment: Application of Business Data Analytics Techniques and Tools in Real-World Business Scenarios, Project Planning, Execution, and Presentation, Integration of Skills Learned Throughout the Course

Suggested Readings

- ✓ *Alexander, M., Decker, J., &Wehbe, B. (2014).Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley.*
- ✓ *Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.*
- ✓ *Motwani, B. (2019).Data Analytics with R. New Jersey: Wiley.*
- ✓ *North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.*
- ✓ *Paul, T. (2011).R Cook book. New York: O Reilly Media'*
- ✓ *Provost, F., & Fawcett, T. (2013).Data Science for Business. New York: O'Reilly Media.*

Core XIII Fundamentals of IND-AS & IFRS

Course Objectives

The objective of this paper is to let the students know the fundamentals of Accounting standards and corporate reporting practices. This paper will help the students to gain the knowledge on selective accounting standard.

Course Outcomes

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

- Understand the concepts of Indian Accounting Standards along with the difference between Ind AS and IFRS.
- Know the contents of Annual Report and concept of triple bottom line.
- Prepare statement of Cash flow statement and to have broad idea about PPP and inventory valuation.
- Know basic ideas about fair value of items of financial statement and the history of adoption of Indian Accounting Standards.
- Understand concepts of corporate reporting practices.

Unit I: Introduction

Accounting Standards: Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS).Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.

Unit II: Regulatory Framework

Preparation of Financial Statements as per Ind As: Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.

Unit III:

Provisions Under Accounting Standards for items Appearing in Financial Statements: Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (IndAS 37), Earnings per Share (Ind AS 33), Separate financial statements (IndAS-27), Annual Report, Triple Bottom Line, Statement of Cash Flows (Ind AS-7), Income Tax (Ind AS -12).

Unit IV:

Provisions under Accounting Standards for items that Do Not Appear In Financial Statements: Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34), Impairment of Assets (Ind AS-36), Fair value measurement (Ind AS-113), Leases (Ind AS-116)

Suggested Readings

- ✓ *Chatterjee, B. D. &ain Jinender, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann, New Delhi.*
- ✓ *Maller, S., Accounting under Ind AS, Bloomsbury, New Delhi.*
- ✓ *Rawat, D. S. & Jain Jinender, Students" Guide ToInd ASs (Converged IFRSs), Taxmann, New Delhi.*
- ✓ *Uma Devi. R., Reporting Practices-Financial and Non-Financial, CSMFL, Inda.*
- ✓ *Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH*

Core XIV **Semester VI**

Fundamentals of Financial Modelling

Course Objectives

- Understand the principles and importance of financial modeling in decision-making.
- Develop proficiency in constructing financial models using Excel.
- Apply financial modeling techniques to analyze investment decisions, forecast financial performance, and assess risk.
- Interpret and communicate the results of financial models effectively.
- Gain practical skills relevant to careers in finance, accounting, and business analysis.

Course Outcomes

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

- Understanding Financial Modeling Principles.
- Proficiency in Excel-Based Modeling.
- Application of Financial Modeling Techniques.
- Interpretation and Communication of Results.
- Practical Skills for Finance and Business Analysis.
- Problem-Solving and Critical Thinking.
- Collaboration and Teamwork.

Unit-1: Introduction to Financial Modeling

Definition and importance of financial modelling, Types of financial models, Overview of Excel for financial modelling. Financial Statement Modeling, Building historical and forecasted financial statements, Linking income statement, balance sheet, and cash flow statement, Sensitivity analysis and scenario planning

Unit-2: Valuation Modeling

Discounted Cash Flow (DCF) analysis, Comparable company analysis (CCA), Precedent transactions analysis (PTA). Budgeting and Forecasting; Sales forecasting techniques, Expense forecasting and budgeting, Rolling forecasts and variance analysis

Unit-3: Capital Budgeting and Investment Analysis

Net Present Value (NPV) analysis, Internal Rate of Return (IRR) analysis, Payback period and profitability index, Risk Analysis and Monte Carlo Simulation, Introduction to risk analysis in financial modelling, Monte Carlo simulation methodology, Incorporating risk factors into financial models

Unit-4: Advanced Excel Techniques for Financial Modeling

Advanced functions and formulas, Data manipulation and analysis tools, Macros and VBA for automation. Case Studies and Practical Applications; Real-world case studies applying financial modeling techniques, Industry-specific applications of financial modelling, Presentation and communication of financial model results

Core XV **Business Application Software**

Course Objectives

- Understand Financial Modeling Concepts.
- Develop Proficiency in Excel.
- Apply Financial Modeling Techniques.
- Enhance Analytical Skills.
- Communicate Results Effectively.
- Problem-Solving and Decision Making.
- Explore Industry Applications.
- Collaborative Learning

Course Outcomes

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

- Understanding Financial Modeling Principles.
- Proficiency in Excel-Based Modeling.
- Application of Financial Modeling Techniques.
- Effective Communication Skills.
- Critical Thinking and Analytical Skills.
- Practical Skills for Finance Careers.
- Industry-Relevant Knowledge.
- Continuous Learning and Professional Development.

Unit 1: Introduction to Business Application Software

Understanding Business Application Software, Definition and Importance of Business, Application Software, Overview of Tally and One ERP Systems, Role of Excel and PowerPoint in Business Operations, Introduction to Tally ERP 9, Installation and Setup of Tally ERP 9, Basic Navigation and Interface Overview, Creating Company Profiles and Configurations, Practical Application of Tally ERP 9, Accounting and Financial Management in Tally, Inventory Management and Stock Control, Generating Financial Reports: Balance Sheet, Profit & Loss Statement

Unit 2: Advanced Tally Features and Functions

Advanced Accounting Features in Tally ERP 9, Creation of Ledgers and Sub-ledgers, Advanced Voucher Entries: Contra, Payment, Receipt, Journal, etc., Handling Multi-Currency Transactions, Budgets and Controls in Tally, Tally Customization and Integration, Customizing Tally Reports and Invoice Formats, Integration with Excel for Data Import and Export, Integrating Tally with Other Business Applications, Introduction to One ERP, Overview of Enterprise Resource Planning (ERP), Introduction to One ERP System and Modules, Key Features and Benefits of One ERP Implementation

