



M.COM. - FINANCIAL MANAGEMENT

**CHOICE BASED CREDIT SYSTEM- LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)**
(Applicable to the candidates admitted from the academic year 2022-23 onwards)

Sem.	Types of the Courses	Title of the Paper	Ins. Hrs.	Credits	Maximum Marks		
					CIA	ESE	Total
I	Core Course-I (CC)	Managerial Economics	6	5	25	75	100
	Core Course-II (CC)	Financial Services	6	5	25	75	100
	Core Course-III (CC)	Advanced Financial Management	6	5	25	75	100
	Core Choice Course-I (CCC)	1. E – Commerce (or) 2. Management Concepts	6	4	25	75	100
	Elective Course-I (EC)	1. Investment Management (or) 2. E-Banking	6	3	25	75	100
	Value Added Course -I (VAC)*	Digital Payment System	-	2*	25	75	100*
	Total		30	22			500
II	Core Course-IV (CC)	Research Methodology	6	5	25	75	100
	Core Course-V (CC)	Quantitative Techniques for Business Decisions	6	5	25	75	100
	Core Course-VI (CC)	Income tax Law and Practice	5	5	25	75	100
	Core Choice Course-II - (CCC)	1. Derivatives and Risk Management (Or) 2. Industrial Law	5	4	25	75	100
	Elective Course-II (EC)	1. Security Analysis and Portfolio Management (or) 2. Indian Financial System	5	3	25	75	100
	Non Major Elective Course-I (NME)	Introduction to Accounting	3	2	25	75	100
	Total		30	24			600

III	Core Course-VII (CC)	Advanced Corporate Accounting	6	5	25	75	100
	Core Course-VIII (CC)	Information Technology Concepts (Theory)	6	5	25	75	100
	Core Practical-I (CP)	Information Technology (Practical)	5	5	40	60	100
	Core Choices Course-III (CCC)	1. Accounting for Business Decisions (Or) 2. Insurance Management	5	4	25	75	100
	Elective Course –III (EC)	1. Management Information System (or) 2. Project Management	5	3	25	75	100
	Non-Major Elective Course-II (NME)	Management Concepts	3	2	25	75	100
	Total		30	24			600
IV	Core Course-IX (CC)	Financial Reporting	6	5	25	75	100
	Core Course-X (CC)	Advanced Cost and Management Accounting	6	5	25	75	100
	Entrepreneurship / Industry Based Course	International Financial Management	6	5	25	75	100
	Project		12	5	20	80	100
	Value Added Course –II (VAC)*	Basics of GST (Goods and Service Tax)	-	2*	25	75	100
	Total		30	20			400
	Grand Total		120	90			2100

SUMMARY OF CURRICULUM STRUCTURE OF PG PROGRAMMES – ARTS

Sl. No.	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	Core Courses	10	50	1000
2.	Core Practical	01	05	100
3.	Core Choice Courses	3	12	300
4.	Elective Courses	3	9	300
5.	Entrepreneurship/ Industry Based Course	1	5	100
6.	Project	1	5	100
7.	Non-Major Elective Courses	2	4	200
8.	Total	21	90	2100
9.	Value Added Courses *	2*	4*	200*

* The value added courses credit will not be included in the total CGPA .
These courses are extra-credit courses.
Instruction hours for these courses is 30 hours.

First Year

**CORE COURSE-I
MANAGERIAL ECONOMICS
(Theory)**

Semester-I

Code:

Credit: 5

COURSE OBJECTIVES :

- To make the students to realize the usefulness of economic tools, principles & laws in making business decisions.
- To offer expertise & knowledge on the application of economic theories. Allocate resources in various economic situations for effective capacity utilization.
- Analyse markets and its strategy.
- Understand about various market forms, pricing methods and objectives.

UNIT – I MANAGERIAL ECONOMICS:

Managerial Economics – Meaning-Nature-Scope and Application – Relationship with other discipline – Role of Managerial Economist – Micro and Macro Economics relating to Business.

UNIT – II DEMAND ANALYSIS:

Demand Analysis - Demand Schedule - Law of demand- Elasticity of demand - Indifference curve analysis - Marginal rate of substitution -Demand Determinants - forecasting and techniques.

UNIT-III PRODUCTION &SUPPLY:

Production Function – Managerial use of production function - Supply analysis - Law of Supply - managerial uses of supply curve-Cost Concepts-classification & determinants – Cost Output relationship – Economies of scale – Cost Control and Cost Reduction.

UNIT – IV PRICE AND MARKETING STRUCTURE:

Price and Output decisions under different marketing structures - Perfect competition - Monopoly- Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives – Policies-Strategies and methods - Price differentials – Price forecasting.

UNIT – V PROFIT:

Profit – Nature & Concept – Profit Planning-Policies and Forecasting- profit theories - Measurement of profit - Interest – Rent and theories. Business Cycle and policies – Economic forecasting of business – Input Output Analysis- National Income - Accounting and Measurement.

UNIT – VI

CURRENT CONTOURS :(For Continuous Internal Assessment only)

Indian National Income after Liberalization.REFERENCEBOOKS:

1. Campbell McConnel (2021), “**Economics**”, 22nd Edition, McGraw Hill Education, Noida.
2. Ahuja H.L (2019), “**Macroeconomics: Theory and Policy**”, 20th Edition, S Chand Publishing, New Delhi.
3. Keat Paul (2017), “**Managerial Economics**”, 7th Edition, Pearson Education, Noida.
4. Dwivedi (2015), “**Managerial Economics**”, 8th Edition, Vikas Publishing House, Noida.
5. Dominick Salvatore (2016), “**Managerial Economics: Principles and Worldwide Applications**”, 8th Edition, Oxford University Press, UK.
6. P.L Mehta (2016), “**Managerial Economics: Analysis, Problems and Cases**”, 1st Edition, Sultan Chand and Sons, New Delhi.
7. Robert Pindyck (2017), “**Micro Economics**”, 8th Edition, Pearson Education, Noida.
8. Gregory Makiw (2015), “**Principles of Macroeconomics**”, 7th Edition, Cengage India Pvt Ltd, New Delhi.
9. Nick Thomopoulos (2012), “**Fundamentals of Production, Inventory and the Supply Chain**”, 1st Edition, Atlantic Publishers, Chennai.
10. Thomas Nagle (2017), “**The Strategy and Tactics of Pricing**”, 6th Edition, Roulledge, London.

ONLINE REFERENCES:

1. MOOC Material: *Introduction to Managerial Economics*, Created by: IIM Bangalore, Delivered by: Swayam, Taught by: Subashish Gupta.
2. MOOC Material: *Macro Economics*, Created by: Savitribai Phule Pune University, Delivered by: Swayam, Taught by: Mansi Kurtkoti.
3. MOOC Material: *Micro Economics*, Created by: School of Economics DAVV, Delivered by: Swayam, Taught by: Vasim Khan.
4. MOOC Material: *Environmental Economics*, Created by: Tumkur University, Delivered by: Swayam, Taught by: Ravindra Kumar.

COURSE OUTCOMES: The students, after completing this course, would be able to

- Understand the methods of Managerial Economics & Theory of the firm.
- Understand the concept & Analysis of Demand Forecasting.
- Understand the concept & Analysis of Production function.
- Describe various market forms and pricing Methods with their objectives.
- Analyze the resource allocation in various economic levels for effective capacity utilization.
- Evaluate various market Structure, Strategy and Economic Forecasting

First Year

**CORE COURSE-II
FINANCIAL SERVICES**

Semester-I

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- This course aims to describe and apply financial concepts theories.
- Tools relating to financial markets and financial institutions.
- Highlight the developments and weaknesses of the financial system in India.
- To understand the various levels of financial functions.
- To describe the skills of successful managers.

UNIT – I INDIAN FINANCIAL SYSTEM:

Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets Classification – Financial Rates of Return – Financial Instruments – Development of Financial System in India – Legislative Support – Weakness of Indian Financial System.

UNIT – II NEW ISSUES MARKET:

Meaning and Advantages– New Issue Market and Stock Exchange – Functions – General Guidelines for New Issue – Methods of Floating – Players – Recent Trends. Secondary Market: Stock Exchanges – Listing of Securities – Registration of Stock Brokers – Method of Trading in Stock Exchange – Defects of Capital Market – Recent Developments.

UNIT – III MERCHANT BANKING:

Definition, Origin of Merchant Banking – Merchant Banking in India - Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities required for Merchant Bankers – Guidelines – Market Making Process – Progress-Problems and Scope of Merchant Banking in India-Mutual Fund-Meaning-Types-SIP-Functions-Advantages-Private and public sector mutual funds-Growth of mutual funds in India.

UNIT – IV LEASING FINANCING:

Definition, Steps, Types, History and Development of Lease Finance – Legal Aspects – Contents of Lease Agreement – Accounting Treatment of Lease– Structure-Problem and Prospects of Leasing Industry-Hire Purchase-Features - Legal Position – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit.

UNIT – V **FACTORING:**

Discounting – Meaning, Functions, Types, Cost and Benefit of Factoring – Factoring in India and Abroad - Credit Rating: Mechanism-Role of CRISIL and other institutions – Business Process Outsourcing in Financial Sector.

UNIT – VI **CURRENT CONTOURS (for Continuous Internal Assessment Only) :**

Venture capital

REFERENCEBOOKS:

1. Khan. M. Y, (2019), “**Financial Services**”, 10th Edition, McGraw Hill Publishing House, New Delhi.
2. Vinod Kumar, Manmeet Kaur and Atul Gupta, (2021), “**Financial Markets Institutions & Services**”, 2nd Edition, Taxmann Publications Private Limited, New Delhi.
3. Bimal Jaiswal, Bhuvana Venkatraman and Richa Banerjee, (2019), “**Financial Markets, Institutions & Financial Services**”, 1st format & edition, Sahitya Bhawan Publications, India.
4. Sundar Sankaran, (2018), “**Indian Mutual Funds Handbook**”, 5th Edition, Vision Books Private Limited, New Delhi.
5. Jeff Madura, (2017), “**Financial Markets and Institutions**”, 12th edition, South- Western College Publishing, USA.
6. Vasant Desai, (2017), “**The Indian Financial System**”, 5th Edition, Himalaya Publishing House. New Delhi.
7. Gordon and Natarajan, (2016), “**Financial Markets and Services**”, (10th Revised Edition), Himalaya Publishing House Pvt. Ltd., Mumbai.
8. Mohan S and Elangovan R, **Financial Services**, Edited Book Published by Deep & Deep Publications (P) Ltd. New Delhi, 2008.
9. Varshney P.N., and D.K. Mittal, (2000), “**Indian Financial System**”, 2nd Edition, Sultan Chand & Sons. New Delhi.
10. Bhole L.M, (1999), “**Financial institutions and markets: Structure, Growth and Innovations**”, 3rd Edition, Tata McGraw-Hill, New Delhi.

ONLINE REFERENCE :

1. MOOC Material: ***Finance for Everyone***, Created by: McMaster University, Delivered by: Coursera, Taught by: Arshad Ahamed.
2. MOOC Material: ***Global Financial Markets and Instruments***, Created by: Rice University, Delivered by: Coursera, Taught by: Arzu Ozoguz.
3. MOOC Material: ***Financial Markets***, Created by: Yale University, Delivered by: Coursera, Taught by: Robert Shiller.
4. MOOC Material: ***FinTech and the Transformation in Financial Services***, Created by: Copenhagen Business School, Delivered by: Coursera, Taught by: Jonas Headman and Stefan Henningson.

COURSE OUTCOMES: The students, after completing this course, would be able to

- Understand the role, scope and growing contribution of financial services in the service sector of the economy.
- Critically examine the position of Indian Financial System.
- Understand the procedure and guidelines for new issue.
- Comprehend the recent developments in the secondary market.
- Start the business by utilizing the appropriate financial services.
- Analyze the new issues made in the equity and debt.

First Year

**CORE COURSE-III
ADVANCED FINANCIAL MANAGEMENT**

Semester-I

Code

(Theory)

Credit: 5

COURSE OBJECTIVE :

- To enable the students to understand the concepts and application of financial management tools.
- Understand the fundamentals of financial decision making.
- Understand the cost of capital in wide aspects & risk return relationship.
- Elicit knowledge on the theories of Capital Structure and Dividend.
- Impart knowledge on working capital management

UNIT – I FINANCIAL MANAGEMENT:

Financial Management-Meaning-Nature and scope of finance-Financial goal – Profit Vs Wealth Maximization-Finance functions – Investment-Financing and Dividend decisions.

UNIT – II TIME VALUE OF MONEY:

Fundamental valuation concepts: - Time value of money – Compound value-Present value- Risk and Return – concept-Risk in a portfolio context- Relationship between Risk and Return-Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference Shares-Equity valuation – Dividend valuation approach-Earnings capitalization approach and Ratio approach.

UNIT –III COST OF CAPITAL:

Cost of Capital-Meaning and Significance of Cost of Capital- Calculation of Cost of Debt- Preference Capital-Equity Capital and Retained Earnings-Combined Cost of Capital (Weighted)-Financial Leverage-Meaning-Measurement of Leverages-Effect of Operating and Financial Leverage on Profit-Analyzing Alternate Financial Plans-Combined Financial and Operating Leverages.

UNIT – IV CAPITAL STRUCTURE:

Planning The Capital Structure – Factors Influencing Capital Structure-EBIT-EPS Analysis- Return On Investment Analysis-Cash Flow Analysis-Capital Structure Policies – Theories- Dividend Policy -Factors Determining Dividend Pay-Out-Forms Of Dividend-Stability In Dividend Policy-Corporate Dividend Behavior

UNIT –V WORKING CAPITAL:

Management of Working Capital –Meaning-Significance and Types of Working Capital- Calculating Operating Cycle Period and Estimation of Working Capital Requirements- Sources of Working Capital-Management of Cash-Receivables and Inventory.

Note: Theory : 20 % : Problems: 80 %

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only):

Capital Investment decisions – Project appraisal

REFERENCEBOOKS :

1. Pandey (2021), “**Financial Management**”, 12th Edition, Pearson Education, Noida.
2. Gupta (2018), “**Advanced Financial Management**”, 3rd Edition, SahityaBhavanPublications, Agra.
3. S.K Paul (2012), “**Advanced Financial Management**”, 5th Edition, New Central BookAgency, Kolkata.
4. Jamie Rogers (2019), “**Strategy, Value and Risk**”, 4th Edition, Palgrave Macmillan,London.
5. Bansal and Anjali Agarwal (2022)), “**Strategic Financial Management**”, 5th Edition, TaxmannPublishing,Delhi.
6. Shannon Pant (2014), “**Cost of Capital**”, 5th Edition, Wiley, London
7. Yamini Agarwal (2013), “**Capital Structure Decisions: Evaluation Risk and Uncertainty**”, 1st Edition, Wiley, London.
8. KentaroAsai (2020),“**Corporate Finance and Capital Structure**”, 1st Edition,Routledge, London.
9. Yamini Agarwal (2013), “**Capital Structure Decisions**”, 1st Edition, Indian Institute of Finance Publication, New Delhi.
10. Prasanna Chandra (2021), “**Financial Management**”, 10th Edition, McGraw HillEducation, New Delhi.

