

# **B.Com.(Finance)**

## **Syllabus (CBCS)**

*(w.e.f. 2023–2024)*



**FACULTY OF COMMERCE  
OSMANIA UNIVERSITY  
HYDERABAD - 500 007 T.S.**

**2023**

## Telangana Curriculum Development Project, TSCHE

Curriculum Developed for Undergraduate Course in Commerce (B.Com (Finance) for Osmania and Kakatiya Universities in association with British Council of India along with Bangor and Aberystwyth Universities

### Programme Specification

Section A. Programme Details	
1. Title of Programme	<b>B.Com Finance</b>
2. Name and level of award	B.Com Finance , Undergraduate Degree
3. Mode of Study (Onsite/Blended/DL)	Onsite
4. Duration of thecourse	3 years Full-time

Section B. Programme Specification	
1. Awarding Institution	Osmania University/ Kakatiya University
2. Teaching Institution	Osmania University/ Kakatiya University
3. External accreditation body (where appropriate)	TSCHE/NAAC/UGC
4. Final Award	B.Com Finance
5. UCAS/Programme Code	Program codes are given in the Structure and Syllabus
6. Date when Programme Specification was produced or updated	June2023

<p><b>7. Main educational aims of the programme</b></p>	<p>The main purpose of the B. Com Finance degree program is to provide students with a comprehensive understanding of finance, Accounting and other required subjects, develop their analytical and problem-solving skill and equip them with the necessary knowledge and competencies for a successful career in finance. Here are the main educational aims of the program:</p> <ul style="list-style-type: none"> <li>• Knowledge Acquisition: The program aims to provide students with a solid foundation of knowledge in finance, including financial concepts, theories, and principles. Students will gain a comprehensive understanding of financial markets, instruments, institutions, and the regulatory framework in which they operate. They will also acquire knowledge of accounting principles and practices to analyze financial statements and assess the financial health of organizations.</li> <li>• Analytical and Problem-Solving Skills: The program aims to develop students' quantitative and analytical skills to analyze financial data, evaluate investment opportunities, and make informed financial decisions. Students will learn to apply financial models, tools, and techniques to forecast financial trends, assess risks, and develop financial strategies. They will also develop critical thinking and problem-solving skills to address complex financial challenges.</li> <li>• Ethical and Professional Awareness: The program aims to foster ethical and professional behavior in the finance industry. Students will gain an understanding of ethical principles and the legal and ethical responsibilities associated with financial practices. They will be encouraged to adhere to professional standards and industry regulations, promoting integrity and ethical decision-making in finance.</li> <li>• Technological Proficiency: The program aims to equip students with the necessary technological skills and proficiency in financial software and tools. Students will learn to utilize technology for financial analysis, data interpretation, financial modeling, and reporting. This prepares them to adapt to the evolving technological landscape in the finance industry.</li> <li>• Communication and Collaboration: The program aims to develop students' communication skills to effectively convey financial information, analysis, and recommendations to diverse audiences. Students will also develop collaboration and teamwork skills, enabling them to work effectively in team environments and contribute to group projects.</li> <li>• Professional Development and Lifelong Learning: The program aims to instill a mindset of continuous learning and professional development. Students will be encouraged to stay updated on industry trends, advancements, and emerging practices. They will develop the ability to adapt to changes in the finance field and acquire the skills necessary for lifelong learning and career advancement.</li> </ul> <p>By focusing on these educational aims, the BCom Finance program seeks to provide students with a well-rounded education that prepares them for the challenges and opportunities in the finance industry.</p>
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<b>9. Intended programme outcomes for each of the categories</b>	
Knowledge and Understanding	<p>Po1: Demonstrate a comprehensive understanding of financial theories, concepts, and principles, including financial markets, instruments, and institutions.</p> <p>Po2: Apply knowledge of accounting principles and practices to analyze and interpret financial statements and assess the financial health of organizations.</p> <p>Po3: Understand the regulatory framework and ethical considerations that govern financial practices, demonstrating knowledge of legal and ethical responsibilities in the finance industry.</p>
Subject-specific Skills	<p>Po4: Apply quantitative skills to analyze financial data, perform financial calculations, and make informed financial decisions.</p> <p>Po5: Utilize financial modeling techniques and tools to evaluate investment opportunities, assess risk, and develop financial strategies.</p> <p>Po6: Demonstrate proficiency in using financial software and technology to analyze financial information, create financial reports, and conduct financial simulations.</p>
Cognitive (thinking)Skills	<p>Po7: Apply critical thinking and problem-solving skills to analyze complex financial situations, identify issues, and develop effective solutions.</p> <p>Po8: Evaluate financial information from multiple perspectives, considering relevant factors and making informed judgments and decisions.</p> <p>Po9: Demonstrate creativity and innovation in financial analysis, developing new approaches to financial problem-solving and decision-making.</p>
Key Skills	<p>Po10: Communicate financial information and analysis effectively through written reports, presentations, and other forms of communication.</p> <p>Po11: Collaborate effectively in team settings, demonstrating teamwork and interpersonal skills to achieve common financial goals.</p> <p>Po12: Develop and enhance time management, organization, and planning skills to meet deadlines, prioritize tasks, and manage financial projects effectively.</p> <p>Po13: Demonstrate proficiency in utilizing technology and financial software tools to gather, analyze, and present financial data and information accurately and efficiently.</p>