Unit 3: Excel for Business Analysis and Reporting

- Excel Basics and Functions, Introduction to Excel Interface and Navigation, Basic Formulas and Functions: SUM, AVERAGE, IF, VLOOKUP, etc., Data Entry and Formatting Techniques, Advanced Excel Features, Data Analysis Tools: PivotTables, PivotCharts, Data Validation, Advanced Formulas and Functions: INDEX-MATCH, SUMIFS, COUNTIFS, etc.
- Excel Macros and Automation, Excel Integration with AI, Introduction to AI Integration in Excel, Using AI-Powered Features for Data Analysis and Prediction, Leveraging AI for Enhanced Decision-Making and Business Insights

Unit 4: Effective Presentation with PowerPoint

PowerPoint Basics and Design Principles, Introduction to PowerPoint Interface and Layout, Designing Effective Slides: Layouts, Fonts, Colors, Graphics, Tips for Creating Engaging Presentations, Advanced PowerPoint Features, Animation and Transition Effects, Slide Master and Custom Templates, AI Integration in PowerPoint, Using AI-Powered Design Suggestions, Leveraging AI for Presentation Insights and Feedback

Project Work and Assessment: Practical Application Projects

Application of Tally, One ERP, Excel, and PowerPoint Skills in Real-World Business Scenarios, Project Planning, Execution, and Presentation

Core XVI **Semester VII**

Research Methodology & Research Ethics

Course Objectives

To acquaint students with the concepts of Survey and Research and provide inputs relating to research methodology, the process of research report writing.

Course Outcomes

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

- Understand Meaning of Research and role of research in various functional areas;
- Formulate hypothesis and research design;
- Identify Methods of Data collection and pilot study;
- Develop Processing and Analysis of data;
- Apply Report writing techniques and draft research report

Unit-1: Introduction to Research Methodology

Definition of research, Importance of research in academic and professional contexts, Types of research: qualitative vs. quantitative. Research Design and Planning; Formulating research questions and objectives, Selecting appropriate research designs: experimental, observational, survey, case study Developing research hypotheses and variables

Unit-2: Data Collection Methods and Sampling Techniques

Surveys: design, administration, and analysis. Interviews: types, techniques, and ethical considerations. Observational research: participant observation, structured observation. Probability sampling methods: simple random sampling stratified sampling, cluster samplingNon-probability sampling methods: convenience sampling, purposive sampling, snowball sampling.

Unit-3: Data Analysis Techniques and Research Project Design

Qualitative data analysis methods: thematic analysis, content analysis, grounded theory, Quantitative data analysis methods: descriptive statistics, inferential statistics, and regression analysis. Developing a research proposal: objectives, literature review, methodology, timeline.Planning and executing a research project: data collection, analysis, and interpretation

Unit-4: Research Ethics

Ethical principles in research: integrity, respect, fairness, responsibility. Informed consent and confidentiality, Avoiding plagiarism and maintaining academic integrity

Suggested Readings

- ✓ *Swain A.K.P.C Business Research Method & Project Work, kalyani publisher.*
- ✓ *Research Methodology, Cauvery R./ Nayak, Sudha U.K./ Girija M. &Meenakshi R.S. Chand Publishing*
- ✓ *Research Methodology: Concepts and Cases, Chawla Deepak &NeenaSodhiVikas Publishing*

- ✓ *Cooper, D. R. & Schindler, P. S., Business Research Methods. Boston, Mass.: McGraw-Hill/Irwin*
- ✓ *Greene, W. H., Econometric Analysis. Pearson Pvt. limited*
- ✓ *Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin (2013).Business Research Methods.Cengage Learning limited*

Core XVII Fundamentals of Securities Analysis and Portfolio Management

Course Objectives

To expose the students on the various avenues available for effective investment and possible way to avoid risk in investments through portfolio Management.

Course Outcomes

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

- Understand the basic concepts of security and portfolio
- Analyze the individual security
- Construct and Manage a Portfolio
- Evaluate and revise the portfolios

Unit I

- Introduction to Security: Nature and Scope of Security Analysis; Savings vs. Investment, Elements of Investment, Objectives of Investment, Investment Philosophy, Types of Investor, Investor, Speculator & Gambler, Investment Avenues, Features of Investment, Process of Investment, Contemporary Issues in Investment Management.
- Measurement of Risk and Return: Measurement of Stock Return, Systematic Risk and Unsystematic Risk, Measurement of Beta. Measuring Risk and Return in Practice (Using Ms-Excel).

Unit-II

- Equity Analysis: Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis: Various Prices and Volume Indicators, Indices: Various Types of Trends and Indices.
- Market Efficiency: Concept and Importance, Random Walk Theory, the Efficient Market Hypothesis. Forms of Market Efficiency, Testing Different Form of Market Efficiency Using MS-Excel/SPSS

Unit-III

Portfolio Management: Meaning, Importance and Objectives, Phase of Portfolio Management. Portfolio Analysis: Estimating Rate of Return and Standard Deviation of Portfolio Returns; Effects of Combining Securities; Markowitz Risk-Return Optimization.

Unit-IV

Single Index Model: Portfolio Risk: Portfolio Market Risk and Unique Risk, Sharpe's Optimization Solution. Capital Asset Pricing Model and Its Assumptions, Capital Market Line, Security Market Line; Risk Free Lending and Borrowing. Arbitrage Pricing Theory and Multifactor Asset Pricing Models

Suggested Readings

- ✓ Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi.
- ✓ Bhalla V. K. - Investment Management, Portfolio Analysis - S. Chand, New Delhi.
- ✓ Clark, James Francies: Investment management. McGraw Hill, International Edition, New York.

Core XVIII Fundamentals of Operation Research and Quantitative Technique

Course Objectives

- Understand the fundamental concepts and principles of operations research and quantitative techniques.
- Learn mathematical modeling techniques for representing real-world problems in OR.
- Develop proficiency in optimization methods, including linear programming, integer programming, and nonlinear programming.
- Gain practical skills in applying quantitative techniques to analyze and solve business, engineering, and management problems.
- Learn simulation techniques for modeling stochastic systems and uncertainty in decision-making.
- Explore applications of OR and quantitative techniques in diverse fields such as supply chain management, logistics, finance, and healthcare.
- Develop critical thinking and problem-solving skills through hands-on exercises and case studies.
- Communicate quantitative analysis results effectively through written reports and presentations.