ONLINE REFERENCES :

1. MOOC Material: *Fundamentals of Financial Management*, Createdby: SavithribaiPhule Pune University, Delivered by: Swayam, Taught by: RupaliSheth.
2. MOOC Material: *Financial Managemnet*, Created by: University of Illinois, Deliveredby: Coursera, Taught by: OktayUrcan.
3. MOOC Material: *Financial Management for Product Leaders*, Created by: Universityof Maryland, Delivered by: Coursera, Taught by: James Green.
4. MOOC Material: *Investment Risk Mangement*, Created by: Coursera, Delivered by:Coursera, Taught by: Coursera Project Network.

COURSE OUTCOMES:

The students, after completing this course, would be able to

- Formulate finance Decisions Considering Risk and Return.
- Identify and discuss long term and short-term sources of finance.
- Compute the cost of debt, Equity, Preference, retain earnings and overall cost of Capital.
- Apply the concept of leverage in financial decision making.
- Design an Optimal capital Structure of the firm, understanding theories of capitalstructure and dividend.
- Evaluate the concept of Working Capital Management.

First Year

CORE CHOICE COURSE-I
1. E-COMMERCE
(Theory)

Semester-I

Code:

Credit: 4

COURSE OBJECTIVES :

- To make the students understand the elements and uses of E Commerce.
- To learn Architectural Frame work for E.Commerce and Electronic Payment Systems
- To know about Electronic Data Interchange and Supply Chain Management
- To study Marketing on the Internet and Data Interface
- To aware Multimedia and Digital Video and Wireless Delivery Technology

UNIT – I INTRODUCTION TO E-COMMERCE:

Electronic Commerce Frame work – Electronic commerce and Media convergence –anatomy of E-Commerce applications – Components of the IWay – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architectureand Components - National Research and Educational Network.

UNIT – II ELECTRONIC COMMERCE AND WORLD WIDE WEB:

Architectural Frame work for E.Commerce – WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer’s Perspective – Merchant’s Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS – Smart Cards and EPS – Credit Cards and EPS.

UNIT - III ELECTRONIC DATA INTERCHANGE (EDI):

Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization – Supply Chain Management.

UNIT – IV MARKETING ON THE INTERNET:

Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT – V MULTIMEDIA AND DIGITAL VIDEO:

Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay – Mobile Computing Frame Work – Wireless Delivery Technology – Cellular Data Communication Protocols – Mobile Computing Applications.

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only):

Application of E.Commerce in India

REFERENCEBOOKS :

1. Joseph PT (2019), “**E-Commerce an Indian Perspective**”, 6th Edition, PHI Learning PvtLtd, New Delhi.
2. Shivana Arora (2017), “**E-Commerce**”, 1st Edition, Taxman Publication, New Delhi.
3. Sudeshna Chakraborty (2020), “**E-Commerce for Entrepreneurs**”, 1st Edition, BPB Publications, Noida.
4. Dave Chaffey (2018), “**E-Business and E-Commerce Management**”, 1st Edition, Pearson Education, Noida.
5. Kenneth Laudon (2017), “**E-Commerce**”, 13th Edition, Pearson Education, Noida.
6. Datta and Somani (2018), “**E-Commerce and Business Communication**”, 2nd Edition, Oxford University Press, UK.
7. Henry Chan (2020), “**E-Commerce: Fundamentals and Applications**”, 1st Edition, Wiley, London.
8. Pandey and Shukla (2007), “**E-Commerce and Mobile Commerce Technologies**”, 1st Edition, S Chand Publishing, New Delhi.
9. Seema Gupta (2020), “**Digital Marketing**”, 2nd Edition, McGraw Hill, New Delhi.
10. Charles Hofacker (2018), “**Digital Marketing: Communication, Selling and Connecting**”, 1st Edition, Edward Elgar Publishing, Cheltenham, United Kingdom.

ONLINE REFERENCES :

1. MOOC Material: **Digital Marketing**, Created by: Punjab University, Delivered by: Swayam, Taught by: Tejinderpal Singh.
2. MOOC Material: **Basics of Digital Marketing**, Created by: International Institute of Professional Studies, Delivered by: Swayam, Taught by: Shilpa Bagdare.
3. MOOC Material: **E-Business: Negocios Online**, Created by: Universidad D Palermo, Delivered by: Coursera, Taught by: Jorge Fajardo.
4. MOOC Material: **Digital Business Model**, Created by: Lund University, Delivered by: Coursera, Taught by: Andreas Constantinou.

COURSEOUTCOMES:

The students, after completing this course, would be able to

- Elements and uses of E Commerce.
- Frame work for E. Commerce and Electronic Payment Systems
- Electronic Data Interchange and Supply Chain Management
- Marketing on the Internet and Data Interface
- Multimedia and Digital Video and Wireless Delivery Technology

First Year

CORE CHOICE COURSE-I
2. MANAGEMENT CONCEPTS
(Theory)

Semester-I

Code:

Credit:4

COURSE OBJECTIVES :

- To understand the nature and scope of management.
- To understand the different functions of management.
- To know the difference between management and administration.
- To understand various levels of management.
- To describe the various skills that are necessary for successful managers.

UNIT – 1 NATURE AND PROCESS OF MANAGEMENT:

Meaning-Features-Functions-Importance of Management-Management as Science-Art- Profession- Managerial Skills-Tasks of Management-Role of Managers.

UNIT – II PLANNING:

Features- Nature-Importance-Benefits-Limitations-Elements-Principles of Planning-Planning Process- Strategy-Meaning-Features-Benefits-Limitations-Process of Strategy- Implementation of Strategies-Levels of Strategy-Environmental Analysis-Diagnosis-Decision Making- Features-Nature-Process-Types of Decision Making-Approaches to Decision Making-Techniques of Decision Making-Models of Decision Making.

UNIT – III ORGANIZING:

Elements- Nature-Process-Importance of Organizing-Organization Chart-Principles- Advantages- Limitations-Kinds of Organization Chart-Organization Manuals-Span of Management- Principles of Organizing-Women in Workplace-Motivation- Meaning-Nature- Importance of Motivation-Approaches to Motivation-Theories of Motivation.

UNIT- IV DIRECTING:

Nature-Principles-Importance of Directing-Supervision-Supervisor's role-Qualities of Supervisor-Leadership-Meaning-Elements-Process-Nature-Importance of Leadership- Leadership Styles-Management and Leadership-Effective Leadership-Qualities of a leader.

UNIT – V CONTROLLING:

Meaning-Nature-Importance-Types of Control-Resistance to Control-Ways to overcome resistance to Control-Focus of Control-Control Process-Essentials of an Effective Control System-Principles of Control.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Coordination

REFERENCEBOOKS :

1. Sanjay Gupta, (2022), “**Management Concept and Practices**”, 1st Edition, SBPD Publications, Agra.
2. Sanjay Gupta and Jay Bansal (2021), “**Management Concepts**”, 1st Edition, SBPD Publications, Agra.
3. David Baddy, (2018), “**Management: An Introduction**”, Seventh Edition, Pearson, New York.
4. Peter Eichhorn and Ian Towers,(2018), **Principles of Management: Efficiency and Effectiveness in the Private and Public Sector**, Springer International Publishing, Switzerland.
5. **Women in the Workplace**, (2017), McKinsey & Company Report.
6. Supriti Bezbaruah, (2015), **Banking on Equality: Women, Work and Employment in the Banking Sector in India**, Routledge, Oxen.
7. Stephen P. Robbins, Rolf Bergman, Ian Stagg, Mary Coulter, (2015), **Management**,(7th Revised Edition), Pearson Education, India.
8. Samuel C. Certo and Trevis Certo. S, (2014), “**Modern Management: Concepts and Skills**”, 14th Edition, Pearson, New York.
9. Chand S. N, (2009), “**Management Concept, Theory and Practices**”, AtlanticPublishers & Distributors Pvt Ltd, New Delhi.
10. Neeru Vashist, (2009),”**Principles of Management**”,(3rd Edition),Taxmann Publications,New Delhi.
11. Peter F. Drucker , (2006), “**Practice of Management**”, Pan Books, London.
Stephen P. Robbins and David A. Decenzo, (2001),” **Fundamentals of Management**”,(3rd Ed.), Pearson Education Asia.

ONLINE REFERENCES :

1. MOOC Material: **Critical Perspectives on Management**, Created by IE Business School, Delivered by: Coursera, Taught by: Rolf Strom-Olsen .
2. MOOC Material: **Managing the Company of the Future**, Created by London Business School, Delivered by Coursera, Taught by: Julian Birkinshaw.
3. MOOC Material: **Leadership, Identify, Influence and Power**, Created by MacquarieGraduate School of Management, Delivered by Open2study, Taught by: Randal Tame.
4. MOOC Material: **Human Resources**, Created by Open Training Institute, Delivered byOpen2study, Taught by: Christina Dahdal.

COURSE OUTCOMES: The students, after the completion of the course would be able to

- Understand the historical backdrop and fundamentals of Management thoughts vital for understanding the conceptual frame work of Management as a discipline.
- Know various concepts of planning, Decision making and controlling to help solvingmanagerial problems.
- Get Knowledge on motivation theories.
- Comprehend the theories of management & evolution of management thought.
- Run the business effectively by applying the management theories.
- Act as an effective manager by applying the controlling techniques.

First Year

**ELECTIVE COURSE – I
1. INVESTMENT MANAGEMENT**

Semester-I

Code:

(Theory)

Credit: 3

COURSE OBJECTIVES :

- To Understand the techniques involved in deciding upon the purchase or sale of securities.
- To enable the student to understand the nuances of stock market operations.
- To provide basic knowledge on security analysis and stock selection.
- To give a better idea about the security market and its regulators.
- To make the student familiar with basic assumptions and theories of portfolio management.

UNIT – I INVESTMENT MANAGEMENT:

Nature and scope - Objectives – Process – Investment Media Security and Non-security forms of Investment - Gilt edged securities – Sources of Investment information.

UNIT – II NEW ISSUES MARKET:

Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – Online trading – SEBI and Investors protection.

UNIT – III SECURITY ANALYSIS:

Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory - Efficient Market Hypothesis.

UNIT- IV PORTFOLIO SELECTION:

Performance Evaluation- Portfolio Revision - Formula Plans. – Capital Asset Pricing Model (CAPM).

UNIT- V INVESTMENT COMPANIES IN INDIA:

Types Mutual Fund Operations in India – UTI – SEBI-RBI Guidelines for Mutual Funds- Role of Regulators in India – RBI-SEBI-AMFI – Rights-Obligations of the Investors.

UNIT – VI CURRENT CONTOURS(for Continuous Internal Assessment Only):

Credit rating – Security market indicators

REFERENCEBOOKS :

1. Graham (2022), “**Security Analysis: Principles and Technique**”, 8th Edition, Whittlesey House, New York.
2. Prasanna Chandra (2021), “**Investment Analysis and Portfolio Management**”, 6th Edition, McGraw Hill Education, Noida.
3. Anoop Jain (2020), “**Security Laws and Capital Markets**”, 14th Edition, AJPublishations, New Delhi
4. Bharathi Pathak (2018), “**Indian Financial System**”, 5th Edition, Pearson Education, Noida.
5. Donald Fischer, Ronald Jordan and A.K Pradhan (2018), “**Security Analysis and Portfolio Mngemnet**”, 1st Edition, Pearson Education, Noida.
6. Benjamin Graham and David Dodd (2017), “**Security Analysis**”, 6th Edition, McGraw Hill Education, Noida.
7. Bhole L.M and Jitendra Mharkud (2017), “**Financial Institutions and Markets**”, 6th Edition, McGraw Hill Education, Noida.
8. Robert Carver (2017), “**Smart Portfolios**”, 1st Edition, Harriman House, England and Wales.
9. Reilly and Brown (2012), “**Analysis of Investment and Management of Portfolios**”, 1st Edition, Cengage, Noida.
10. Bhalla V.K (2008), “**Investment Management**”, 19th Edition, S Chand & Company, New Delhi,
11. Kevin .S(2006), “**Portfolio Management**”, 2nd Edition, PHI, Delhi.

ONLINE REFERENCES :

1. MOOC Material: **Investment Management**, Created by University of Geneva, Delivered by Coursera, Taught by: Ines Chaeb.
2. MOOC Material: **Portfolio Selection and Risk Management**, Created by Rice University, Delivered by: Coursera, Taught by: Arzu Ozogus .
3. MOOC Material: **Investment and Portfolio Management**, Created by IIT Roorkee, Delivered by Swayam, Taught by: J.P Singh.
4. MOOC Material: **Portfolio Selection and Risk Management**, Created by Rice University, Delivered by: Coursera, Taught by: Arzu Ozogus.

COURSE OUTCOMES: The students, after the completion of the course would be able to

- Understanding the chronological environment of Investment Management thoughts.
- Know various concepts of New issue Market
- Get knowledge of security analysis, approaches and Investment theory
- Comprehend the theories of investment management & evolution portfolio analysis.
- Learn to investment companies and mutual funds in India

First Year

ELECTIVECOURSE – I

Semester-I

Code:

**2. E-BANKING
(Theory)**

Credit: 3

COURSE OBJECTIVES :

- Electronic and internet banking systems and operations of Electronic fund transfers
- Electronic finance and banking across borders
- Dynamic forms of international financial integration
- Contribution of electronic financial globalization.

UNIT – I ELECTRONIC BANKING :

Traditional Banking Vs E-Banking- facets of E-Banking transactions- Truncated cheque and Electronic cheque- Models for E-banking- Compete centralized solution- features- CCS- Cluster approach-Hi tech. Bank with in Bank Advantages of E-Banking- Constraints in E- Banking

UNIT – II ONLINE BANKING :

Introduction – Concept and meaning – the electronic delivery channels- need for computerization Automatic Teller Machine (ATM) at home- Electronic Fund Transfer(EFT)- Uses- Computerization in clearing houses- Tele - banking- Banking on home computers-Electronic Money Transfer –Uses of EMT.

UNIT– III COMMERCIAL BANKING :

Introduction to CommercialBanks -Functions of Commercial Banking- Primary and Secondary Functions of Bank- General Utility Functions. Computer bank branches-Financial Transaction Terminals (FTT)-E-Cheque- Magnetic Ink Character Recognition (MICR) andCheques-E-Banking in Indian-Procedure – Programmes-components-How to go on net for Online Banking advantages- Limitations.

UNIT – IV E-BANKING SECURITY & E-BUILDER SOLUTIONS :

E-Banking Security – Introduction need for security- Security concepts- Privacy- Survey, Finding on Security- Attack- Cybercrimes- Reasons for privacy – Tampering Encryption-Meaning- The encryption Process- may appear as follows- Cryptogram –Cryptanalyst- Cryptography-Types of Cipher systems-Code systems-Cryptography- Cipher-Decipher- Jumbling-Asymmetric-Crypto system- Data Encryption Standard (DES)Digital Certificate.