**B.COM (Finance)**  
**CBCS COURSE STRUCTURE**

S.No.	Code	Course Title	HPW	Credits	Exam Duration	Max Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
<b>SEMESTER – I</b>						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a) Environmental Science / b) Basic Computer Skills	2	2		
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Indian Financial System	5	5	3 hrs	80U+20I
<b>Total</b>			<b>25</b>	<b>25</b>		
<b>SEMESTER – II</b>						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a) Basic Computer Skills / b) Environmental Science	2	2		
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Fundamentals of Financial Management	5	5	3 hrs	80U+20I
<b>Total</b>			<b>25</b>	<b>25</b>		
<b>SEMESTER – III</b>						
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1 UGC Specified Course	(a) Communication skills / (b) Professional Skills	2	2	1 ½ hrs	40U+10I
16.	SEC2 Dept. Specified Course	a) Fundamentals of Excel / b) Big Data Analysis	2 (1T+2P)	2	1 ½ hrs (1 hour Theory + ½ hour Practical)	30 U + 5 I 10P+5R 40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5 (3T+4P)	5	2 hrs	50U+35P+ 15I
19.	DSC303	Security Analysis	5	5	3 hrs	80U+20I
<b>Total</b>			<b>25</b>	<b>25</b>		
<b>SEMESTER – IV</b>						
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3 UGC Specified Course	(a) Leadership & Management Skills / (b) Universal Human Values	2	2	1 ½ hrs	40U+10I
23.	SEC4 Dept Specified Course	(a) Project Finance / (b) Cyber Security Laws	2	2	1 ½ hrs	40U+10I
24.	DSC401	Income Tax	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5 (3T+4P)	5	2 hrs	50U+35P+ 15I

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26.	DSC403	Portfolio Management	5	5	3 hrs	80U+20I
		<b>Total</b>	<b>25</b>	<b>25</b>		
		<b>SEMESTER – V</b>				
27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	a) Business Economics / b) Business Environment & Policy	4	4	3 hrs	80U+20I
30.	DSE501	a) Personal Finance / b) Blockchain Technology	5	5	3 hrs	80U+20I
31.	DSE502	a) Behavioral Finance / b) Data Mining and Business Intelligence	5	5	3 hrs	80U+20I
32.	DSE503	a) International Finance / b) Financial Statement Analysis	5	5	3 hrs	80U+20I
		<b>Total</b>	<b>25</b>	<b>25</b>		
		<b>SEMESTER – VI</b>				
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	DSE601	a) Financial Derivatives / b) Mutual Fund Management	5	5	3 hrs	80U+20I
36.	DSE602	a) Financial Analytics / b) Business Ethics and Corporate Governance	5 (3T+4P)	5	2 hrs/ 3 hrs	50U+35P+ 15I 80U+20I
37.	DSE603	a) Fintech Services b) GST – Theory and Practice	5 (3T+4P)	5	3 hrs/ 2 hrs	80U+20I 50U+ 35P+ 15I
38.	PR-604	Research Methodology and Project Report #	4 (2T+4PR)	4	1 ½ hrs	40U+10I 25R+15IS+10VV
		<b>Total</b>	<b>25</b>	<b>25</b>		
		<b>GRAND TOTAL</b>	<b>150</b>	<b>150</b>		

**ELS:** English Language Skill; **SLS:** Second Language Skill; **AECC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **R:** Record; **IS:** Internship; **PR:** Project Report; **VV:** Viva-Voce Examination **ESED:** End Semester Exam Duration.