Course Outcomes

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

- Foundational Knowledge of Operations Research.
- Proficiency in Mathematical Modeling.
- Competence in Optimization Techniques.
- Understanding of Simulation Modeling.
- Applications of OR in Diverse Fields.
- Critical Thinking and Problem-Solving Abilities.
- Effective Communication of Analysis Results.
- Practical Skills for Decision Support

Unit- 1: Introduction to Operations Research

Definition and scope of operations research, Historical development of OR and its applications, Role of quantitative techniques in decision-making. Mathematical Modeling; Formulation of mathematical models for real-world problems, Linear and nonlinear models, Objective functions, decision variables, and constraints

Unit-2: Optimization Techniques and Network Analysis

Linear programming: formulation, graphical solution, simplex method, Integer programming: branch and bound, cutting planes, Nonlinear programming: gradient-based methods, convex optimization. Network modeling techniques: critical path method (CPM), program evaluation and review technique (PERT), Shortest path problems, minimum spanning trees, maximum flow problems

Unit-3: Simulation Modeling

Simulation methodology: discrete event simulation, Monte Carlo simulation, Random number generation, input modeling, output analysis, Applications of simulation in business and engineering. Decision Analysis; Decision trees: construction, analysis, and evaluation, Utility theory and risk analysis, Sensitivity analysis and decision-making under uncertainty

Unit-4: Applications of Operations Research

Supply chain optimization, Inventory management, Production planning and scheduling, Transportation and logistics. Case Studies and Practical Applications, Real-world case studies applying OR and quantitative techniques, Group projects analyzing and solving complex problems using quantitative methods, Presentation and communication of analysis results

Suggested Readings

- ✓ Operations Research, 4th Edition , Kalavathy S. Vikas Publishing

Core XIX Corporate Restructuring & Business Valuation

Course Objectives

- Understand the concepts and motives behind corporate restructuring.
- Learn about different forms of corporate restructuring, including mergers, acquisitions, divestitures, and reorganizations.
- Gain proficiency in financial statement analysis and interpretation.
- Develop skills in business valuation techniques and methodologies.
- Analyze the impact of corporate restructuring on shareholder value.
- Explore regulatory and legal considerations in corporate restructuring.
- Apply corporate restructuring and valuation principles to real-world business scenarios.
- Communicate valuation analyses and restructuring strategies effectively.

Course Outcomes

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

- Understanding of Corporate Restructuring
- Proficiency in Financial Statement Analysis
- Competence in Business Valuation
- Analysis of Restructuring Impact on Shareholder Value
- Understanding of Regulatory and Legal Considerations
- Application of Valuation and Restructuring Principles
- Critical Thinking and Problem-Solving Abilities
- Effective Communication of Valuation Analyses

Unit I: Introduction to Corporate Restructuring

Definition and motives behind corporate restructuring, Types of corporate restructuring: mergers, acquisitions, divestitures, spin-offs, reorganizations. Financial Statement Analysis; Overview of financial statements: balance sheet, income statement, cash flow statement, Ratio analysis: liquidity ratios, profitability ratios, leverage ratios, Common-size analysis and trend analysis

Unit II: Business Valuation Methods

Introduction to business valuation: intrinsic value vs. market value, Valuation approaches: asset-based, income-based, market-based, Discounted cash flow (DCF) analysis, comparable company analysis (CCA), precedent transactions analysis (PTA). Valuation of Mergers and Acquisitions; Methods of valuing mergers and acquisitions, Synergy analysis and valuation adjustments, Valuation considerations in merger negotiations.Valuation of Divestitures and Spin-offs; Valuation considerations in divestiture transactions, Spin-off valuation techniques and analysis, Financial modeling for spin-off transactions.

Unit III: Regulatory and Legal Aspects of Corporate Restructuring

Regulatory frameworks governing corporate restructuring, Legal considerations in mergers, acquisitions, and divestitures, Compliance with antitrust laws and securities regulations

Unit IV: Impact of Corporate Restructuring on Shareholder Value

Assessing the impact of restructuring on shareholder wealth, Market reaction to restructuring announcements, Long-term implications of corporate restructuring on firm performance, Real-world case studies of corporate restructuring transactions

Core XX **Semester VIII**

International Business Environment

Course Objectives

- Understand the concepts and theories of international business and globalization.
- Analyze the economic, political, legal, and cultural dimensions of the international business environment.
- Learn about international trade policies, trade agreements, and trade barriers.
- Explore foreign market entry strategies and modes of international expansion.
- Gain insights into managing cultural diversity and ethical challenges in international business.
- Understand the role of technology and innovation in shaping the global business landscape.
- Analyze international business risks and develop risk management strategies.

Course Outcomes

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

- Understanding of International Business Concepts.
- Analysis of Economic Environment.
- Assessment of Political and Legal Risks.
- Management of Cultural Diversity.
- Evaluation of Trade Policies and Agreements.
- Development of Foreign Market Entry Strategies.
- Integration of Technology and Innovation.

Unit-1: Introduction to International Business

Definition and scope of international business, Theories of international trade and investment, Drivers of globalization and its impact on businesses. Economic Environment of International Business; Global economic systems: capitalism, socialism, mixed economies, Economic indicators and measures: GDP, GNP, inflation, exchange rates, International financial institutions and their role in global finance

Unit-2: Political, Legal and Cultural Environment of International Business

Political systems and ideologies: democracy, authoritarianism, communism, Legal frameworks governing international business: international law, trade regulations, intellectual property rights, Political risk assessment and management strategies, Dimensions of culture: Hofstede's cultural dimensions theory, Cultural differences and their impact on business practices, Managing cultural diversity and fostering cross-cultural communication

Unit-3: International Trade Policies and Agreements

Trade theories: comparative advantage, absolute advantage, factor endowment theory, Trade policies: tariffs, quotas, subsidies, Regional trade agreements and their impact on international business. Foreign Market Entry Strategies; Modes of international market entry: exporting, licensing, franchising, joint ventures, acquisitions, greenfield investments, Factors influencing the choice of entry mode, Entry strategies for emerging markets vs. developed markets

Unit-4: Technology and Innovation in International Business

Role of technology in facilitating international business operations,Impact of innovation on global competitiveness, Digital transformation and its implications for international business. Managing International Business Risks; Types of international business risks: political risk, financial risk, operational risk, Risk assessment techniques and tools, Risk management strategies and contingency planning

Core XXI Sustainable Development and Corporate Social Responsibility

Course Objectives

- Understand the concepts of sustainable development, corporate social responsibility, and business ethics.
- Explore the relationship between business operations and environmental, social, and governance (ESG) issues.
- Learn about sustainability frameworks, standards, and reporting guidelines.
- Analyze the role of stakeholders in sustainability and CSR initiatives.
- Examine strategies for integrating sustainability and CSR into corporate strategies and operations.
- Assess the impact of sustainability and CSR practices on business performance and stakeholder value.
- Develop skills in sustainability reporting and communication

Course Outcomes

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

- Understanding of Sustainable Development and CSR.
- Analysis of Environmental and Social Impacts.
- Knowledge of Sustainability Frameworks and Reporting
- Stakeholder Engagement and Governance.
- Integration of Sustainability into Business Strategy.
- Assessment of CSR Performance and Impact.
- Communication and Reporting Skills.
- Application of Sustainability Principles.