UNIT – V RISK MANAGEMENT IN BANKS :

Digital Signature & Electronic Signature- E Security Solutions- Solutions – Provides- E- Locking technique- E- Locking Services –Netscape Security solutions-Pry Zone- E – software security internet- Transactions-Transaction security- PKI-Sierras Internet solutions-inc- Security device. Public Key Infrastructure – (PKI)- Firewalls Secure Ledger(FSL)- Secure Electronic Transaction (SET).

UNIT – VI CURRENT CONTOURS (for continuous internal assessment only) :

Emerging Issues in Indian E-Banking sector

REFERENCEBOOKS :

1. Kant Mani (2021), **“Electronic Banking Frauds”**, 1st Edition, Aggarwal Law House, Delhi.
2. Ashok Kumar (2019), **“Internet Banking”**, 1st Edition, Calvin Publication, New Delhi.
3. Narayana Misra (2018), **“E- Banking Management”**, 1st Edition, Repro Books Limited, Mumbai.
4. Padma Latha Suresh and Justin Paul (2017), **“Management of Banking and Financial Services”**, 4th Edition, Pearson Education, Chennai.
5. Luigi Wewege (2017), **“The Digital Banking Revolution”**, 2nd Edition, Lulu Press, North Carolina.
6. Ravindra Kumar and Manish Deshpande (2016), **“E-Banking”**, 1st Edition, Pacific Books International, New Delhi.
7. Mahmood Shah and Steve Clarke (2009), **“E-Banking Management”**, 1st Edition, University of Central Lancashire, UK.
8. N. Subramani and M. Murugesan (2008), **“E-Banking and E-Commerce: Emerging Issues in India”**, 1st Edition, Abhijeet Publications, New Delhi.
9. R.K Uppal and Rimpi Jatana (2007), **“E-Banking in India”**, 1st Edition, New Century Publications, New Delhi.
10. R.K. Uppal (2007), **“E-Banking- The Indian Experience”**, 1st Edition, Bharti Publications, New Delhi.

ONLINE REFERENCES :

1. MOOC Material: ***Introduction to Banking and Financial Markets***, Created by IIM Bangalore, Delivered by Swayam, Taught by: PC Narayan.
2. MOOC Material: ***Digital Transformation in Financial Services***, Created by Copenhagen Business School, Delivered by Coursera, Taught by: Jonas Hedman
3. MOOC Material: ***Fintech and Transformation in Financial Services***, Created by Copenhagen Business School, Delivered by Coursera, Taught by: Jonas Hedman
4. MOOC Material: ***Banking and Financial Institutions***, Created by University of Illinois, Delivered by Coursera, Taught by: Rustom Irani.
5. MOOC Material: ***Foundations of Digital Marketing and E-Commerce***, Created by Google, Delivered by Coursera, Taught by: Google Career Certificates.

COURSE OUTCOMES:

The students, after the completion of the course would be able to

- Understand about traditional banking vs E-banking and significance of E- Banking
- Get knowledge of online banking and its electronic delivery channels.
- Know the basics of commercial banking and how to go on net for online banking.
- Gain complete knowledge of E- Banking securing and E-Builders solutions.
- Get acquainted in secure electronic transaction.

First Year

**VALUE ADDED COURSE–I
DIGITAL PAYMENT SYSTEM
(Theory)**

Semester-I

Code:

Credit: 2

COURSE OBJECTIVES :

- To make the student understand the digital payment system.
- To provide better knowledge on digital payments.
- To make students capable to perform digital payments.
- To know how to do digital transactions and payments.
- To provide updated knowledge on digital payments.

UNIT – I INTRODUCTION TO DIGITAL PAYMENT SYSTEM:

Digital Payments-Meaning-Concept-Need and Importance- Components of Digital Payment System- Requirements for Digital Payments- Digital Payments System v/s Offline Payment System.

UNIT – II ELECTRONIC BANKING :

Traditional Banking Vs E-Banking- facets of E-Banking transactions- Truncated cheque and Electronic cheque- Models for E-banking- Compete centralized solution- features- CCS- Cluster approach-Hi tech. Bank with in Bank Advantages of E-Banking- Constraints in E- Banking

UNIT – III ONLINE BANKING :

Introduction – Concept and meaning – the electronic delivery channels- need for computerization Automatic Teller Machine (ATM) at home- Electronic Fund Transfer(EFT)- Uses- Computerization in clearing houses- Tele - banking- Banking on home computers-Electronic Money Transfer –Uses of EMT.

UNITS – IV FINTECH APPLICATIONS:

Fintech- Meaning-Scope-Fintech in Banking- Benefits- Payment Interface-Fintech Mobile Application- Mobile Payments App- Account Creation- Linking Bank Account with Fintech Applications- Management of Different Accounts in Mobile Payment Applications-Fintech and Financial Inclusion.

UNIT – V UNIFIED PAYMENT INTERFACE :

UPI-Concept and Idea of UPI-Need and Importance of UPI- NPCI-BHIM-IMPS-Rupay Card- Role of UPI in Digital Payment System- UPI ID-UPI PIN- Security and Privacy Concern of Digital Payment System-Limitations of Digital Payment System.

UNIT – VI CURRENT CONTOURS (for continuous internal assessment only) :

Digital payments – Dreams and myths

REFERENCEBOOKS :

1. Ashok Kumar (2022), “**Cyber Security Frame Work and Digital Banking Payment Security**”, 1st Edition, Bluerose Publishers, Bengalore.
2. Aditya Kulkarni (2021), “**Auth n Capture: Introduction to India’s Digital Payments Ecosystem**”, 1st Edition, Notion Press, Chennai.
3. Kant Mani (2021), “**Electronic Banking Frauds**”, 1st Edition, Aggarwal Law House, Delhi.
4. Bishu Prasad (2020), “**Digital Payments**”, 1st Edition, Red Flower Publication, New Delhi.
5. ChitraKiran (2020), “**History, Evolution and Future of Mobile Payment System**”, 1st Edition, Notion Press, Chennai.
6. Ashok Kumar (2019), “**Internet Banking**”, 1st Edition, Calvin Publication, New Delhi.
7. Jaspal Singh (2019), “**Digital Payments in India**”, 1st Edition, New Century Publications, New Delhi.
8. Mahmood Shah and Steve Clarke (2009), “**E-Banking Management**”, 1st Edition, University of Central Lancashire, UK.
9. UppalR.K and RimpiJatana (2007), “**E-Banking in India**”, 1st Edition, New Century Publications, New Delhi.
10. Subramani. Nand Murugesan .M (2008), “**E-Banking and E-Commerce: Emerging Issues in India**”, 1st Edition, Abhijeet Publications, New Delhi.

ONLINE REFERENCES :

1. MOOC Material: **Online Payments**, Created by Infynit, Delivered by Courses.cfte.education, Taught by: Ritesh Jain.
2. MOOC Material: **Digital Transformation in Financial Services**, Created by Copenhagen Business School, Delivered by Coursera, Taught by: Jonas Hedman
3. MOOC Material: **Fintech and Transformation in Financial Services**, Created by Copenhagen Business School, Delivered by Coursera, Taught by: Jonas Hedman
4. MOOC Material: **Banking and Financial Institutions**, Created by University of Illinois, Delivered by Coursera, Taught by: RustomIrani.

COURSE OUTCOMES:

The students, after the completion of the course would be able to

- Understand about digital payment system
- Know how the digital payment system works.
- Perform financial transactions using digital payment network.
- Take security and privacy precautions while conducting transactions through digital payment system.
- Understand the innovative components of digital payment system and fintech applications.

First Year

**CORE COURSE-IV
RESEARCH METHODOLOGY
(Theory)**

Semester-II

Code:

Credit: 5

COURSE OBJECTIVES :

- To make the students understand the research process
- To identify the problem and formulation of hypothesis
- To impart knowledge for enabling students to develop data analytics
- To organize and conduct statistical data
- To prepare a research report

UNIT – I RESEARCH AND ITS TYPES:

Research in Management: An Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research: Experimental Research – Survey Research – Case Study methods – Ex Post Facto Research.

UNIT – II RESEARCH DESIGN:

Research Design - Defining Research Problem and Formulation of Hypothesis – Experimental Designs – Testing of Hypothesis and theory of inference. Research Process – Steps in the process of Research, Data Collection – Primary and secondary Data - Methods of Primary data collection – Sources of Primary and Secondary data

UNIT – III SAMPLING DESIGN:

Tools of data collection- Questionnaire – Interview schedule construction – Attitude measurement and Scales – Sampling and Sampling Designs – Philosophy and Pre-testing.

UNIT – IV DATA ANALYSIS AND INTERPRETATION:

Data presentation and Analysis - Data Processing - Editing, Coding, Transcription – Tabulation - outline of statistical analysis - Methods of Statistical analysis and interpretation of Data.

UNIT – V REPORT WRITING:

Report writing and presentation - steps in Report writing - types of reports – Substance of Reports - Formats of Reports - Presentation of a Report - Documentation - Foot Note -Bibliography.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Parametric and non-parametric tests in data analysis.

REFERENCEBOOKS :

1. Prabhu R and Raju T, (2020), “**Research Methods in Management**”, Vijay Nicole Imprints Pvt. Ltd., Chennai.
2. Kothari C.R., (2019), “**Research Methodology**”, Wiley Eastern Ltd, New Delhi.
3. Amarchend D, (2018), “**Research Methods in Commerce**”, Emerald Publishers, Chennai.
4. Saravanavel P, (2018), “**Research Methodology**”, KitabMahal, Allahabad.

5. Krishnaswami O.R, (2015), “**Methodology of Research in Social Science**”, Himalaya Publishing House, New Delhi.
6. Mohan S and Elangovan R, **Research Methodology in Commerce**, Edited Book Published by Deep & Deep Publications (P) Ltd. New Delhi, 2007
7. Kumar, (2014), “**Research Methodology**”, PHI Learning, New Delhi.
8. PannerSelvam R, (2014), “**Research Methodology**”, PHI Learning private Ltd, New Delhi.
9. Michael V.P., (2010), “**Research Methodology in Management**”, Kitib Mohan Publications, Allahabad.
10. Deepak Chawl and Neenasonthi, (2009), “**Research Methodology**”, Vikas Publishing House, Noida.
11. Ram Ahuja(2001) “**Research Methods**”, Rawat Publication, Jaipur.

ONLINE REFERENCES :

1. MOOC Material: *Understanding Research Methods*, Created by University of London, Delivered by: Coursera, Taught by: Dr Simon Rofe J.
2. MOOC Material: *Research Methodologies*, Created by **Queen Mary University of London**, Delivered by: Coursera, Taught by: Athanasia Lampraki
3. MOOC Material: *Business Research Methods*, Created by Department of Commerce, PES College of Science Arts and Commerce, Mandya, Delivered by: Swayam, Taught by: Dr Parameshwari G
4. MOOC Material: *Research Methodology and Statistical Analysis*, Created by Indira Gandhi National Open University, Delivered by: Coursera, Taught by: Dr Subodh Kesharwani

COURSE OUTCOMES:

The students, after the completion of the course would be able to

- Learning the meaning of research, and its types.
- Developing research design and acquiring skills to formulate research problems.
- Acquiring knowledge of sampling techniques and formulating Hypotheses.
- Upskilling Data construction, collecting techniques and testing their validity and reliability.
- Developing skills in Processing and analysis of data, applying various statistical tools using software packages.
- Developing skills to draft a report.

First Year

**CORE COURSE–V
QUANTITATIVE TECHNIQUES FOR
BUSINESS DECISION
(Theory)**

Semester-II

Code:

Credit: 5

COURSE OBJECTIVES :

- To develop the student's ability to deal with numerical and quantitative issues in business.
- To understand the importance of correlation and regression analysis and the application of non-parametric tests in hypothesis testing.
- Identify, formulate and solve Linear Programming Problems graphically, mathematically o Comprehend the decision-making process under uncertainty using statistical tools.
- To have a proper understanding of Statistical applications.

UNIT – I INTRODUCTION:

Meaning and Scope of Quantitative Techniques – Role of Quantitative Techniques, Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple and Multiple Correlation – Regression Analysis – Simple and Multiple Regression.

UNIT – II PROBABILITY:

Problems applying Additional and Multiplication Theorem– Binomial – Poisson – Normal Distribution.

UNIT –III T-TEST:

Significance Tests in Small Samples (t-test) – Testing the significance of the mean of a random sample – Testing the difference between means of two samples (Independent and Dependent Samples)

UNIT – IV LINEAR PROGRAMMING:

Formulating of Linear Programming model - Graphical Method – Simplex Method – Limitations of Linear Programming

UNIT – V TRANSPORTATION PROBLEMS:

Transportation and Assignment Problems – To find an optimal solution – post-optimality Analysis-Parametric and Non Parametric Test.

Note: Theory : 20 % : Problems: 80 %

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Chi-square test-Analysis of Variance (One way and two-way classification).

REFERENCEBOOKS :

1. John Lok, (2021), “**Management Science**”, Notion Press Media Pvt Ltd, Chennai.
2. Jain T.R and Aggarwal S.C, (2021), “**Quantitative Techniques and Methods**”, VKGlobal Publications Pvt Ltd, New Delhi.
3. Vohra N.D and Hitesh Arora, (2021), “**Quantitative Techniques in Management**”, McGraw Hill Education (India) Private Limited, Noida.
4. Levin, Richard I. and David S Rubin, (2017), “**Statistics for Management**”, Prentice-Hall, Delhi.
5. Gurusamy S., (2015), “**Operations Research**”, Vijay Nicole Imprints Pvt. Ltd, Chennai.
6. Joseph Anbarasu D., (2014), “**Business Statistics**“, Vijay Nicole Imprints Pvt. Ltd.,Chennai.
7. Hooda, R.P., (2013), “**Statistics for Business and Economics**”, Macmillan 3rd edition,New Delhi.
8. Kothari., (2013), “**Quantitative Techniques**”, Vikas Publishing House, New Delhi.
9. Gupta S.P, (2012), “**Statistical Methods**”, Sultan Chand & Sons, New Delhi
10. Hein, L.W, (2011), “**Quantitative Approach to Managerial Decisions**”, Prentice-Hall,Delhi.

ONLINE REFERENCES :

1. MOOC Material: *Quantitative Techniques for Management*, Created by University School of Sciences, Gujarat University, Delivered by: Swayam, Taught by: DrManharlala N. Patel.
2. MOOC Material: *Operations Research*, Created by IIT Roorkee, Delivered by: Swayam, Taught by: Prof. Kusum Deep.
3. MOOC Material: *Operations Research (1): Models and Applications*, Created by National Taiwan University, Delivered by: Course era, Taught by: Lin Kihei Chung.
4. MOOC Material:*Operations Research*, Jadavpur University, Created by Delivered by: Swayam, Taught by: DrBibhas C. Giri.