**Note: If a student should opt for “a” in SEC in III semester, the student has to opt for “a” only in IV semester and so is the case with “b”. In the case of DSE also the same rule applies.**

**SUMMARY OF THE CREDITS**

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	<b>TOTAL</b>	<b>38</b>	<b>TOTAL</b>	<b>150</b>
	Commerce	24	Commerce	102
<b>CREDITS UNDER NON-CGPA</b>		<b>NSS/NCC/Sports/Extra-Curricular activities</b>	<b>Up to 6 credits (2 in each year)</b>	

# PROJECT REPORT GUIDELINES

The aim of the project report is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, collect relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in under graduate study, over a period of two semesters.

The topic is to be selected carefully in consultation with supervisor.

All the material that relates to project work, including filled-in questionnaire should be shown to your supervisor and be kept until the Examination Branch has confirmed your results. Do not throw this material away once your project work is submitted, as you might be asked to present it as part of the Viva-Voce Examination, before your project work results are confirmed.

The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project work and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule and providing the supervisor with samples of your work.

Students must ensure that they maintain **regular contact with their supervisors** and provide the supervisor with drafts of their work at regular intervals.

Students are required to submit a project report on a topic related/connected with trade, industry and commerce. Project work can be done by taking the information from the select organization focusing on areas like Accounting, Finance, Taxation, Corporate Governance, Business Environment, and Management etc.

The project reports would be examined by the external examiner and based on the report and Viva-Voce examination conducted at the end of VI semester, a student will be awarded marks and send to Examination Branch, O.U .

The External Examiners will evaluate the following in Project Report:

- a) Review of Literature.
- b) Objectives of the study, Methodology of the study.
- c) Style of Presentation – Comprehensiveness, Table presentation, Graphs, Charts etc.
- d) Analysis and interpretations of the study.
- e) Overall linkage between objectives, methodology, findings and suggestions.
- f) Bibliography and References.

**ORGANISATION OF PROJECT REPORT**

**1) Project report should be presented in the following sequence:**

Title page  
Student's Declaration  
Supervisor's Certificate  
Principal/Head's Certificate  
Certificate Issued by the Organization  
Acknowledgements  
List of table /figures  
Contents Page  
Chapters  
Bibliography  
Appendices

**2) Chapter Scheme:** Keeping in view the objectives of the study, the chapter should be designed and appropriately named. Generally, the suggested scheme of chapters for project work is as under:

**Chapter-I: Introduction:** This chapter covers introduction to topic, review of literature, importance of the study, the research problem, objectives of the study, hypotheses, methodology, sample design, sources of data, scope of the study, statistical tools, chapter scheme

**Chapter-II: Profile of Company/ Profile of Respondents:** This chapter deals with profile of company / companies, or profile of respondents (If primary data are used for the study).

**Chapter-III: Data Analysis and Interpretation:** This chapter presents the data analysis, interpretations and inferences for the collected data.

**Chapter-IV: Summary and Findings:** This Chapter covers summary, conclusions, findings and recommendations of the study.



**TECHNICAL SPECIFICATIONS OF THE PROJECT REPORT**

- 1) Project should be typed on **A4 white paper**, and be **1.5 spaced**.
- 2) All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
- 3) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
- 4) **Three (3) bound copies & a Soft-copy** should be submitted to the **Principal/Director of your College/Institute**
- 5) **Bibliography & References:** Bibliography & References are necessary to avoid plagiarism, to verify quotations and enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project report as well as at the end of the project report. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.
  - **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
  - **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

6) Project report may be prepared in about 40 to 60 pages.

**Note:** Proper referencing is a crucial aspect of the project work. Hence, the students are strongly advised to discuss with their supervisors about this matter, in order to make sure that the project report follows the appropriate referencing method.

7. **Internship:** The students should undertake the internship during the summer vacation for a duration of 6 days intervening between IV & V semesters at a Business Organization/ Government Department/ Software Company/Service Organization/ Banks/Chartered Accountant firm as per the guidance of Supervisor concerned. Internship may be in the area of project work to be undertaken by the students or any area of student's interest. Students should obtain a certificate from the Organization where internship is carried. Internship report may be prepared in about 5 to 10 pages and appended at the end of project report.