Unit-1: Introduction to Sustainable Development and CSR

Definitions and concepts of sustainable development and CSR, Historical evolution and significance of sustainability and CSR in business, **Environmental Sustainability and Business Operations;** Environmental challenges and impacts of business operations, Sustainable business practices: energy efficiency, waste reduction, resource conservation

Unit-2: Social Responsibility and Stakeholder Engagement

Social issues in business: labor practices, human rights, community development, Stakeholder theory and stakeholder engagement strategies. Governance, Ethics, and Corporate Citizenship; Corporate governance principles and practices, Business ethics and ethical decision-making, Role of corporations in global citizenship and community development.

Unit-3: Sustainability Reporting and Standards

Sustainability reporting frameworks: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Integrated reporting and triple bottom line accounting, Assurance and verification of sustainability reports. Sustainable Supply Chain Management; Principles of sustainable supply chain management, Supplier engagement and responsible sourcing practices, Supply chain transparency and traceability

Unit-4: CSR Strategy and Implementation

Developing a CSR strategy: goal-setting, implementation, evaluation, CSR integration into corporate culture and operations, Measuring and evaluating CSR performance and impact. Case studies of companies implementing sustainability and CSR initiatives, Best practices in sustainable development and corporate social responsibility.

Core XII

Fundamentals of Commodity Markets

Course Objectives

- Understand the Basics of Commodity Markets.
- Learn about Different Types of Commodities.
- Examine Supply and Demand Dynamics.
- Understand Price Determination Mechanisms.
- Explore Risk Management Strategies.
- Study Trading and Hedging Techniques.
- Examine Regulatory Frameworks.

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

- Foundational Knowledge of Commodity Markets.
- Familiarity with Various Types of Commodities.
- Understanding of Supply and Demand Dynamics.
- Proficiency in Price Determination Mechanisms.
- Skills in Risk Management.
- Competence in Trading and Hedging.
- Awareness of Regulatory Requirements

Unit-1: Introduction to Commodity Markets

Definition of commodities, Historical evolution of commodity trading, Importance of commodities in the global economy. Types of Commodities; Classification of commodities (agricultural, energy, metals, etc.), Characteristics of different commodity types, Major commodity exchanges worldwide.

Unit-2: Participants in Commodity Markets

Overview of market participants (producers, consumers, traders, speculators, hedgers, etc.), Role of intermediaries (brokers, exchanges, clearinghouses, etc.), Importance of market liquidity. Supply and Demand Dynamics; Factors affecting commodity supply and demand, Seasonality and cyclical trends in commodity markets, Impact of geopolitical events and weather patterns. Commodity Pricing Mechanisms; Spot market vs. futures market, Basics of commodity futures contracts, Price discovery process.

Unit-3: Risk Management in Commodity Markets

Overview of price risk, credit risk, and operational risk, Introduction to hedging strategies, Risk management tools (futures, options, swaps, etc.). Fundamental analysis: Supply-demand fundamentals, production forecasts, consumption trends, Technical analysis: Chart patterns, trend analysis, technical indicators, Sentiment analysis: Market sentiment, news impact on prices

Unit-4: Trading Strategies and Regulatory Environment

Overview of trading strategies (trend following, mean reversion, spread trading, etc.), Back-testing and performance evaluation, Risk-reward considerations, Overview of regulatory bodies and frameworks governing commodity markets, Compliance requirements for market participants, Market manipulation and insider trading.

Core XXIIISocial Entrepreneurship and Incubation

Course Objectives

- Understand Social Entrepreneurship.
- Explore Social Innovation.
- Learn about Incubation Ecosystems.
- Develop Entrepreneurial Mindset.
- Identify Social Impact Opportunities.
- Understand Funding and Financing.
- Gain Skills in Business Planning and Management.
- Promote Ethical Leadership and Governance.

Course Outcomes

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

- Comprehensive Understanding of Social Entrepreneurship.
- Ability to Innovate for Social Impact.
- Familiarity with Incubation Ecosystems.
- Entrepreneurial Mindset Development.
- Identification of Social Impact Opportunities.
- Knowledge of Funding and Financing Options.
- Skills in Business Planning and Management.
- Emphasis on Ethical Leadership and Governance.

Unit-1: Introduction to Social Entrepreneurship

Definition and characteristics of social entrepreneurship, Historical overview and contemporary examples of social enterprises. Social Impact Assessment**;** Methods for measuring social impact, Theory of change and logic models, Impact assessment frameworks and tools

Unit-2: Business Model Design for Social Enterprises

Adapting traditional business models for social impact, Revenue models for sustainability, Balancing financial and social objectives. Social Innovation and Ideation**;** Techniques for identifying social problems and needs, Ideation and brainstorming for innovative solutions, Human-cantered design and prototyping

Unit-3: Incubation and Acceleration of Social Ventures

The role of incubators and accelerators in supporting social entrepreneurs, Accessing resources: funding, mentorship, and networks, Developing a social enterprise toolkit: business planning, marketing, and legal considerations. Scaling Social Ventures; Strategies for scaling impact while maintaining mission integrity, Partnerships and collaborations for scale, Challenges and opportunities in scaling social enterprises

Unit-4: Ethics and Values in Social Entrepreneurship

Ethical dilemmas and decision-making in social entrepreneurship, Stakeholder engagement and community empowerment, Building a culture of transparency and accountability.