COURSE OUTCOMES:

The students, after the completion of the course would be able to,

- To make the students evaluate different quantitative techniques.
- The students will be able to take opt decisions in business.
- The students will know statistics and quantitative techniques.
- The students will be familiar with decision-making skills.
- The students will be able to design new skills in decision making.

First Year

**CORE COURSE-VI
INCOME TAX LAW AND PRACTICE
(Theory)**

Semester-II

Code:

Credit: 5

COURSE OBJECTIVES :

- To enable the students to identify the basic concepts, definitions and terms related to Income Tax.
- To enable the students to determine the residential status of an individual and scope of total income.
- To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
- To enable the students to discuss the various deductions
- To enable the students to compute the net total taxable income of an individual.

UNIT – I INTRODUCTION:

Income Tax Act-Definition-Income-Agriculture Income-Assesse-Previous Year-Assessment Year-Residential Status-Scope of total Income-Capital and revenue-Receipts and Expenditure Exempted Incomes.

UNIT – II SALARY AND HOUSE PROPERTY:

Computation of income from Salaries-Income from House property.

UNIT – III BUSINESS, PROFESSION, CAPITAL GAIN AND OTHER SOURCES:

Computation of profit and Gains of Business or Profession-Computation of Capital Gain Computation of Income from other sources

UNIT – IV DEDUCTION AND TAX LIABILITIES:

Set off and carry forward of Losses-Deduction from Gross Total Income-Computation of Tax Liability.

UNIT – V INCOME TAX AUTHORITIES, ASSESSMENT AND TDS:

Income Tax Authorities-Procedure for Assessment-Tax Deducted at source (TDS)- Assessment of individuals, Hindu undivided family, partnership firm and companies- Tax Planning and Management-Filing of Return-E-Filing-Refund-Appeal-Methods and Procedures-Annual Return for TDS and TCS-Hints for tax planning and Management.

Note: Theory : 20 % : Problems: 80 %

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

TAX PLANNING AND MANAGEMENT :

Filing of return-E-filing-Refund-Appeal-Methods and Procedures-Annual Return for TDS and TCS-Hints for tax planning and Management

REFERENCE BOOKS :

1. Mehrotra and H.C. and Goyal S.P., (2022), "**Income Tax Law & Accounts**", Sahitya Bhawan Publications, UP.
2. Taxmann , (2022), "**Income Tax Act**", Taxmann Publications Private Limited, New Delhi.
3. Vinod K. Singhanian and Kapil Singhanian, (2022), "**Direct Taxes Law & Practice**", Taxman Publications Private Limited, New Delhi.
4. Brinda and Sanjeev Muthuswamy, (2021), "**Income tax on salaries**", Swamy Publishers, Chennai.
5. Gaur V.P. and Puja Gaur, (2021), "**Income Tax Law and Practice**", Kalyani publications, Pune.
6. Girish Ahuja and Ravi Gupta, (2021), "**Simplified Approach to Income Tax**", Flair Publications Pvt Ltd , New Delhi.
7. Girish Ahuja and Ravi Gupta, (2021), "**Commercial's Practical Approach to Income Tax**", Commercial Law Publisher Pvt. Ltd, New Delhi.
8. Mehrotra H.C. and Goyal S.P., (2021), "**Problems and Solutions in Income Tax**", Sahitya Bhawan Publications, UP.
9. Mehrotra H.C. and Agarwal V.P., (2020), "**Income Tax & GST**", Sahitya Bhawan Publications, U.P.
10. Mitra G.S., (2020), "**Income Tax: Law and Practice**", Mahaveer Publications, Mumbai.

ONLINE REFERENCE :

1. MOOC Material: **Direct Tax- Laws and Practice**, Created by TEZPUR UNIVERSITY, , Delivered by: Swayam, Taught by: Dr Subhrangshu Sekhar Sarkar .
2. MOOC Material: **Income Tax Law and Practice**, Created by Indira Gandhi National Open University (IGNOU), Delivered by: Swayam, Taught by: Madhulika P. Sarkar.
3. MOOC Material: **Income Tax**, Created by caclubindia, Delivered by: caclubindia, Taught by: CA Raj K Agrawal
4. MOOC Material: **Income Tax (India)**, created by Uplatz Training, Created by Delivered by: udemy, Taught by: Uplatz Training

COURSE OUTCOMES: The students, after the completion of the course would be able to,

- Students would identify the technical terms related to Income Tax.
- Students would determine the residential status of an individual and scope of total income.
- Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.
- Students would discuss the various benefits/ deductions under Chapter
- Students would compute the net total income of an individual.

First Year

CORE CHOICE COURSE-II
1. DERIVATIVES AND RISK MANAGEMENT
(Theory)

Semester-II

Code:

Credit: 4

COURSE OBJECTIVES :

- To have a good understanding of derivative securities.
- To understand issues about pricing and hedging with options on individual stocks and indices.
- To examine forwards and futures contracts for equity indices and commodities.
- To analyze second-generation derivative products such as interest rates and the management of credit risks.
- To know how forward contracts, futures contracts, swaps and options work, how they are used and how they are priced

UNIT – I INTRODUCTION:

Meaning of Derivatives – Types of Derivatives - Uses of Derivatives – Classification of Risk – Risk Management – Implications for Hedging – Approaches to Risk Management – Risks in Derivative Trading.

UNIT – II FUTURES CONTRACTS:

Meaning – Futures Contracts Vs Forward Contracts – Participants in Futures Market – Specification of Futures Contracts – Pricing of Futures – Hedging Strategies Using Futures.

UNIT – III SINGLE STOCK FUTURES AND STOCK INDEX FUTURES:

Meaning – Hedging and Speculation – Pricing – Insurance and Investment Purpose – Hedging the Value of a Portfolio of shares using Index Futures – Adjusting Equity Portfolio Beta Using Index Futures.

UNIT – IV OPTIONS:

Fundamentals of options – Call and Put Options – Combination of Options: Trading Strategies – The Greek Letters.

UNIT – V OPTION PRICING MODEL AND SWAPS:

The Binomial Options Pricing Model – The Black- Scholes Option Pricing Model – Swaps – Introduction to Credit Derivatives.

(Theory-70% and Problems- 30%)

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Other Derivatives

REFERENCEBOOKS :

1. Rustagi R.P, (2022), “**Derivatives & Risk Management**”, 1st Edition (Reprint), Taxmann's Corporate Law Publications, New Delhi.
2. NISM, (2022), “**Equity Derivatives: National Institute of Securities Markets | An Educational Initiative of SEBI**”, 1st Workbook Version, TAXMANN, New Delhi.
3. Parasuraman S R, (2021), “**Derivatives and Risk Management**”, 4th Edition, McGrawHill, New York.
4. John C. Hull and Sankarshan Basu, (2018), “**Options, Future & Other Derivatives**”, 10th Edition, Pearson, London.
5. John C. Hull, (2018), “**Risk Management and Financial Institutions**”, 5th Edition, John Wiley & Sons, New Jersey.
6. Wendy L. Pirie, (2017), **Derivatives**, John Wiley & Sons, CFA Institute of Investment Series.
7. Hull J, (2016), **Options, Futures and Other Derivatives**, Prentice Hall of India, New Delhi.
8. Chance Don M, Roberts Brooks, (2015), “**Introduction to Derivatives and Risk Management**”, 10th Edition, Cengage Learning, Boston.
9. Madhumathi R, (2012), “**Derivatives and Risk Management**”, 1st Edition, Pearson Education India, Noida.
10. Sundaram Janakiramanan, (2011), “**Derivatives and Risk Management**”, First Edition, Pearson. London

ONLINE REFERENCES :

1. MOOC Material: **Financial Engineering and Risk Management Part I**, Created by: Columbia University, Delivered by: Coursera, Taught by: Garud Iyengar and Martin Haugh.
2. MOOC Material: **Quantitative Foundations for International Business**, Created by: University of London, Delivered by: Coursera, Taught by: George Kapetanios.
3. MOOC Material: **Finance for Everyone: Debt**, Created by: McMaster University, Delivered by: Coursera, Taught by: Arshad Ahamed.
4. MOOC Material: **Portfolio and Risk Management**, Created by: University of Geneva, Delivered by: Coursera, Taught by: Tony Berrada and others.

COURSE OUTCOMES: At the end of this course, the students should be able to:

- To describe, analyse, evaluate and understand the derivative securities.
- To understand and gain knowledge about the valuation and implication of risk management through derivatives.
- Gain knowledge of mechanics of Future contracts, Forward contracts, Swaps and Options.
- Gain complete knowledge of analyzing the asset price option dynamics using the binomial option pricing model.
- Understand the price option using the Black Scholes option pricing model.
- Invest in derivative instruments by applying their trading strategies in them.

First Year

CORE CHOICE COURSE–II

Semester-II

Code:

2. INDUSTRIAL LAW

(Theory)

Credit: 4

COURSE OBJECTIVES :

- To learn the provisions of Company Administration
- To understand the fundamental acts applicable to industrial management
- To impart regulations of the Foreign Exchange Management Act.
- To learn the provisions of The Essential Commodities Act.
- To understand the functions and powers of various Boards

UNIT – I COMPANIES ACT 1956:

Provisions of Companies Act 1956 relating to Company Administration– Board of Directors–Managing Director – Provisions about various types of meetings. Latest amendments in the Companies Act relating to company administration and governance.

UNIT – II INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951:

Objectives –Definitions – Central Advisory Council– Development Council –Regulation of Scheduled Industries – Registration and Licensing Investigation and takeover of Management of Industrial undertakings of Central Government – Effect of Central Government’s order – Management and control of undertakings owned by companies in liquidation – Power to provide relief measures –the power to exempt special cases –penalties.

UNIT – III FOREIGN EXCHANGE MANAGEMENT ACT, 1999:

Definitions – Regulation and Management of Foreign Exchange – Authorized person – contravention and penalties – adjudication and penalties – Directorate of Enforcement.

UNIT – IV THE ESSENTIAL COMMODITIES ACT, 1955 :

Powers of Central Government to Control, effect, seizure and confiscation – Consumer Protection Act 1986 – Definition – Consumer Protection Council –Consumer Disputes Redressal Agencies – District Forum – State Commission– National Commission.

UNIT – V WATER (PREVENTION AND CONTROL OF POLLUTION) ACT, 1974:

Definition –functions and powers of various Boards - Compliance regarding discharges causing pollution, Penalties and Offences – Air (Prevention and Control of Pollution) Act, 1981 - Definition –Functions and powers of various Boards – Duties of the occupier of specified industries to ensure adherence to standing Offences by companies.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Contract Act

REFERENCEBOOKS :

1. Kapoor G. K. and Dr Sanjay Dhamija, (2022), “**Company law**”, Taxmann Publications Private Limited, New Delhi.
2. Balachandran(2014), “**Economic and other legislations**”, Vijay Nicole imprints p ltd, Chennai.
3. Bare Act, (2022), “**Commercial's The Foreign Exchange Management Act, 1999**”, Commercial Law Publisher Pvt. Ltd. New Delhi.
4. Bare Act, (2020), “**Commercial's The Essential Commodities Act, 1955**”, Commercial Law Publishers (India) Pvt. Ltd, New Delhi.
5. Kapoor N.D., (2020), “**Company Law and Secretarial Practice**”, Sultan Chand and Sons, New Delhi.
6. Kapoor N.D. and Kapoor G.K., (2018), “**Corporate Laws and Secretarial Practice**”, Premier Book Company, New Delhi.
7. Kapoor N.D., (2011), “**Handbook of Industrial Law**”, Sultan Chand & Sons, 23, Darya Ganj, New Delhi.
8. Prashant Vithal Kadam, (2021), “**Economic Legislation – Law & Practice**”, Sultan Chand & Sons, New Delhi.
9. Tejpal Sheth, (2019), “**Corporate Laws**”, Taxman Publication, Mumbai
10. Vinay N. Paranjape, (2021), “**Environmental Law**”, Central Law Agency, New Delhi.

ONLINE REFERENCES :

1. MOOC Material: **Corporate Law**, Created by National Law University Delhi, Delivered by Swayam, Taught by: (Dr.) Harpreet Kaur.
2. MOOC Material: **Environmental Law**, Created by: National Law University, Delhi, Delivered by Swayam, Taught by: Dr Bharti Kumar.
3. MOOC Material: **Business Law for Managers**, Created by: IIT Kharagpur, Delivered by: [Swayam](#), Taught by: Prof. S. Srinivasan, Prof. Kaushik Mukherjee
4. MOOC Material: **New Labour Codes of India**, Created by: IIT Kharagpur, Delivered by Swayam, Taught by: Prof. KD Raju.

COURSE OUTCOMES:

After completion of the syllabus, the students should have understood,

- The basics of Industrial Laws
- Regulation of Scheduled Industries relating to Registration and Licensing
- The law relating to Foreign Exchange Management Act.
- The awareness regarding Water Pollution Act.
- To gain knowledge about aspects of the Air Pollution Act

First Year

ELECTIVE COURSE-II
1. SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT

Semester-II

Code:

(Theory)

Credit: 3

COURSE OBJECTIVES :

- To introduce the concept of Portfolio management and make students acquainted with the process.
- To enable students to understand the concepts of portfolio revision and portfolio evaluation.
- To enable students to discuss the fundamental analysis required to be done for building up an ideal portfolio.
- To enable students to be acquainted with the various techniques used for doing technical analysis for the purpose of portfolio management.
- To make students aware of the various theories in Portfolio Management.

UNIT – I OBJECTIVES OF INVESTMENT DECISIONS:

Introduction, Types of Investors – Constraints - Goals of Investors - Primary and Secondary Markets - Trading in Secondary Markets - Money Market - Repos and Reverse Repos - Bond Market - Common Stocks;

UNIT – II DOW THEORY AND ELLIOT WAVE THEORY:

Introduction and Principles of Dow Theory - Significance of Dow Theory - Problems with Dow Theory – Introduction and Fundamental Concept of Elliot Wave - After Elliot **Capital Market Efficiency**-Introduction - Market Efficiency - Departures from the EMH.