**8. Evaluation of Project Work:**

*\*The project work will be evaluated for 50 marks; the distribution of marks is as under:*

Project Work	: 25
Internship Report	: 15
Viva –Voce examination	: <u>10</u>
<b>Total</b>	<b>: 50</b>
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SEMESTER - I

**DSC 101: FINANCIAL ACCOUNTING – I**

PAPER CODE: DSC101

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To understand the accounting process.
- 2) To classify and record various business transactions in the respective subsidiary books.
- 3) To know the reasons for disagreement of cash book and bank pass book balances.
- 4) To identify and rectify the accounting errors at various stages of accounting cycle.
- 5) To prepare the final accounts of the sole trader.

❖ **Learning Outcomes:**

- 1) Describe and understand the accounting principles and recording of business transactions in Journal.
- 2) Prepare ledgers and subsidiary books.
- 3) Prepare and analyze the bank reconciliation statement.
- 4) Understand the way of rectification of errors in the books of accounts.
- 5) Understand the needs of preparing financial statements with adjustments.

**UNIT-I: ACCOUNTING PROCESS:**

*Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including Problems)*

**UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS:**

*Meaning – Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including Problems)*

*Rectification of Errors: Types of Errors - Suspense Account – Effect of Errors on Profit (Including Problems)*

**UNIT-III: BANK RECONCILIATION STATEMENT:**

*Meaning - Need - Reasons for differences between Cash Book and Pass Book balances –Favorable and Overdraft balances – Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Problems)*

**UNIT-IV: DEPRECIATION ACCOUNTING:**

*Depreciation (Ind-AS-16): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation –Accounting Treatment – Methods of Depreciation: Straight Line Method - Diminishing Balance Method and Sum of the Units Method (Including Problems)*

**UNIT-V: FINAL ACCOUNTS OF SOLE TRADER:**

*Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences -Deferred Revenue Expenditure.*

*Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)*

**SUGGESTED READINGS:**

- 1) Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
- 2) R. L. Gupta & V. K. Gupta: Principles & Practice of Accounting: Sultan Chand.
- 3) S. P. Jain & K. L. Narang: Accountancy-I: Kalyani Publishers.
- 4) Tulasian: Accountancy–I: Tata McGraw Hill Company.
- 5) T. S. Grewal: Introduction to Accountancy: S. Chand and Company.
- 6) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
- 7) Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
- 8) Jawahar Lal: Financial Accounting: Himalaya Publishing House.

*SEMESTER - I*

**DSC 102: BUSINESS ORGANIZATION AND MANAGEMENT**

PAPER CODE: DSC102

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To know the forms of business organization.
- 2) To understand the meaning and classification of joint stock companies.
- 3) To know the meaning and functions of management.
- 4) To study the importance of planning and organizing in a business organization.
- 5) To differentiate the concepts of authority, power, accountability, responsibility, delegation and decentralization.

❖ **Learning Outcomes:**

- 1) Describe and understand the forms of business organization.
- 2) Knows the forms of companies and important documents.
- 3) Equips with the application of Fayol's 14 principles of management.
- 4) Understand the benefits of planning and organizing in an organization.
- 5) Gain confidence in proper use of authority, responsibility, centralization, decentralization, coordination, cooperation and control terms.

**UNIT-I: INTRODUCTION:**

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization, One Person Company.

**UNIT-II: JOINT STOCK COMPANY:**

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act-2013).

**UNIT-III: FUNCTIONS OF MANAGEMENT:**

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Organization Structure – Types of Organization Structure – Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's Principles of Management.

**UNIT-IV: PLANNING AND ORGANISING:**

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Control - Meaning - Determining Span – Factors influencing the Span of Control.

**UNIT-V: AUTHORITY, COORDINATION AND CONTROL:**

Meaning of Authority, Power, Responsibility and Accountability - Delegation of Authority - Decentralization of Authority - Definition, Importance, Process, and Principles of Coordination - Techniques of Effective Coordination - Control - Meaning - Definition – Relationship between Planning and Control - Steps in Control – Requirements for Effective Control.