Commerce Core II (Minor)

Business Organization & Management (Semester-I)

Course Objectives

The course aims to acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.

Course Outcomes

At the end of this course the learner will be able to;

Course Outcomes At the end of this course the learner will be able to;

- Distinguish and explain each form of business.
- Prepare draft of Article of Association & Memorandum of Association for a business;
- Explain principles and functions of management implemented in the organisation;
- Identify the managerial skills used in business;
- Analyse the concept of Delegation of Authority, coordination, and control.

Course Outlines

Unit 1: Concept and Forms of Business Organisations

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation and Joint Stock Company.

Unit 2: Principles and Functions of Management

Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management; Planning, Organising, Staffing, Directing, Coordinating and Controlling; Levels of Management, Skills of Management, Scientific Management - meaning, objectives, relevance and criticism.

Unit 3: Leadership and Management

Distinction between leadership and management, Leadership theories (trait theory, behavioral theory, contingency theory), Management styles (autocratic, democratic, laissez-faire), Developing leadership skills competencies

Unit 4: Decision-Making Processes and Application

Types of decisions in organizations, Decision-making models (rational, bounded rationality, intuitive), Factors influencing decision-making, Ethical considerations in decision-making, Case studies and real-world examples, Application of management principles to practical scenarios.

Suggested Readings

- *Management Concepts and Organizational Behaviour" by K. Aswathappa - published by Himalaya Publishing House, Cuttack, Odisha.*
- *Business Organisation and Management" by M. C. Shukla and T. S. Grewal - published by Sultan Chand & Sons, Bhubaneswar, Odisha.*
- *Business Organization and Management" by K. C. Gupta - published by V K Publications, Bhubaneswar, Odisha.*
- *Essentials of Business Organisation and Management" by S. K. Bhatia - published by Kalyani Publishers, Cuttack, Odisha.*
- *Daft, R. L. (2015). Organization theory & design. Cengage Learning.*
- *Drucker, P. F. (2017). The effective executive: The definitive guide to getting the right things done. Harper Collins.*
- *Kotter, J. P. (2014). Leading change. Harvard Business Review Press.*
- *Mintzberg, H., Ahlstrand, B., &Lampel, J. (2019). Strategy safari: A guided tour through the wilds of strategic management. Routledge.*
- *Robbins, S. P., Coulter, M., &DeCenzo, D. A. (2017). Fundamentals of management. Pearson.*
- *Principles of Management , NeeruVasisth, Taxman*

(A) Financial Literacy (Semester III)

Course Objectives

- Understand the importance of financial literacy and its impact on personal financial well-being.
- Develop foundational knowledge of key financial concepts and principles.
- Learn practical skills for budgeting, saving, and managing personal finances.
- Explore different investment options and strategies for building wealth.
- Understand the principles of credit management and debt repayment.
- Learn about retirement planning and long-term financial security.

Course Outcomes

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

- Understanding of Financial Concepts.
- Application of Financial Skills
- Effective Budgeting and Expense Management
- Sound Saving and Investment Strategies
- Responsible Credit Management
- Debt Management and Repayment Skills
- Retirement Planning Competence
- Awareness of Estate Planning and Insurance
- Informed Financial Decision Making
- Financial Confidence and Empowerment

Course Outlines

Unit-1: Introduction to Financial Literacy

Definition and importance of financial literacy, objectives, Impact of financial decisions on personal well-being. Financial Goal Setting; Setting SMART financial goals, Prioritizing financial goals based on needs and values, Developing a personal financial plan.

Unit-2: Budgeting and Expense Management

Basics of budgeting, Tracking income and expenses, Creating and managing a budget. Saving and Emergency Funds; Importance of saving, Strategies for building emergency funds, Savings accounts and other saving options.

Unit-3: Introduction to Investing

Basics of investing, Types of investment options (stocks, bonds, mutual funds, etc.), Risk and return. Investment Strategies; Diversification and asset allocation, Long-term vs. short-term investing, Understanding investment risk. Credit Management; Importance of good credit, Credit scores and reports, Managing credit cards and loans, Debt Management and Repayment; Understanding different types of debt, Strategies for debt repayment, Debt consolidation and refinancing options.

Unit-4: Evaluating financial products and services

Importance of insurance (life, health, property), Understanding insurance policies and coverage options. Financial Decision Making; Making informed financial decisions, Avoiding common financial pitfalls.

Suggested Readings

- ✓ *Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.*
- ✓ *Hota P.K / Das S.K Financial Literacy and Banking, kalyani publishing house*
- ✓ *Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.*
- ✓ *Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.*
- ✓ *Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.*
- ✓ *Mittra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.*
- ✓ *Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.*

(B) Fundamentals of Investment and Planning

Course Objectives

1. Understand the principles of investment analysis and portfolio management.
2. Learn about different investment vehicles and their characteristics.
3. Develop skills in assessing risk and return in investment decisions.
4. Understand the basics of financial planning, including retirement and estate planning.
5. Apply investment and planning techniques to real-life scenarios.
6. Develop critical thinking and analytical skills in evaluating investment opportunities and financial plans.

Course Outcomes

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

- Understanding of Investment Principles
- Knowledge of Investment Vehicles.
- Skills in Risk Assessment
- Understanding of Financial Planning
- Application of Investment Techniques
- Critical Thinking and Analytical Skills

Course Outlines

Unit-1: Introduction to Investment Planning and Avenues

Definition and scope of investment planning, Importance of investment planning, Overview of financial markets and investment instruments, Setting financial goals, Assessing financial status, Developing a financial plan, Monitoring and revising the financial plan. Investment Avenues; Stocks, Bonds, Mutual funds, Exchange-traded funds (ETFs), Real estate investment trusts (REITs)

Unit-2: Portfolio Management

Understanding risk and return trade-off, Measurement of risk: standard deviation, beta, Capital asset pricing model (CAPM), Modern portfolio theory (MPT), Asset allocation strategies, Diversification and portfolio construction, Portfolio rebalancing techniques, Performance evaluation and benchmarking

Unit-3: Alternative Investments and Retirement Planning

Commodities, Hedge funds, Private equity, Venture capital. Basics of retirement planning, Retirement savings vehicles: 401(k), IRA, Roth IRA, Estimating retirement needs, Social Security and pension plans, Beneficiary designations. Tax Planning; Basics of tax planning, Tax-efficient investment strategies, Tax implications of different investment avenues.