UNIT - III FINANCIAL ANALYSIS AND VALUATION:

Introduction - Analysis of Financial Statements - Financial Ratios (Return, Operating and Profitability Ratios) - Valuation of Common Stocks - Technical Analysis

UNIT – IV MODERN PORTFOLIO THEORY:

Introduction - Diversification and Portfolio Risks - Equilibrium Models. The CAPM Multifactor Models -The Arbitrage Pricing Theory – Algorithmic trading

UNIT – V INVESTMENT MANAGEMENT:

Introduction - Investment Companies - Active vs. Passive Portfolio Management - Cost of Management - Entry/Exit Loads Fees - Net Asset Value - Classification of Funds - Other investment companies - Performance assessment of managed funds

(Theory-70% and Problems-30%)

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Credit rating – Security market indicators

REFERENCE BOOKS:

1. Vanita Tripathi, (2020), “**Taxmann’s Fundamentals of Investments**”, Taxmann Publications. New Delhi.
2. Baddeley M.C, (2017), “**Investment Theories and Analysis**”, Palgrave Macmillan. United Kingdom.
3. Chandra, P., (2017), “**Investment Analysis and Portfolio Management**”, McGraw-hill education. New York.
4. Gerald R. Jensen and Charles P. Jones, (2019), “**Investment Analysis and Management**”, Wiley, New Jersey.
5. Michael Dempsey, (2020), “**Investment Analysis – An Introduction to Portfolio Theory and Management**”, Routledge, New York.
6. NSE Academy, NCFM – “**Investment Analysis and Portfolio Management Module**”, Mumbai.
7. Volker Then, Christian Schober, Olivia Rauscher, Konstantin Kehl, (2018), “**Social Return on Investment Analysis- Measuring Impact of Social Investment**”, Macmillan, .United Kingdom.
8. Subrata Mukherjee, (2021), “**Security Analysis and Portfolio Management**”, S Chand And Company Ltd, New Delhi.
9. Fischer Donald E., Jordan Ronald and Pradhan Ashwini (2018), “**Security Analysis Portfolio Management**”, Pearson Education, London.
10. Kevin S., (2015), “**Security Analysis and Portfolio Management**”, PHI Learning, New Delhi.

ONLINE REFERENCES :

1. MOOC Material: **Securities Analysis and Portfolio Management**, Created by: IIT Kharagpur, Delivered by: NPTEL , Taught by: Prof.J.Mahakud
2. MOOC Material: **Portfolio and Risk Management**, Created by: Indian School of Business, Hyderabad, Delivered by: Coursera , Taught by: Ramabhadran Thirumalai
3. MOOC Material: **Introduction to Investments (edX)**, Created by: IIM, Bangalore, Taught by: S.G. Badrinath
4. MOOC Material: **Investment and Portfolio Management Specialization**, Created by: Jones Graduate School of Business, Delivered by: Coursera Taught by :ArzuOzoguz and Jill Foote

COURSE OUTCOMES:

After completion of the syllabus, the students should have understood,

- Describe the characteristics of various investment alternatives available to investors and discusses how the securities market functions and primary and secondary markets work
- Analyse the principles of Dow Theory, Elliot Wave Theory and Efficient Market Hypothesis
- Collaborate the analysis of financial statements - financial ratios and the strategies followed by the investment wizards of the world while sensitizing the pitfalls of the investment game
- Integrate the applications of modern portfolio theory and arbitrage pricing theory
- Articulate the knowledge on diversification and portfolio risks, equilibrium models and set of guidelines for investors with varying inclinations

First Year

**ELECTIVE COURSE-II
1. INDIAN FINANCIAL SYSTEM**

Semester-II

Code:

(Theory)

Credit: 3

COURSE OBJECTIVES :

- To provide students with basic concepts and theories of Finance, its markets and various services provided in the Finance sector.
- To provide students with the knowledge of various instruments traded in the financial markets.
- To provide information to students about the current financial system in India.
- To help them understand the various financial intermediaries and their importance in the financial system.
- To familiarize students with recent changes and elements of financial markets and services

UNIT – I HISTORICAL BACKGROUND:

Tracing the history of Indian financial system, components of Indian financial system, constitution of Indian financial system to economic development.

UNIT – II FINANCIAL INSTITUTIONS:

Commercial Banking - Nationalization of commercial Banks, Narasimhan Committee Report, Structure of Commercial Banks in India, Functions, Asset structure of Commercial Institutions - SFC's SIDC's LIC, Mutual funds, EXIM Bank- Constitution, objectives and functions.

UNIT – III FINANCIAL MARKET :

Money Market - Components, Characteristics of a developed money market. Functions and Instruments. Capital market - Primary & Secondary - Meaning, Objectives, Functions, Components of Capital Market, Instruments Traded, Methods of Marketing Securities, Components of primary market. Intermediaries, Stock Market, Stock Exchange, NSE, BSE, Derivatives.

UNIT – IV FINANCIAL SERVICES:

Classification - Fund Based, Non-Fund Based and Modern Services - Hire Purchasing - Leasing - Portfolio Management - Merchant Banking - Factoring. Debt management.

UNIT – V REGULATORY INSTITUTIONS:

RBI - Organisation, objectives, role and functions, monetary policy of RBI, NABARD, SEBI- Organisation and Objectives

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Merging of Nationalized banks – Is it need of hour?

REFERENCEBOOKS:

1. Pathak Bharti, (2018), “**Indian Financial System**”, Pearson Education, London.
2. Khan M.Y., (2019), “**Indian Financial System**”, McGraw Hill, New York.
3. Siddhartha Sankar Saha(2020), “**Indian Financial System: Financial Markets, Institutions and Services**”, McGraw Hill, New York.
4. Pathak, (2014), “**Indian Financial System**”, Pearson Education India, Chennai
5. Jain T.R., (2020), “**Indian Financial System**”, VK Global Publications Pvt Ltd, NewDelhi.
6. Sujatra Bhattacharyya, (2017), “**Indian Financial System**”, Oxford University Press,United Kingdom.
7. Bhole, (2017), “**Financial Institutions and Markets: Structure, Growth & Innovation**”, McGraw Hill Education, New York.
8. Nisha Aggarwal , Neeti Gupta and Shashi K. Gupta, (2015), “**Financial Institutions and Markets**”, Kalyani Publishers, New Delhi.
9. Natrajan K, and Gordon E., (2016), “**Financial Markets and Services**”, HimalayaPublishing House, Pune.
10. Ushir D.G., Ameya A. Patil, (2022), “**Financial Markets and Institutions in India**”, Nirali Prakashan, Pune.

ONLINE REFERENCES :

1. MOOC Material: **Introduction to Banking and Financial Markets**, Created by Indian Institute of Management Bangalore , Delivered by Swayam, Taught by: Narayan P.C.
2. MOOC Material:**Financial Institutions and Markets**, Created by: IIT Kharagpur, Delivered by Swayam, Taught by: Prof. Jitendra Mahakud
3. MOOC Material: **Banking and Financial Markets: A Risk Management Perspective**, Created by: Indian Institute of Management Bangalore, Delivered by: [Swayam](#), Taught by: Narayan P.C.
4. MOOC Material: **Indian Financial Markets and Services**, Created by: Department of Economics, Gujarat University,, Delivered by Swayam, Taught by: Pradeep P. Prajapati

COURSE OUTCOMES:

After completion of the syllabus, the students should have understood,

- Understand the role and importance of the Indian financial market.
- Students are able to analyse the financial market processes and their factors, and make successful financial decisions at an individual as well as company level.
- Students are able to analyse different credit instruments and ownership instruments use statistical reasoning for research projects undertaken later
- To differentiate between fund based and fee based financial activities of the Indian financial system.
- To acquire an understanding of various concepts related to leasing, hire purchase, factoring, bill discounting , VC and Merchant banking.

First Year

**NON MAJOR ELECTIVE COURSE-I
INTRODUCTION TO ACCOUNTING
(Theory)**

Semester-II

Code:

Credit: 2

COURSE OBJECTIVES :

- Acquire conceptual knowledge of the basics of accounting
- Identify events that need to be recorded in the accounting records
- Develop the skill of recording financial transactions and preparation of reports
- Equip with the knowledge of the accounting process and preparation of final accounts
- Determine the useful life and value of the depreciable asset

UNIT – I INTRODUCTION TO ACCOUNTING:

Meaning of accounting – meaning and objects of Book Keeping – accounting – concepts and conventions – Principles of double-entry – kinds of accounts – journal and ledger accounts.

UNIT – II BOOKS OF ACCOUNTS:

Subsidiary books – purchase book, sales book, purchase returns book, bills receivable book, bills payable book, cash book, Analytical petty cash book and journal proper – bank reconciliation statement.

UNIT – III TRIAL BALANCE AND RECTIFICATION OF ERRORS:

Trial balance – preparation – errors disclosed and Errors not disclosed by its suspense account – rectification of errors.

UNIT – IV PREPARATION OF FINAL ACCOUNTS:

Preparation of final accounts – trading account, profit and loss account, balance sheet –

UNIT – V

Adjusting and closing entries in final accounts

Note: Theory : 20 % : Problems: 80 %

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Methods of Depreciation

(Fixed Percentage on Original Cost Method and Diminishing Balance Method only).

REFERENCEBOOKS :

1. Vinayakam N, Mani P L and Nagarajan K L., (2010), “**Principles of accountancy**”, EURASIA Publishing House (PVT) Ltd. Ram Nagar, New Delhi.
2. Jain and Narang, (2014), “**Advanced Accountancy**”, KALYANI Publishers, New Delhi.
3. P C Tulsian and Bharat Tulsian (2018) “ **Financial Accounting For B.Com. (Hons.)**” S. Chand Publishing, New Delhi.
4. Reddy T.S and Murthy A,(2012),“**Financial Accounting**”, Margham publications,Chennai.
5. Goyal V.K (2008) “**Financial Accounting**”, Excel Books, Kerala
6. Hanifa M. &Muherjee A., (2018), “**Financial Accounting**”,McGraw Hill Education,New York.
7. Maheshwari S.N, Suneel K. Maheshwari and SharadMaheshwari,(2018), “**Financial Accounting**”, Vikas Publishing House, Noida.
8. Jawahar and Laleema Srivastava, (2014), **Financial Accounting**. S.Chand Publishing,New Delhi.
9. Raman B.S, (2018), “**Financial Accounting**”, (Volume 1), United Publisher,California.
10. Monga J.R, Raja Bahadur,(2020), “**Basic Financial Accounting**”, Scholar Tech Press,

ONLINE REFERENCES :

1. MOOC Material:*Introduction to Financial Accounting*, created by The University of Pennsylvania, Delivered by Coursera, Taught by: Brian J Bushee
2. MOOC Material: *Financial Accounting*, Created by Indira Gandhi National Open University, Delivered by Swayam, Taught by: Prof. Sunil Kumar.
3. MOOC Material: *Financial Accounting*, Created by Devi Ahilya Viswavidyalaya, Indore, Delivered by Swayam, Taught by: Dr Manish Sitlani.
4. MOOC Material: *Financial Accounting*, Created by IIT Bombay, Delivered by Swayam, Taught by: Prof. Varadraj Bapat

COURSE OUTCOMES:

The students, after the completion of the course would be able to

- Understanding the concept of accounting, Principles of double entry
- Know the various types of subsidiary books
- Get the knowledge of Error types and Trial balance
- Know about final accounts
- Learn methods of depreciation.

Second Year

**CORE COURSE–VII
ADVANCED CORPORATE ACCOUNTING
(Theory)**

Semester-III

Code:

Credit: 5

COURSE OBJECTIVES :

- To enable the students to have a comprehensive practice in the preparation of corporate accounts.
- To familiarize with the provisions of Companies Act that are suitable to corporate sector.
- To acquaint with the knowledge relating to Holding Company Accounts along with the accounting standards.
- To able to construct the accounting process relating with liquidation process.
- To elaborate the knowledge relating principles and provisions relating to banking and insurance companies.

UNIT – I GOOD WILL AND SHARES :

Basic accounting standards – Provisions relating to Valuation of Goodwill (AS No.26) and Shares.

UNIT – II MERGER AND ACQUISITIONS :

Nature of Merger – Nature of Purchase (AS No. 14) and Re-Construction of Companies – Internal Re-Construction and External Re-Construction – Companies final accounts.

UNIT – III HOLDING COMPANY :

Holding Company Accounts AS No. 21(excluding chain and cross owing).

UNIT – IV LIQUIDATION :

Liquidation - Final Statement of Accounts – Statement of affairs – Deficiency account.

UNIT – V BANKING AND INSURANCE COMPANIES :

Accounts of Banking Companies – Insurance Companies (New Format only) – Life insurance – General Insurance (New Format) - Human Resource Accounting – Definition, Objectives and Valuation Methods.

(Problem: 80% and Theory: 20%)

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only):

Case study of any one Indian merger

REFERENCE BOOKS :

1. Sekar. G, Saravana Prasath. B, (2022), “CA Inter Student's Hand Book Advanced Accounting” (15th Edition), Commercial Law Publishers (India) Pvt. Ltd. - Padhuka's.

2. Gupta R.L and Radhaswamy M, (2021), “**Corporate Accounting**”, (14th Edition), Sultan Chand & Sons, New Delhi.
3. Jain. S. P. and Narang. K. L, (2021), “**Advanced Accountancy (Volume - II) (Corporate Accounting)**”, (23rd Edition), Kalyani Publishers, India.
4. Arulanandam and Raman, (2019), “**Advanced Accountancy**”, Himalaya publishing house, Hyderebad.
5. Gupta R.L and Radhaswamy M, (2018), “**Advanced Accountancy**”, (13th Edition), Sultan Chand & Sons, New Delhi.
6. Maheshwari. S. N, Sharad K Maheshwari. C. A and Suneel K Maheshwari, (2018), “**Corporate Accounting**”, (6th Edition), Vikas Publishing, India.
7. Shukla. M. C, Gupta. S. C, and Grewal. T. S, (2016), “**Advanced Accounts**”, (19th Edition), S Chand Publishing, India.
8. Gupta R.L and Gupta VK (2015), “**Introductory Corporate Accounting**”, (5th Edition), Sultan Chand & Sons, New Delhi.
9. Shukla M.C, Grewal T.S. and Gupta S.C, (2010), “**Solutions to Problems in Advanced Accounts**”, S Chand & Company, India.
10. Maheshwari. S. N and Suneel K Maheshwari, “**Problems and solutions in advanced accountancy**”, (6th Edition), Vikas Publishing, India.

ONLINE REFERENCES :

1. MOOC Material: *Accounting for Merger and Acquisitions: Advanced Topics*, Created by University of Illinois at Urbana, Delivered by: Coursera, Taught by: Oktay Urcan.
2. MOOC Material: *Advanced Corporate Strategy*, Created by Indian Institute of Management Bangalore, Delivered by: Swayam, Taught by: Srinivasan and Sai Yayavaram.
3. MOOC Material: *Essentials of Corporate finance Specialization*, Created by University of Melbourne, Delivered by: Swayam, Taught by: Paul Kofman and Sean Pinder.
4. MOOC Material: *Introduction to Corporate Finance*, Created by University of Pennsylvania, Delivered by Swayam, Taught by: Michael R Roberts.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- The students will be able Construct the financial statements of company within the frame work of Ind AS 2.
- The students will be able to devise a plan for reconstruct the capital structure in the financial statement of Joint stock company ltd.
- The students will be able to determine how the companies are analyzed at the time of Merger and Acquisition and its accounting procedures.
- The students will familiarize about the concepts and the legal requirements related to presentation of accounts by a holding company.
- The students will be able to justify the outstanding claims against the Company and satisfy those claims in the manner and order prescribed by law.
- The students will be to elaborate the various principles, provisions that govern the banking and insurance companies and how the Human resources are maintained in an organization in order to achieve cost effective organizational objectives.

LEARNING OBJECTIVES :

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware Computerized Accounting

UNIT – I :

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

UNIT – II :

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

UNIT – III :

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT – IV :

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

UNIT – V :

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting - Procedure for Creating a new company – Groups Creation - Ledger Creation - Vouchers creations – Payment voucher – Receipts voucher – Sales voucher – Purchase voucher – Journal voucher – Contra voucher.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Recent developments in computer world

REFERENCE BOOKS :

1. Hem Chand Jain and Tiwari. H. N,(2021), “**Basics of Computer Applications in Business**”, (3rd Edition), Taxmann Publications Private Limited, India.
2. Sandeep Srivastava, Mirza Shab Shah and Meera Goyal, (2021), “**Computer Applications in Business**”, (Latest Edition), SBPD Publications, India.
3. Sushil Kumar Sharma and Mansi Bansal, (2017), “**Computer Applications in Business**”, (2018 Edition), Taxmann Publications Private Limited, India.
4. Diganta Das, (2016) “**Computer Applications in Business**”, Generic B, Australia.
5. Vallabhan. S. V, (2011), “**Computer Applications in Business**”, (3rd Edition), Sultan Chand & Sons, New Delhi.
6. Niranjana Shrivastava, (2010), “**Computer Applications in Management**”, Dreamtech Press, India.
7. Alexis Leon and Mathews Leon, (2009), “**Fundamentals of Information Technology**”, (2nd Edition), Vikas Publishing Company, New Delhi.
8. Kumar. K and Rajkumar. S,(2009), “**Computer Applications in Business**”, (2nd Edition), McGraw Hill Education, India.
9. Leon Alexis, (2009), “**Fundamentals of Information Technology**”, (2nd Edition), Vijay Nicole, India.
10. Deepak Bharihoke, (2007), “**Fundamentals of Information Technology**”, (3rd Revised Edition), Excel Publications, New Delhi.
11. Sinha. P. K., (2004), “**Computer Fundamentals: Concepts, Systems & Applications**”, (8th Edition), BPB Publications, India.

ONLINE REFERENCES :

1. MOOC Material: *Introduction to Information Technology and Information Systems*, Created by Destin Learning, Delivered by Udemy, Taught by: Sharon. D.
2. MOOC Material: *Introduction to Technical Support*, Created by: IBM, Delivered by: Coursera, Taught by: Rav Ahuja and Amy Norton.
3. MOOC Material: *Database Design and Operational Business Intelligence Specialization*, Created by UCI, Division of Continuing Education, Delivered by: Coursera, Taught by: Tim Carrington.
4. MOOC Material: *Introduction and Programming with IoT Boards*, Created by Graduate school of Information Technology, Pohang University of Science and Technology, Korea, Delivered by: Coursera, Taught by: James Won-Ki Hong.

COURSE OUTCOMES:

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

- Know Evolution, Classification and Applications of Computers.
- Understand Computer peripherals.
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation.
- Do Data Communication and BDP.
- Aware Computerized Accounting.

Second Year

CORE PRACTICAL-I

Semester-III

Code:

**INFORMATION TECHNOLOGY
(Practical)**

Credit: 5

LEARNING OBJECTIVE :

- To create company, ledger and alteration, and Voucher entry.
- To reconcile bank transactions
- To process sales and purchase orders,
- To calculate GST and TDS
- To enter journal, vouchers and prepare balance sheet.

LIST OF PRACTICAL :

- Company creation, ledgers, vouchers
- Bank reconciliation
- Sales and purchase order processing
- GST calculation
- TDS and its calculations
- Contra, journal and manufacturing vouchers
- Ledgers and Trail balance
- Profit & Loss account and Balance sheet

LEARNING OUTCOMES :

On successful completion of the course, the students will acquire skill on:

- Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT.
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- Page maker and methods to use.
- Photoshop, Images and Animation

Second Year

**CORE CHOICE COURSE-III
1. ACCOUNTING FOR BUSINESS
DECISIONS**

Semester-III

Code:

(Theory)

Credit: 4

COURSE OBJECTIVES :

- This Programme is designed to provide high quality education in theoretical.
- To provide practical knowledge and skills in various aspects of accounting.
- To pursue or further advance their careers in business.
- To Know the Standard Costing and Functional Budgeting.
- To understand the Value Chain Analysis.

UNIT – I INTRODUCTION TO FINANCIAL ACCOUNTING :

Accounting principles-concepts and conventions- Journal – Ledger – Trial Balance – Adjustments – Final accounts of a Sole Trader - Profit and Loss Account - Balance Sheet- Company Final Accounts as per the New Companies Act Schedule III - International Accounting Standards and Indian Accounting Standards- Indian GAAP– IFRS – Emissions Trading and Accounting of Carbon Credits.

UNIT – II COST ACCOUNTING :

Difference between Management Accounting and Financial Accounting - Definition and Scope of Cost Accounting - Significance and Limitations of cost accounting - Cost Classification - Cost Sheet - Methods of Costing - Process Costing - Job Costing

UNIT – III MANAGEMENT ACCOUNTING :

Definitions – Scope - Significance and Limitations - Marginal Costing - Cost-Volume-Profit Analysis - Break Even Analysis-Profit planning - Decisions Regarding Sales Mix - Make or Buy decisions – Problem of key factor

UNIT – IV STANDARD COSTING AND BUDGETARY CONTROL :

Standard Costing - Variance Analysis-Material and Labour Only- Budgets and Budgetary Control - Classification of Budgets – Functional Budget – Production, Sales, Raw Materials Purchase and Cash Budget - Flexible Budgeting - Zero Based Budgeting.

UNIT – V RECENT TRENDS IN COST ACCOUNTING :

Value Chain Analysis - Quality Costing – Target Costing-Life Cycle Costing-Kaizen Costing-Activity Based costing.

(Theory-20% and Problem-80%)

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Ratio Analysis

REFERENCE BOOKS :

1. Gupta K.L, (2022), “**Accounting for Managerial Decisions**”, Revised Edition, Sahitya Bhawan Publications, Uttar Pradesh.
2. Larry M. Walther, (2018), “**Financial Accounting**”, Create Space Independent Publishing Platform, Luxemborg.
3. Vijayesh Kumar, Ilya Bystrov and Nisha Rana, (2016), “**Accounting for Managerial Decision Making**”, 1st Edition, Global Vision Publishing House, New Delhi.
4. Jain SP and Narayan KL, (2016), “**Cost Accounting Principles and Practices**”, 25thEd, Kalyani Publishers, New Delhi.
5. Sharma R.K, Shashi K and Gupta, (2016), “**Management Accounting Principles and Practices**”, 13th Ed, Kalyani Publishing house, New Delhi.
6. Kavita Chordiya, (2015), “**Accounting for Business Decisions**”, 1st Edition, Everest Publishing House, Pune-Maharashtra.
7. Shukla M.C, T.S. Grewal and S.C. Gupta, (2015), “**Advanced Accounting**”, S. Chand & Co., New Delhi.
8. Gupta R.L. and Radhasamy. M, (2014), “**Advanced Accounting**”, 17th Edition, Sultan Chand & Son, New Delhi.
9. Arora, M.N, (2012), “**A Text Book of Cost Accountancy**”, 10th Ed., Vikas Publishing House, New Delhi.
10. Ghosh T.P, (2011), “**Accounting Standards and Corporate Accounting Practices**”, Taxmann Publications, New Delhi.
11. Jerold Zimmerman, (2010), “**Accounting for Decision Making and Control**”, 7th Edition, McGraw-Hill Education, New York.
12. Needles Belverd E. (2010), “**Accounting for Decision Making**”, 1st Edition, Thomson Press (India) Ltd, Tamil Nadu.

ONLINE REFERENCES :

1. MOOC Material: **Financial Accounting: Foundations (Coursera)**, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.
2. MOOC Material: **Accounting for Decision Making (Coursera)**, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.
3. MOOC Material: **Financial Accounting: Advanced Topics (Coursera)**, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.
4. MOOC Material: **Accounting for Business Decision Making: Strategy Assessment and Control**, Created by: University of Illinois, Delivered by Coursera, Taught by: Gary Hecht.

COURSE OUTCOMES:

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

- Analyse and interpret management information and to make decisions based on the information available.
- Evaluate financial data utilizing various financial statement analysis.
- Understand and apply the theoretical aspects of accounting methods used for collecting, recording and reporting financial information.
- Describe the underlying theories of modern accounting and describe the conceptual framework of accounting.
- Understand the types of costing and budgeting.
- Understand about the International accounting standards and Indian accounting standards.

Second Year

CORE CHOICE COURSE–III
2. INSURANCE MANAGEMENT
(Theory)

Semester-III

Code:

Credit: 4

COURSE OBJECTIVES :

- To know the concept and techniques of identifying, measuring.
- To managing insurance policies.
- To know economic protection of the dependents.
- To understand Nature and Use of Fire Insurance.
- To know the Accident Insurance.

UNIT – I INSURANCE:

Concept and significance of insurance - Principles of Insurance – Kinds of Insurance – Life and Nonlife Insurances – Indian scenario of Insurance – Impact of LPG on Insurance Industry in India – Role and functions of Insurance Regulatory Authority of India (IRDA).

UNIT – II LIFE INSURANCE :

Meaning – Life Insurance as a means of economic protection of the dependents – Planning for life cover – Factors and Criteria – Procedure for issuing a life insurance policy – Issue of duplicate policy – Nominations – Assignment – Revival – Surrender value – Claim settlement – Rural and Social Insurance: Meaning, Need and features.

UNIT – III FIRE INSURANCE :

Meaning, Nature and Use of Fire Insurance – Fire Insurance Contract – kinds of policies – policy conditions – payment of claim – Reinsurance – Double insurance – progress of Fire Insurance.

UNIT – IV MARINE INSURANCE :

Meaning and Nature of Marine Insurance – Classifications of policies – policy conditions – Premium calculation – Marine Losses – Payment of Claims – Progress of Marine Insurance Business in India.

UNIT – V PERSONAL ACCIDENT INSURANCE :

Motor Insurance – Burglary Insurance – Miscellaneous of insurance including Social Insurance – Rural Insurance and Prospects of Agriculture insurance in India – Health Insurance – Liability Insurance.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Mediclaim insurance in India

REFERENCE BOOKS :

1. Gupta. P.K., (2021), “**Insurance and Risk Management**”, (2nd Edition), Himalaya Publishing House, Mumbai.

2. Taxmann, (2021), “**Insurance Law Manual with IRDA Guidelines**”, (22nd Edition), Taxmann Publication Private limited, Chennai.
3. Khan. M.Y, (2019), “**Indian Financial System**”, (11th Edition), Tata McGraw Hill, India.
4. Gupta. P. K, (2016), “**Essentials of Insurance and Risk Management**”, (1st Edition), Himalaya Publishing House, Mumbai.
5. John Teale, (2016), “**Insurance and Risk Management**”, (3rd Edition), John Teale Publishing, Australia.
6. Anand, Agarwal and Goyal, (2009), “**Emerging Trends in Banking, Finance and Insurance Industry**”, Himalaya Publishing House, Mumbai.
7. Mishra. M.N, (2008), “**Insurance – Principles and Practice**”, (22nd Edition) S. Chand Ltd, New Delhi.
8. Krishnaswamy. G, (2008), “**A Text book on Principles and Practice of Life Insurance**”, Excel Books, New Delhi.
9. Bodla. B.S, Garg M.C. and Singh K.P, (2004), “**Insurance Fundamentals, Environment and Procedure**”, Deep & Deep Publications Pvt. Ltd., New Delhi.
10. Trieschmann James, (2005), “**Risk Management and Insurance**”, (12th Edition), Thomson Press Ltd, India.
11. Anand Ganguly, (2002), “**Insurance Management**”, New Age International Publishers, New Delhi.

ONLINE REFERENCES :

1. MOOC Material: *Financial Derivatives and Risk Management*, Created by Department of Management Studies, Indian Institute of Technology Roorkee, Delivered by: Coursera, Taught by J. P. Singh.
2. MOOC Material: *Fundamental of Insurance*, Created by CEC and Madurai Kamaraj University, Delivered by: Swayam, Taught by K. Uma.
3. MOOC Material: *Introduction to Risk Management*, Created by New York Institute of Finance, Delivered by: Coursera, Taught by Joseph Iraci and Jack Farmer.
4. MOOC Material: *Principles of Risk Management and Insurance*, Created by Boston San Francisco New York, Delivered by Coursera, Taught by George E. Rejda.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Understand the concepts and significance of insurance, principles and kinds of insurance, impact of LPG on insurance industry in India and IRDA regulations for insurance business.
- Acquaint with life insurance and procedure followed for issuing life insurance policies, nominations, assignments, and revival and surrender value and claim settlement procedure for life insurance policies.
- Gain an insight on the nature of fire insurance and to know the procedure for making claims against different kinds of insurance policies.
- Gain an insight on the nature of Marine Insurance and to know the procedure for making claims against different kinds of insurance policies.
- Understand the features of personal accident insurance and general insurance.

Second Year

**ELECTIVE COURSE–III
1, MANAGEMENT INFORMATION SYSTEM
(Theory)**

Semester-III

Code:

Credit: 3

COURSE OBJECTIVES :

- To enable the students to trace the growing importance of information system.
- To know the vital role in decision making.
- To understand the role of computers and financial areas.
- To know the system, development process & approaches.
- To understand the Recent developments in information technology.

UNIT – I INFORMATION SYSTEM :

Establishing the framework - Business model – information system architecture – Evolution of information systems.

UNIT – II MODERN INFORMATION SYSTEM :

System development Life Cycle – Structured methodologies – Designing computer-based method - procedures control and designing structured programs.

UNIT – III FUNCTIONAL AREAS :

Finance, Marketing, Production, Personnel – Levels, Concepts of DSS, EIS, ES – Comparison - concepts and knowledge representation – managing international information system.

UNIT – IV TESTING SECURITY :

Coding Techniques – Detection of Error – Validation – Cost benefit analysis – Assessing the value and risk of information systems.

UNIT – V MIS IN INDIAN ORGANIZATIONS :

Recent developments in information technology - Installation of Management Information & Control System in Indian organization.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Problems and issues in Indian MIS

REFERENCE BOOKS :

1. George. M. Marakas Ramesh Behl and James O'Brien, (2019), “**Management Information Systems**”, Kindle Edition, Computers and Technology eBooks.