Unit-4: Case Studies and Practical Applications

Analysis of investment scenarios, Developing financial plans for hypothetical clients, Case studies on retirement and estate planning

Suggested Readings

- ✓ *Gupta Sashi/Joshi R. Fundamentals of Investment, kalyani publishing house.*
- ✓ *Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.*

- ✓ *Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.*
- ✓ *Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.*
- ✓ *Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.*
- ✓ *Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.*

(A) Digital Marketing (Semester-V)

Course Objectives

The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Course Outcomes

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

- Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
- Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
- Illustrate the measurement of effectiveness of a digital marketing campaign;
- Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
- Explain the need for regulatory framework for digital marketing in India.

Course Outlines

Unit 1: Introduction

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.

Unit 2: Search Engine Optimization (SEO)

Concept of Search Engine, SEO, Organic SEO, On-Page SEO, Off-Page SEO, Keyword Search, Search Engine Marketing (SEM), Pay-Per-Click Advertising, CPM Model, Cost Per Click (CPC), AD Rank, Concept of Display , Advertising, Working with Google Ads.

Unit 3: Social Media Marketing and Online Digital Marketing

Fundamentals of Social Media Marketing, Content Strategy for Social Media Marketing, Word-of-Mouth, Working with Linked In, Twitter, You Tube, Facebook, Instagram. Mobile Marketing, Email Marketing, Content Marketing, Influencer Marketing, M-Commerce & E-Commerce, Case Study. Project- making. CRM.

Electronic Business Models, P-O-E-M Framework, Planning for Digital Marketing, SOSTAC Framework. Website Design – Website as Marketplace, Planning the Website Strategy, Social Media Tools in Digital Marketing. Case Study.

Unit 4: Ethical and Legal Issues of Digital Marketing

Analysing Digital Media Performance, New Technologies & Advancement in Digital Marketing, Legal& Ethical Issues in Digital Marketing, Privacy Digital Property and Legal Protection, Cyber Laws- Information Technology Act, 2000.Case studies.

Suggested Readings

- ✓ *Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.*
- ✓ *Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.*
- ✓ *Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.*
- ✓ *Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.*
- ✓ *Kapoor, N. (2018).Fundamentals of E-Marketing. Delhi: Pinnacle India.*
- ✓ *Kotler, P., Kartajaya, H., &Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.*
- ✓ *Ryan, D., & Calvin, J. (2016).Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.*

(B) Insurance Theory and Practices

Course Outcomes

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

- Understand the fundamental principles and concepts of insurance, including insurable interest, utmost good faith, and indemnity.
- Analyze the structure and dynamics of the insurance market, including regulatory frameworks and market trends.
- Evaluate different types of insurance products and services, including life insurance, property and casualty insurance, and health insurance.
- Apply underwriting principles and risk assessment techniques in the context of insurance policies.
- Demonstrate proficiency in claims handling and settlement procedures for various insurance types.
- Assess the role and significance of reinsurance in managing insurance risks.
- Integrate insurance into broader risk management strategies, including risk assessment and mitigation.
- Critically analyze insurance policies and contracts to identify coverage gaps and potential risks.
- Apply ethical considerations and professional standards in insurance practices and decision-making.
- Communicate effectively about insurance concepts, policies, and practices to diverse stakeholders.

Course Outlines

Unit-1: Introduction to Insurance

Definition and concept of insurance, Historical development of insurance, Types of insurance products and services. Principles of Insurance; Insurable interest, utmost good faith, indemnity, contribution, and subrogation Principle of proximate cause and principle of mitigation of loss, Principle of utmost good faith (Uberrimae-Fidei) and principle of indemnity. Insurance Market and Regulation; Structure of the insurance industry, Regulatory bodies and insurance laws, Market dynamics and trends.

Unit-2: Life Insurance and Health Insurance

Basic concepts and types of life insurance policies, Underwriting process and risk assessment, Claims management in life insurance, Overview of health insurance systems and models, Types of health insurance products, Regulatory aspects and healthcare reform

Unit-3: Property and Casualty Insurance and Reinsurance

Types of property and casualty insurance, Underwriting considerations for property and casualty risks, Claims handling and settlement procedures. Role and importance of reinsurance in the insurance industry, Types of reinsurance arrangements and structures, Reinsurance underwriting and claims handling

Unit-4: Risk Management and Insurance

Integration of insurance into risk management strategies, Risk assessment and mitigation techniques, Insurance as a tool for financial planning andprotection

Suggested Readings

- ✓ *Mishra M Singh Jagroop, Indian Banking and Insurance System, kalyani publisher.*
- ✓ *Banking,RiskandInsuranceManagement Mohan Prakash, N.R. Vikas Publishing*
- ✓ *InsurancePrinciplesandPractice,22ndEdition Mishra M.N. & Mishra S.B. S. Chand Publishing*
- ✓ *Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.*
- ✓ *Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.*
- ✓ *Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.*
- ✓ *Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.*
- ✓ *Kapoor, N. (2018).Fundamentals of E-Marketing. Delhi: Pinnacle India.*
- ✓ *Kotler, P., Kartajaya, H., &Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.*
- ✓ *Ryan, D., & Calvin, J. (2016).Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.*

(A) Marketing and Supply Chain Management (Semester-VII)

Course Objectives

The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in marketing.

Course Outcomes

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

- Understand the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;
- Explain the dynamics of consumer behaviour and process of market selection through STP stages;
- Analyze the process of value creation through marketing decisions involving product development;
- Elaborate the process of marketing decision making involving product pricing and its distribution;
- Develop product promotion process in marketing decisions of a firm and understand latest developments in marketing.

Course Outlines

Unit-1:Introduction
Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Service marketing; Marketing Philosophies; Marketing Environment; Marketing Mix. Micro environmental and Macro environmental factors.

Unit-2:Understanding Consumer Behaviour and Market Selection

Consumer Behaviour: Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions; STP. Market Segmentation-Levels and bases of segmenting consumer markets. Market Targeting-concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Unit-3:Marketing Mix Decision-Product
Product Decisions: Concept and classification; Levels of Product. Product-mix dimensions, strategies and types; Branding; Packaging and Labeling; New Product Development: Product life cycle – concept and marketing strategies.

Unit-4:Marketing Mix Decisions-Pricing and Distribution
Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution; Distribution strategies; Wholesaling and retailing; Emerging distribution trends.

Promotion Decisions and Developments in Marketing

Promotion Decisions: Communication process; Developments in Marketing: Relationship Marketing, Sustainable Marketing, Rural marketing, Social marketing and Digital marketing.

Suggested Readings

- ✓ *Bajaj K./Kaur K. Principles of Marketing, kalyani publisher.*
- ✓ *Marketing Management, Pillai R.S.N. &Bagavathi S. Chand Publishing*
- ✓ *MarketingManagement,3rdEdition Kumar Arun&Meenakshi N. Vikas Publishing*
- ✓ *Armstrong, G., &Kotler, P. (2021). Marketing: An Introduction.PearsonEducation Limited.*
- ✓ *Kotler, P., Kartajaya, H., &Setiawan, I. (2021). Marketing 5.0:Technologyfor Humanity. JohnWiley& Sons.*
- ✓ *Peter,J.P.,&Donnelly,J.H.Jr.(2021).MarketingManagement:KnowledgeandSkills.McGraw-HillEducation.*
- ✓ *Schmitt, B. H. (2021). The Changing Face of Marketing: FromPandemictoPossibility.Routledge.*
- ✓ *Vargo, S. L., &Lusch, R. F. (2017). Service-Dominant Logic:Premises,Perspectives,Possibilities.CambridgeUniversityPress.*

(B)Treasury &Forex Management

Course Objectives

- Understand the role and functions of treasury management in organizations.
- Learn techniques for cash flow forecasting, cash management, and liquidity management.
- Gain proficiency in managing foreign exchange risk and exposure.
- Understand the structure and operation of international financial markets.
- Learn about financial derivatives and their use in managing foreign exchange risk.
- Develop skills in forex trading, hedging strategies, and speculation.
- Explore regulatory frameworks and compliance requirements in treasury and forex management.
- Apply treasury and forex management principles to real-world business scenarios.

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

- Understanding of Treasury Management Principles.
- Proficiency in Cash and Liquidity Management.
- Competence in Foreign Exchange Risk Management.
- Knowledge of International Financial Markets.
- Skills in Forex Trading and Hedging Strategies.
- Awareness of Regulatory Framework and Compliance.
- Application of Treasury and Forex Management Principles.
- Critical Thinking and Problem-Solving Abilities.

Course Outlines

Unit- 1: Introduction to Treasury Management
Role and functions of treasury management, Objectives and importance of treasury management in organizations, Structure and organization of treasury departments. Cash Management and Liquidity Management; Cash flow forecasting techniques, Cash pooling and cash concentration, Short-term investment strategies for liquidity management

Unit-2: Foreign Exchange Markets and Risk Management
Structure and operation of foreign exchange markets, Exchange rate determination: factors influencing exchange rates, Participants in the foreign exchange market. Foreign Exchange Risk Management; Types of foreign exchange exposure: transaction exposure, translation exposure, economic exposure, Techniques for managing foreign exchange risk: hedging, forward contracts, options, swaps

Unit-3: International Financial Markets
Overview of international financial markets: money market, capital market, forex market, Instruments traded in international financial markets: bonds, equities, currencies, commodities

Regulatory Framework and Compliance
Regulatory requirements for treasury and forex management, Compliance with international accounting standards (IAS) and regulatory guidelines, Corporate governance and risk management practices in treasury operations

Unit-4 Financial Derivatives in Forex Management and Hedging Strategies

Introduction to financial derivatives: futures, options, swaps, Use of derivatives in managing foreign exchange risk, Pricing and valuation of currency derivatives. Forex trading strategies: carry trade, arbitrage, speculation, Hedging strategies for managing currency risk: money market hedging, options hedging, cross-currency swaps

(A) Banking Theory and Practices (Semester- VIII)

Course Objectives

- Understand the role and functions of banks in the financial system.
- Learn about the structure and organization of the banking industry.
- Explore banking operations, including deposit-taking, lending, and investment activities.
- Understand banking regulations and compliance requirements.
- Gain knowledge of financial products and services offered by banks.
- Develop skills in risk management and credit assessment in banking.
- Analyze the impact of monetary policy and central banking on the banking sector.
- Explore emerging trends and challenges in banking, including digital banking and fin-tech innovations.

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

- Understanding of Banking Functions.
- Knowledge of Banking Structure and Regulations.
- Proficiency in Banking Operations.
- Comprehension of Financial Products and Services.
- Skills in Risk Management.
- Understanding of Central Banking and Monetary Policy.
- Awareness of Emerging Trends in Banking.
- Critical Thinking and Research Skills.

Course Outlines

Unit-1: Introduction to Banking

Definition and functions of banks, Evolution of banking systems, Role of banks in the economy. Structure of the Banking Industry; Types of banks: commercial banks, central banks, investment banks, Banking regulations and regulatory agencies, Banking industry trends and challenges. Banking Operations; Deposit-taking: types of deposits, deposit products, Lending activities: types of loans, credit analysis, loan origination process, Investment activities: securities trading, asset management

Unit-2: Banking Regulations and Compliance

Regulatory framework for banks: Basel Accords, Dodd-Frank Act, Sarbanes-Oxley Act, Compliance requirements: anti-money laundering (AML), know your customer (KYC), Basel III regulations. Financial Products and Services; Retail banking products: savings accounts, checking accounts, mortgages, consumer loans, Corporate banking products: commercial loans, trade finance, cash management, Investment banking services: underwriting, mergers and acquisitions, advisory services

Unit-3: Risk Management in Banking

Types of risks in banking: credit risk, market risk, operational risk, Risk management techniques: risk assessment, risk mitigation strategies, stress testing. Central Banking and Monetary Policy; Role of central banks in the banking system, Monetary policy tools and objectives, Impact of monetary policy on banks and financial markets.

Unit-4: Emerging Trends in Banking

Digital banking and online banking services, Fin-tech innovations and their impact on traditional banking, Regulatory challenges and opportunities in the digital era.

Suggested Readings

- ✓ *Rath J.P./Rout P.K. Indian Banking & Insurance System, kalyani publisher.*
- ✓ *Banking, Risk and Insurance Management Mohan Prakash, N.R. Vikas Publishing*
- ✓ *Banking Law and Practice Mishra Sukhvinder S. Chand Publishing*
- ✓ *Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.*
- ✓ *Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.*
- ✓ *Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.*
- ✓ *Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: Harper Collins Publishers.*
- ✓ *Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication*

(B) Securities Market Operations

Course Objectives

The course aims to equip learners with the basic skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Course Outcomes

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

- Explain the basics of investing in the stock market, the investment environment as well as risk & return
- Analyze Indian securities market including the derivatives market;
- Examine EIC framework and conduct fundamental analysis;
- Perform technical analysis;
- Invest in the mutual funds market.