2. Ramesh Behl, James A. O'Brien, and George M. Marakas, (2019), "**Management Information System**", (11th Edition), McGraw Hill Education, India.
3. Kenneth C Laudon and Jane P. Laudon, (2017), "**Essentials of MIS**", (12th Edition), Pearson eText.
4. Jayaram Hiregange and Deepak Rao, (2016), "**India GST for Beginners**", (2nd Edition), White Falcone Publishing, Chandigarh.
5. Azam. M, (2012), "**Management Information System**", Tata McGraw Hill Education, India.
6. Rajagopalan. S. P, (2012), "**Management Information Systems**", (2nd Edition), Margham Publications, Chennai.
7. Kelkar. S. A, (2009), "**Management of Information systems**", (2nd Edition), PHI learning PVT Ltd., New Delhi.
8. Goyal D. P, (2006), "**Management Information Systems, Management Perspectives**", (2nd Edition), Macmillan Publishers, New York.
9. Leonard Jessup and Joseph, (2002), "**Information Systems Today**", Pearson Publisher, USA.
10. Gordon B. Davis and Margrethe H. Olson, (1985), "**Management Information Systems: Conceptual Foundations, Structure and Development**", (2nd Edition), Tata McGraw Hill. U.S.
11. Gordon B. Davis, "**Management Information System: Conceptual Foundations**", McGraw Hill, U.S.A.
12. Alexis Leon and Mathews Leon, "**Introduction to Information Systems**", McGraw Hill Education Publisher, India.

ONLINE REFERENCES :

1. MOOC Material: **Introduction to Management Information System**, Created by Vinod Gupta School of Management, IIT Kharagpur, Delivered by: Swayam, Taught by: Kunal Kanti Ghosh, Saini Das and Surojit Mukherjee.
2. MOOC Material: **Management Information System**, Created by Savitribai Phule Pune University, Delivered by: Swayam, Taught by: Abhilasha Ambatipudi.
3. MOOC Material: **Leadership and Management**, Created by: INFOSEC, Delivered by: Coursera, Taught by: Cicero Chimbanda.
4. MOOC Material: **Information System Specialization**, Created by University of Minnesota, Delivered by: Coursera, Taught by: Gautam Ray, Jason Chan, Ken Reily and Soumya Sen.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Learn the principles of Management Information System for organizations.
- Understand the uses, function of application MIS in organization.
- Analyze the scope of MIS for business organizations.
- Know about the coding techniques and detection of error.
- Identify the recent development in information technology.

Second Year

**ELECTIVE COURSE–III
PROJECT MANAGEMENT
(Theory)**

Semester-III

Code:

Credit: 3

COURSE OBJECTIVES :

- To understand the concepts of Project Management for planning to execution of projects.
- To understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation.
- To enable them to comprehend the fundamentals of Contract Administration- Costing and Budgeting.
- Make them capable to analyze - apply and appreciate contemporary project management tools and methodologies in Indian context.

UNIT – I AN OVERVIEW OF PROJECT MANAGEMENT :

Project Management Meaning and scope - Need of project management-Life cycle of a project - Conception and selection- planning and scheduling- implementation and control-Evaluation and Termination.

UNIT – II PROJECT SPECIFICATIONS :

Project Analysis and Selection Identification of investment opportunities- project initiation- Market and Demand Analysis- Technical Analysis- Economic and Financial Analysis- Social Cost and Benefit Analysis- Formulation of Detailed project report.

UNIT – III PLANNING AND SCHEDULING OF PROJECTS :

Project Planning & Scheduling Planning Resources - Planning of Physical Resources -Planning of Human Resources - Planning Financial Resources - Project Organizing -Planning Time Scales - Network/PERT Analysis – CPM Analysis.

UNIT – IV MANAGEMENT INFORMATION SYSTEM :

Implementation and Control Project Management Information System - Monitoring and Reporting Physical resources - human resources-and financial resources - cost control.

UNIT – V PROJECT EVALUATION :

Project Completion and Evaluation Integrated Project Management Control System -managing Transition for project to operation - project completion and evaluation – project review - project termination.

(Theory:80% and Problem: 20%)

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Recent developments in Project Management

REFERENCE BOOKS :

1. Sharma K.R, (2022), “**Project Management: Text and Practice**”, Atlantic Publishers and Distributors (P) Ltd, India.
2. Jeffrey K. and Pinto (2020), “**Project Management- Achieving Competitive Advantage**”, (5th Edition), Pearson, India.
3. Pradeep Pai, (2019), “**Project Management**” (1st Edition), Pearson Education, India.
4. Nagarajan, K., (2017), “**Project Management**” (8th Edition), New Age International (P) Ltd Publishers, New Delhi.
5. Meredith, Mantel and Shafer, (2017), “**Project Management, ISV: A Managerial Approach**”, Wiley, India.
6. Erik Larson and Clifford Gray, (2017), “**Project Management: The Managerial Process**” (6th Edition), McGraw Hill Education, US.
7. Jack R. Meredith and Samuel J. Mante, (2012), “**Project Management: A Managerial Approach**”, (8th Edition), Wiley, India.
8. Kamaraju Ramakrishna, (2010), “**Essentials of Project Management**”, PHI Learning Pvt. Ltd., New Delhi.
9. Panneerselvam. R and Senthilkumar. P., (2009), “**Project Management**”, PHI- Delhi- 2009.
10. Maylor, (2004), “**Project Management**”, (3rd Edition), Pearson, India.

ONLINE REFERENCES :

1. MOOC Material: *Project Management Principles and Practices Specialization*, Created by University of California, Irvine, Delivered by: Coursera, Taught by: Margaret Meloni.
2. MOOC Material: *Fundamentals of Project Planning and Management*, Created by University of Virginia, Delivered by: Coursera, Taught by: Yael Grushka-Cockayne.
3. MOOC Material: *Project Management: Tools, Approaches, Behavioural Skills Specialization*, Created by Politecnico di Milano, Delivered by: Coursera, Taught by: Daniel Trabucchi.
4. MOOC Material: *Introduction to Project Management*, Created by Project Network, Delivered by Coursera, Taught by Megan Peck.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Understand project characteristics and various stages of a project.
- Understand the conceptual clarity about project organization and feasibility analyses: Market-Technical- Financial and Economic.
- Analyse the learning and understand techniques for Project planning- scheduling and Execution Control.
- Apply the risk management plan and analyse the role of stakeholders.

MANAGEMENT CONCEPTS**Code:****(Theory)****Credit: 2****COURSE OBJECTIVES :**

- To understand the nature and scope of management.
- To know the difference between management and administration.
- To understand various levels of management.
- To describe the various skills that are necessary for successful managers.
- To know the nature, importance and types of control.

UNIT – I NATURE AND PROCESS OF MANAGEMENT :

Meaning, Features, Functions and Importance of Management, Management as Science, Art and Profession; Managerial Skills, Tasks of Management, Role of Managers.

UNIT –II PLANNING :

Features, Nature, Importance, Benefits, Limitations, Elements, and Principles of Planning, Planning Process. Strategy- Meaning, Features, Benefits, Limitations and Process of Strategy, Implementation of Strategies, Levels of Strategy, Environmental Analysis and Diagnosis. Decision Making-Features, Nature, Process, Types of Decision Making, Approaches to Decision Making, Techniques of Decision Making, Models of Decision Making.

UNIT – III ORGANIZING :

Elements, Nature, Process and Importance of Organizing, Organization Chart, Principles, Advantages, Limitations and Kinds of Organization Chart, Organization Manuals, Span of Management, Principles of Organizing, Women in Workplace. Motivation- Meaning, Nature and Importance of Motivation, Approaches to Motivation, Theories of Motivation.

UNIT – IV DIRECTING :

Nature, Principles and Importance of Directing, Supervision, Supervisor's role, Qualities of Supervisor. Leadership:Meaning, Elements, Process, Nature and Importance of Leadership, Leadership Styles, Management and Leadership, Effective Leadership, Qualities of a leader.

UNIT – V CONTROLLING :

Meaning, Nature, Importance and Types of Control, Resistance to Control, Ways to overcome resistance to Control, Focus of Control, Control Process, Essentials of an Effective Control System, Principles of Control.

UNIT –VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Motivation and Communication

REFERENCES BOOKS :

1. Sanjay Gupta, (2022), “Management Concept and Practices”, 1st Edition, SBPD Publications, Agra.
2. Sanjay Gupta and Jay Bansal (2021), “Management Concepts”, 1st Edition, SBPD Publications, Agra.
3. David Baddy, (2018), “Management: An Introduction”, Seventh Edition, Pearson, New York.
4. Peter Eichhorn and Ian Towers,(2018), Principles of Management: Efficiency and Effectiveness in the Private and Public Sector, Springer International Publishing, Switzerland.
5. Women in the Workplace, (2017), McKinsey & Company Report.
6. Supriti Bezbaruah, (2015), Banking on Equality: Women, Work and Employment in the Banking Sector in India, Routledge, Oxen.
7. Stephen P. Robbins, Rolf Bergman, Ian Stagg, Mary Coulter, (2015), Management, (7th Revised Edition), Pearson Education, India.
8. Samuel C. Certo and Trevis Certo. S, (2014), “Modern Management: Concepts and Skills”, 14th Edition, Pearson, New York.
9. Chand S. N, (2009), “Management Concept, Theory and Practices”, Atlantic Publishers & Distributors Pvt Ltd, New Delhi.
10. Neeru Vashist, (2009),”Principles of Management”,(3rd Edition),Taxmann Publications, New Delhi.
11. Peter F. Drucker , (2006), “Practice of Management”, Pan Books, London.
12. 12. Stephen P. Robbins and David A. Decenzo, (2001),” Fundamentals of Management”, (3rd Ed.), Pearson Education Asia.

ONLINE REFERENCES :

1. MOOC Material: ***Critical Perspectives on Management***, Created by IE Business School, Delivered by: Coursera, Taught by: Rolf Strom-Olsen.
2. MOOC Material: ***Managing the Company of the Future***, Created by London Business School, Delivered by Coursera, Taught by: Julian Birkinshaw.
3. MOOC Material: ***Leadership, Identify, Influence and Power***, Created by Macquarie Graduate School of Management, Delivered by Open2study, Taught by: Randal Tame.
4. MOOC Material: ***Human Resources***, Created by Open Training Institute, Delivered by Open2study, Taught by: Christina Dahdal.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Understand the historical backdrop and fundamentals of Management thoughts vital for understanding the conceptual frame work of Management as a discipline.
- Know various concepts of planning, Decision making and controlling to help solving managerial problems.
- Get Knowledge on motivation theories.
- Comprehend the theories of management & evolution of management thought.
- Run the business effectively by applying the management theories.
- Act as an effective manager by applying the controlling techniques.

Second Year

**CORE COURSE–IX
FINANCIAL REPORTING**

Semester-IV

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES :

- To acquaint the students with the concepts and conventions that underlies financial statements and reporting.
- To familiarize the methods that are used to record, summarize and report the effects of financial activities in financial statements,
- To lay down the foundation of interpreting and analysing the financial statements by understanding the concepts of IFRS and GAAP.
- To identify the main users of financial information and emerging the analytical tools.
- To understand the role played by the IFRS, GAAP and Ind AS in the corporate world.

UNIT – I ACCOUNTING STANDARDS - AN OVERVIEW :

Accounting Standards-Meaning-Scope-Objectives-Benefits-Scope-Stages and Process of Standards settings in India- Accounting Standards issued by ICAI-Compliance and Applicability of Accounting Standards in India-The Companies (Indian Accounting Standards) Rules, 2015.

UNIT – II DISCLOSURES AND REPORTING :

Financial Disclosures and Reporting-Objectives and Concepts-Developments on Financial Reporting Objectives-True blood Report-Corporate Report-Stamp Report-IASB's and FASB's Conceptual Framework-Corporate Annual Report-Segment Reporting and Interim Financial Reporting.

UNIT – III AN OVERVIEW OF VARIOUS STANDARDS :

Accounting standards and its overview – Indian and International – GAAP – Introduction to IFRS - Scope – Road Map – Comparison of Ind AS, IFRS and AS – Conceptual framework – Current Status and Challenges - Definition of financial elements – Principles of recognition-measurements-presentation and disclosure.

UNIT – IV IFRS :

IFRS-2 Share Based Payments - IFRS-3 Business Combination - IFRS -10 Consolidated Financial Statement - IFRS -12 Disclosure of Interest in other entities.

UNIT – V VARIOUS ACCOUNTING STANDARD PROCEDURES :

Valuation of Inventories - Cash flow statement - Accounting for tangible & non-current assets - Accounting for intangible assets - Impairment of assets - Accounting for borrowing costs, Investment property and Revenue from contracts with customers - Provisions, contingent liabilities and contingent assets.

(Theory 70% Problems 30%)

UNIT – VI **Current Contours (for Continuous Internal Assessment Only):**

Problems in following accounting standards and measures to overcome

REFERENCE BOOKS :

1. Kapileshwar Bhalla (2020), “**Financial Reporting**”, 4th Edition, Taxmann Publications Pvt Ltd, Delhi.
2. Jayanta Ghosh (2020), “**Financial Reporting and Financial Statement Analysis**”, 1st Edition, Tee Dee Publications, Kolkata.
3. Ravi Kanth Mriyala (2022), “**Financial Reporting**”, 1st Edition, RKM Publication, Mumbai.
4. R.D Ravat and Pooja Patel (2022), “**Ind Ass**”, 8th Edition, Taxmann Publications Pvt Ltd, Delhi.
5. Jagadish Raiyani and Gaurav Lodha (2012), “**International Financial Reporting Standards and Indian Accounting Practices**”, 1st Edition, Ingram Short Title, La Vergne, USA.
6. Ashish Bhattacharyya (2019), “**Corporate Financial Reporting and Analysis**”, 2nd Edition, PHI Learning, New Delhi.
7. Dolphy D’Souza (2021), “**Indian Accounting Standards**”, 5th Edition, Snowwhite Publications Pvt Ltd, Mumbai.
8. D.S. Ravat and Nozer Shroff (2021), “**Accounting Standards**”, 6th Edition, Taxmann Publications Pvt Ltd, Delhi.
9. Steven Bragg (2021), “**IFRS Guidebook**”, 2nd Edition, Accountingtools Inc, London.
10. Nandakumar Ankarath (2010), “**Understanding IFRS Fundamentals**”, 1st Edition, Wiley, London.

ONLINE REFERENCES :

1. MOOC Material: **Financial Reporting**, Created by: ILLINOIS, Delivered by: Coursera, Taught by: Gregory Davis.
2. MOOC Material: **Advanced Financial Reporting: Accounting for Business Combinations and Preparation of Consolidated Financial Statements**, Created by: ILLINOIS, Delivered by: Coursera, Taught by: Michael Kustanovich.
3. MOOC Material: **Introduction to Finance and Accounting**, Created by: University of Pennsylvania, Delivered by: Coursera, Taught by: Jessica Watchter.
4. MOOC Material: **Beyond the Financials: Insights, Analysis and Valuations**, Created by: ILLINOIS, Delivered by: Coursera, Taught by: Brain Hamm.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- The students will learn about the use of financial reporting theory and practices to analyse the performance of a company.
- The students will be able to design the appropriate business policies and strategies to meet stakeholder and shareholder needs in the light of the recent changes in financial reporting.
- The students will have knowledge of accounting standards in global level and IFRS in global level.
- The students will be familiar with the Indian Accounting standards.
- The students will have convergence knowledge of the Indian GAAP and IFRS.

Second Year

**CORE COURSE–X
ADVANCED COST AND MANAGEMENT
ACCOUNTING
(Theory)**

Semester-IV

Code:

Credit: 5

COURSE OBJECTIVES :

- To enhance the abilities of learners to develop the concept of cost and management accounting and its significance in the business.
- To enable the learners to understand- develop and apply the techniques of costing in the decision making in the business corporates.
- To enable the learners in understanding- developing- preparing and presenting the financial report in the business corporates.
- To acquaint with the knowledge relating to budgetary control and its concepts.
- To understand the various costing technique that are useful for the company's financial activities.

UNIT – I OVERVIEW OF MANAGEMENT AND COST ACCOUNTING :

Nature-Scope of Management Accounting-Nature and scope of Cost Accounting-Cost Concepts-Cost Sheet-Classification of Costs - Fixed- Variable- Semi- variable- and Step Costs – Product - and Period Costs; Direct - and Indirect Costs - Relevant- and Irrelevant Costs - Shut-down- and Sunk Costs- Controllable - Uncontrollable Costs - Avoidable- Unavoidable Costs - Conversion Cost. Cost Ascertainment: Cost Unit and Cost Centre. Overhead allocation - Overhead Apportionment- (Simultaneous Equation - Repeated Distribution methods) and Overhead Absorption.

UNIT – II PROCESS COSTING :

Process costing - concepts of normal loss - abnormal loss - abnormal effectiveness. Preparation of process accounts - normal loss account - abnormal loss account - abnormal gain account. Process costing with opening and closing WIP; equivalent units (using FIFO) and Cost allocation. Joint and by products: Allocation of joint costs based on Physical units method - Relative market value methods (Sales value at split off method and Net realisable value method). Introduction to the concept of Target Costing- Life Cycle Costing- Quality Costing- and Activity based Costing.

UNIT – III BUDGETARY CONTROL :

Budgets and Budgetary Control: Meaning - Types of Budgets- Steps in Budgetary Control-Fixed and Flexible Budgeting - Sales budget- Production Budget- Raw material consumption Budget- Raw Material Purchase Budget- Overhead Budgets- Cash Budget- and Master Budget-Zero based budgeting.

UNIT – IV STANDARD COSTING :

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing- Advantages- Limitations and Applications-Material Cost Variance- Price and Usage Variance and Mix and yield Variance; Labour Cost Variance- Rate and Usage Variance- Idle time- Mix and Yield variance.

UNIT – V CVP ANALYSIS :

Cost-Volume - Profit Analysis - Marginal cost - Contribution per unit and Total contribution. Profit - Volume Ratio - Break-even Analysis - Cost Break - even Point - Composite Break-even Point- Cash Break-even Point- Margin of safety - Relevant Costs and Decision Making such as -Key Factor- Pricing - Product Profitability - Dropping a product line- Make or Buy - Export Order- Sell or Process Further- Shut down vs Continue operations.

(Theory 20% and Problems 80%)

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Ratio Analysis

REFERENCE BOOKS :

1. Arora MN, (2021), “**A Textbook of Cost and Management Accounting**”, 11th Edition, S Chand and Company Ltd, New Delhi.
2. Reddy T.S & Hari Prasad Reddy. Y, (2021), “**Cost Accounting**”, 1st Edition, Margham Publications, Chennai.
3. Khan. M.Y and Jain. K.P, (2021), “**Management Accounting**”, 8th Edition, McGraw Hill, Noida.
4. Arora MN, (2021), “**A Textbook of Cost and Management Accounting**”, 11th Edition, Vikas Publishing, Noida.
5. Jain .S.P & Narang K.L, (2020),” **Problems and Solutions in Cost Accounting**” Kalyani Publications, New Delhi.
6. Jain .S.P & Narang K.L, (2019),” **Cost and Management Accounting**”, 16th revised reprint, Kalyani Publications, New Delhi
7. Khan. M.Y and Jain. K.P, (2017), “**Management Accounting**”, 7th Edition, McGraw Hill, Noida
8. Betty. J and Arora M.N, (2016),”**A Textbook of Cost and Management Accounting**”, Vikas Publishing House Pvt. Ltd.
9. Aggrawal Simmi Jain .S.P & Narang K.L, (2016),” **Cost and Management Accounting**” Kalyani Publications, 1st Edition, New Delhi.
10. Aggrawal Simmi Jain .S.P & Narang K.L, (2016),” **Cost Accounting - Principles and Practice**” Kalyani Publications, 25th Edition, New Delhi.
11. Jain .S.P & Narang K.L, (2012),” **Cost and Management Accounting**” Kalyani Publications, 13th Edition, New Delhi.

ONLINE REFERENCES :

1. MOOC Material: *Cost and Management Accounting*, Created by: University of Cape Town, Delivered by: Coursera, Taught by: Richard Mellon.
2. MOOC Material: *Accounting for Decision-Making* Created by: IIM Bangalore, Delivered by: Coursera, Taught by: MS Narasimhan.
3. MOOC Material: *Accounting and Finance*, Created by: IIM Bangalore, Delivered by: Coursera, Taught by: MS Narasimhan.
4. MOOC Material: *Introduction to Management Accounting*, Created by: ACCA, Delivered by: Coursera, Taught by: James Patrick.

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Understand the basis of conventional and contemporary costing systems
- Determine the costs of products and services
- Critically analyse relevant costs and provide recommendations for decision making
- Prepare plans and budgets and analyse variances from standard cost to pinpoint areas that need control.

Second Year

**ENTREPRENEURSHIP/
INDUSTRY BASED COURSE
INTERNATIONAL FINANCIAL MANAGEMENT
(Theory)**

Semester-IV

Code:

Credit: 5

COURSE OBJECTIVES :

- The aim of the course is to study the role of international trade and investment, currency movements, international financial markets, and international agreements and institutions play in the management of multinational corporations.
- Understand the various stages of expansion overseas that multinational corporations utilize in order to benefit from globalization.
- Describe the international monetary system and the foreign exchange markets.
- Examine the Balance of Payments (BOP) data and determine its implications for international competition.
- Apply knowledge of derivatives to risk management in international financial markets.

UNIT – I FOUNDATIONS OF INTERNATIONAL FINANCIAL MANAGEMENT :

International Business and its Mode – Nature and Scope of International Financial Management – Multi National Corporations – International Financial Management and Domestic Financial Management - **Developments in International Monetary System:** Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rate – Exchange Rate Regime Since 1973- International Liquidity – IMF Solution for Financial Crisis.

UNIT – II FOREIGN EXCHANGE MARKET :

Features – Major Participants – Spot Market – Forward Market: **Exchange Rate Mechanism:** Exchange Rate Quotations – Nominal, Real and Effective Exchange Rate – Determination of Exchange Rate in Spot Market and Forward Market – Factors Influencing Exchange Rate – Theories of Exchange Rate Behaviour - Need for Forecasting Exchange Rates – Forecasting Techniques – Forecasting in a Controlled Regime.

UNIT – III FOREIGN EXCHANGE EXPOSURE MANAGEMENT :

Translation Exposure Meaning – Methods of Translation Exposure – Functional Versus Reporting Currency – Four Translation Methods – Measurement of Transaction Exposure – Transaction Exposure Based on Currency Variability – Managing Transaction Exposure – Currency Forwards, Futures, Options and Swaps - Measurement of Currency Variability – Transaction Exposure Vs Economic Exposure – Measuring Economic Exposure – Managing Economic Exposure – Corporate Philosophy for Exposure.

UNIT – IV INTERNATIONAL FINANCING DECISIONS :

Channels for Flow of Funds – Changing Structure of International Financial Market – Sources and Forms of Funds– Process of Internationalization of Banks – Financial Intermediation Function – Direction and Purpose of Lending – The Credit Creation Function – International Equities – International Bonds – Secondary Market Operations – Short Term and Medium Term Instruments - International Working Capital Policy – International Cash management – Receivables and Inventory Management - Financing of Current Assets - Interest Rate Swap, Currency Swap, Equity Swap.

UNIT – V INTERNATIONAL INVESTMENT DECISIONS :

Theories of Foreign Direct Investment – Cost and Benefits of FDI – Strategy for FDI – Control of MNCs – Evaluation Criteria in International Capital Budgeting – Computation of Cash Flow – Cost of Capital – Adjusted Present Value Approach – Sensitivity Analysis – Real Options and Project Appraisal – Evaluating M & A – Non financial factors in Capital Budgeting – Meaning and Forms of Political Risk - Evaluation of Political Risk - Management of Political Risk - Introduction to International Portfolio Investment - Benefits, Problems and Modes of International Portfolio Investment - Concept and Identification of Optimal International Investment Portfolio.

UNIT –VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Women entrepreneurship

REFERENCE BOOKS :

1. Siddaiah T, (2011), “**International Financial Management**”, 1st Edition, Pearson, Chennai.
2. Maurice D. Levi,(2022), “**International Finance**”, 6th Edition, Routledge, United Kingdom.
3. Resnick, B. G., Eun, C. S, (2021), “**International Financial Management**”, 9th Edition, McGraw-Hill Education, United Kingdom.
4. Jeff Madura, (2021), “**International Financial Management**”, 14th Edition, Cengage Learning, Boston.
5. Apte, P.G., (2020), **International Financial Management**, 8th Edition, Tata McGraw Hill, Uttar Pradesh.
6. Hanouna, P., Shapiro, A. C, (2020), “**Multinational Financial Management**”, 12th Edition, Wiley, United Kingdom.
7. Dora Hancock, (2018), “**International Finance for Non-Financial Managers**”, Kogan Page.
8. Geert Bekaert, Robert Hodrick, 2017, **International Financial Management**, 3rd Edition, Cambridge University Press, New York.
9. Apte P. G,(2011),” **International Financial Management**”, 6th Edition, , Tata McGraw Hill, Uttar Pradesh.
10. Alan C. Shapiro, (2011), “**Multinational Financial Management**”, 10th Edition, Wiley India Pvt. Ltd, Bengaluru.

ONLINE REFERENCE :

1. MOOC Material: **International Finance**, Created by: [Marginal Revolution University](#), Delivered by: [MRUniversity](#), Taught by: [Alex Tabarrok](#) and [Tyler Cowen](#).
2. MOOC Material: **International Business I (Coursera)**, Created by: [University of New Mexico](#), Delivered by: [Coursera](#), Taught by: [Doug E Thomas](#).
3. MOOC Material: **Global Strategy I: How The Global Economy Works (Coursera)**, Created by: [University of Illinois](#), Delivered by: [Coursera](#), Taught by: [Marcelo Bucheli](#)
4. MOOC Material: **Foreign Exchange Markets – Instruments, Risks and Derivatives**, Created by: [IIM Bangalore](#), Delivered by: [Coursera](#), Taught by: P C Narayan

COURSE OUTCOMES :

The students, after the completion of the course would be able to

- Understand the nature and scope of International financial management.
- Discover the functionalities in foreign exchange market.
- Estimate the foreign exchange exposure.
- Evaluate the various sources of international finance.
- Formulate international investment decision by incorporating financial and non-financial factors.

Code:

Credit: 5

Each candidate shall be required to take up a Project Work and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the student in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT /EVALUATION /VIVA-VOCE:**1. PROJECT REPORT EVALUATION (Both Internal & External):**

- | | | |
|------|--|------------|
| I. | Plan of the Project | - 20 marks |
| II. | Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. | - 45 marks |
| III. | Individual initiative | - 15 marks |

2. VIVA-VOCE / INTERNAL& EXTERNAL - 20 marks**TOTAL** - 100 marks**PASSING MINIMUM:**

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate shall be declared to have passed in the Project work if he/she gets not less than 40% in each of the Project Report and Viva-voce but not less than 50% in the aggregate of both the marks for Project Report and Viva-voce.

A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

Second Year

**VALUE ADDED COURSE-II
BASICS OF GST (GOODS AND SERVICE
TAX)
(Theory)**

Semester-IV

Code:

Credit: 2

COURSE OBJECTIVES :

- To Understand the Basic Concepts Of GST.
- To Study the Registration and Computation of GST.
- To Acquaint the Students with Filing of Returns in GST.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT – I GST - AN OVER VIEW :

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST- Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

UNIT – II REGISTRATION PROCESS OF GST :

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST).

UNIT – III INPUT TAX CREDIT :

Input Tax Credit (ITC) - Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice- Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit.

UNIT – IV ASSESSMENT AND RETURN PROCEDURES OF GST :

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT – V GST AND TECHNOLOGY :

GST AND TECHNOLOGY - Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design & Implementation Framework GSTN. Goods and Service Tax Suvidha Provider (GSP) - Concepts.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Analysis of GST collection in the current year

REFERENCE BOOKS :

1. Vivek Laddha (2021), “**GST Annual Returns and Reconciliation**”, 1st Edition, Taxmann Publications Pvt Ltd, Delhi.
2. Mehrotta (2020), “**Goods and Services Tax**”, 4th Edition, Sahitya Bhavan Publications, Agra.
3. Datey V.S (2022), “**GST**”, 18th Edition, Taxmann Publications Pvt Ltd, Delhi.
4. Mahajan and Motlani (2022), “**GST Manual**”, 7th Edition, Taxmann Publications Pvt Ltd, Delhi.
5. Avadesh Ojha (2021), “**Input Tax Credit Under GST**”, 1st Edition, Tax Publishers, Jodhpur.
6. Bimal Jain (2022), “**GST Law and Commentary with Analysis and Procedures**”, 1st Edition, Pooja Law House, New Delhi.
7. Satyadev Purohit (2022), “**GST Practice Source Book**”, 1st Edition, Tax Publishers, Jodhpur.
8. Adithya Singhanian (2022), “**GST Practice Manual**”, 6th Edition, Taxmann Publications Pvt Ltd, Delhi.
9. Mehrotta and Agarwal (2022), “**Income Tax and GST**”, 62nd Revised Edition, Sahitya Bhavan Publications, Agra.
10. Mehrotta and Agarwal (2022), “**Goods and Services Tax and Customs Duty**”, 1st Edition, Sahitya Bhavan Publications, Agra.

ONLINE REFERENCES :

1. MOOC Material: **Introduction to GST**, Created by: Netaji Subash Open University, Delivered by: Swayam, Taught by: Anirban Ghosh.
2. MOOC Material: **Certified GST Professional with E-Filing**, Created by: Tally Academy, Delivered by: Naukri Learning, Taught by: Team Tally Academy.
3. MOOC Material: **Self Learning Certification Course on GST**, Created by: Taxguru, Delivered by: Taxguru, Taught by: Vivek Jalan.
4. MOOC Material: **GST Practitioner Course**, Created by: Henvy Harvin Accounts Academy, Delivered by: Henvy Harvin Education, Taught by: Henvy Harvin.

COURSE OUTCOMES :

- The students will get a general understanding of the GST law in the country
- The students will provide an Insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different level.