Course Outlines

Unit 1: Basics of Investing

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Unit 2: Fundamental Analysis

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

Unit 3: Technical Analysis

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's &Don't s of investing in markets.

Unit 4: Indian Stock Market

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Mutual Funds

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Suggested Readings

- ✓ *Chandra,P. Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.*
- ✓ *Kevin, S. Security Analysis and Portfolio Management. Delhi: PHI Learning.*
- ✓ *Ranganatham, M., &Madhumathi, R. Security Analysis and Portfolio Management. Pearson (India) Education.*
- ✓ *Pandian, P. Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.*

Commerce Core III (Minor)

Business Statistics and Data Interpretation (Semester-II)

Course Objectives
The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making

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

- ✓ Examine and understand the various descriptive properties of statistical data;
- ✓ Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
- ✓ Analyse the underlying relationships between the variables to use simple regression models;
- ✓ Analyse the trends and tendencies over a period of time through time series analysis;
- ✓ Examine and apply index numbers to real life situations.

Course Outlines
Unit 1: Descriptive Statistics
Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Moments: Computation and significance; Skewness; Kurtosis.
Use Microsoft Excel for data analysis and interpretation

Unit 2: Probability and Probability Distributions
Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectationand variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.
Use Microsoft Excel for data analysis and interpretation

Unit 3: Simple Correlation and Regression Analysis
Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.
Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.
Use Microsoft Excel for data analysis and interpretation

Unit 4: Time Series Analysis and Index Numbers
Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.
Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres,

Paasche and Fisher’s Ideal index.
Use Microsoft Excel for data analysis and interpretation

Suggested Readings

- ✓ *Anderson, D. R. (2019).Statistics for learners of Economics and Business. Boston, United States: Cengage Learning.*
- ✓ *"Statistics for Management" by Richard I. Levin and David S. Rubin - published by Kalyani Publishers, Cuttack, Odisha.*
- ✓ *Douglas A. Lind, Robert D. Mason, William G. Marchal. (2022).*
- ✓ *Basic Statistics for Business and Economics. New York, United States: Mc-Graw-Hill International editions.*
- ✓ *Gupta, S. C., & Gupta, I. (2018).Business Statistics. Mumbai, India: Himalaya Publishing House.*
- ✓ *Gupta, S. P., & Gupta, A. (2018). Business Statistics: Statistical Methods.*

Business Regulatory Framework (Semester IV)

Course Objectives

- Inculcate among the students the basic principles of law connected with business transactions.
- To enable students to apply the law while entering into contracts
- To provide a basic idea of the law relating to partnership and sale of goods
- To provide an outline of the fundamentals of Company Law
- To convey the core ideas of Intellectual Property Rights

Course Outcomes

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

- CO1: Know the basics of the laws related to contracts
- CO2: Demonstrate an understanding of the legal environment of business
- CO3: Apply basic knowledge to business transactions and formation of contracts
- CO4: Understand and evaluate the law applicable to companies
- CO5: Understand and apply the basic principles of IPR

Course Outlines

UNIT I:Indian Contract ACT,1872

Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.

UNIT II:Sale of Goods Act,1930

Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.Bailment and Pledge.

UNIT III: Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act,2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

UNIT IV: The Limited Liability Partnership Act, 2008 &Intellectual Property Rights

Limited liability partnership, need, scope and advantages; Incorporation of LLP, Partners and their relations, financial disclosures, conversions, winding up and dissolution, difference between Limited Liability Partnership and other forms of organization. IPR ecosystem, Institutional Support System, Regulatory aspects of innovation, IPR and Start-ups. The concept of Intellectual Property Law, Patent, Copyright, Trademarks etc.

Suggested Readings

- ✓ *Garg K.C. / Business Law (Hons.), kalyani publisher.*
- ✓ *Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.*
- ✓ *Business Laws: Semester I: (NEP 2020 for the University of Delhi) Kuchhal M.C. &KuchhalVivek Vikas Publishing*
- ✓ *Business Laws for B.Com. (Hons.) Tulsian P.C. &Tulsian Bharat S. Chand Publishing*
- ✓ *Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.*
- ✓ *Kuchhal, M. C., &Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.*
- ✓ *Singh, A. (2009). Business Law. Delhi: Eastern Book Company*
- ✓ *Chadha R., &Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.*
- ✓ *Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press. Kuchhal, M. C., &Kuchhal, A. (2020).Corporate Laws. New Delhi: Shree Mahavir Book Depot.*
- ✓ *Intellectual Property Rights –Law & Practice, ICSI Materials*

Human Resource Management (Semester VI)

Course Objectives
To acquaint the learners with the techniques and principles to manage human resources of an organisation.

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

- Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
- Prepare a Human Resource Plan in an organisation, a report on job analysis; and Organize an induction programme in an organisation;
- Develop an understanding and use of different kinds of training and development strategies in real life scenarios; and Organize counselling sessions for employees in an organisation;
- Design incentive schemes for different job roles in an organisation;
- Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.

Unit 1: Introduction to Human Resource

Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Recruitment and Selection

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

Unit 3: HR Development- Training and Development

Concept and importance; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.

Unit 4: Performance Appraisal and Compensation Management
Performance appraisal, Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Pay band compensation system; Job evaluation. Emerging Horizons of HRM Collective Bargaining - Workers Participation in Management, Employee welfare; Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS).

Suggested Readings

- ✓ *Sharma / Gupta Human Resource Management, kalyani publisher.*
- ✓ *Human Resource Management, 2e, Khanka S.S.   S. Chand Publishing*
- ✓ *Human Resource Management, 2nd Edition , SeemaSanghi Vikas Publishing*
- ✓ *Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.*
- ✓ *Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.*
- ✓ *Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley.*
- ✓ *Dessler, G., &Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education.*
- ✓ *Mondy, A. W., &Noe, R. M. (1999). Human Resource Management. London: Pearson.*
- ✓ *French, W. L. (1994). Human Resource Management. Boston: Houghton Mifflin.*
- ✓ *Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.*