**SUGGESTED READINGS:**

- 1) Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
- 2) Patrick Anthony: Business Organization& Management: Himalaya Publishing House
- 3) Dr. Manish Gupta, Business Organization & Management: PBP.
- 4) R. D. Agarwal: Organization & Management: McGraw Hill.
- 5) S.A. Sherlekar, V.S. Sherlekar: Modern Business Organization: Himalaya Publishing House
- 6) C.R. Basu: Business Organization & Management: Tata McGraw Hill
- 7) M.C. Shukla: Business Organization & Management: S. Chand,
- 8) D.S. Vittal: Business Organization and Management: S. Chand
- 9) V.S.P. Rao:Organizational Behavior Text & Cases: Himalaya Publishing House
- 10) Uma Shekaram: Business Organization & Management: Tata McGraw Hill
- 11) Niranjana Reddy & Surya Prakash: Business Organization & Management: Vaagdevi publishers

**DSC 103: INDIAN FINANCIAL SYSTEM**

PAPER CODE: DSC103

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To know the components of Indian Financial System.
- 2) To understand the meaning and differences of financial and non-financial institutions.
- 3) To enhance the knowledge of capital market, money market, and commodity market.
- 4) To familiarize with common and innovative financial products offered in different markets.
- 5) To study and differentiate the fund and fee based financial services offered in the market.

❖ **Learning Outcomes:**

- 1) Describe and understand the components of Indian Financial System.
- 2) Equip with the knowledge of financial and non-financial institutions and its functions.
- 3) Familiar with functions and operations of capital, money and commodity markets.
- 4) Understand the features of common and innovative financial instruments.
- 5) Comprehensive knowledge on fund and fee-based services.

**UNIT-I: INTRODUCTION:**

*Financial System: Meaning – Functions – Components – Flow of Funds Matrix - Role of Financial System in Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System (Theory).*

**UNIT-II: FINANCIAL INSTITUTIONS:**

*Meaning - Features – Types - Role of Financial Institutions in the Financial System - Banking and Non-Banking Financial Institutions – Types – Objectives - Functions – Products – Operations - Regulations (Theory)*

**UNIT-III: FINANCIAL MARKETS:**

*Meaning – Types: Capital Markets: Primary and Secondary - Money Markets: Bill Market – Commercial Bills Market – Acceptance Market – Call Money Market – Notice Money Market – Term Money Market – Commodities Market: Bullion Market, Base Metals, Energy and Agri-Commodities: Meaning - Features – Functions – Types – Participants (Theory)*

**UNIT-IV: FINANCIAL PRODUCTS:**

*Meaning – Types: Securities (Stocks, Bonds, Mutual Funds) – Derivatives (Forwards, Futures, Options and Swaps) Commodities – Currencies – Exchange Traded Funds – Real Estate Investment Trust Funds – Infrastructure Investment Trust Funds – Private Equity – Venture Capital – P2P Lending – Crowd Funding (Theory)*

**UNIT-V: FINANCIAL SERVICES:**

*Meaning - Types of Financial Services – Fund Based Services: Leasing – Hire Purchase – Factoring – Forfaiting – Mutual Funds – Bill Discounting – Credit Financing – Housing Finance. Fee Based Services: Issue Management Services – Loan Syndication – Corporate Counseling - Credit Rating Services (Theory)*

**SUGGESTED READINGS:**

- 1) Bharti V. Pathak, Indian Financial System, Pearson India.
- 2) Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House.
- 3) Gurusamy, Financial Services and Markets, Thomson.
- 4) L. M. Bhole, Financial Institutions and Markets, Tata Mc-Graw-Hill Publishing.
- 5) M. Y. Khan, Indian Financial System, Tata Mc-Graw-Hill Publishing.
- 6) Madura, Financial Institutions and Markets, Thomson.
- 7) Pathak, Financial Markets and Services, Pearson India.
- 8) R. M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House.
- 9) Rajiv Srivastava, Derivatives and Risk Management, Oxford University Press.
- 10) Shashi K. Gupta, Nisha Aggarwal & Neeti Gupta, Financial Institutions & Markets, Kalyani Publishers.

SEMESTER - II

**DSC 201: FINANCIAL ACCOUNTING - II**

PAPER CODE: DSC 201

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To know the meaning, types and accounting of bills of exchange.
- 2) To understand the accounting and recording of consignment transactions.
- 3) To gain the knowledge of accounting and recording keeping of joint venture business.
- 4) To familiarize with the preparation of accounts from incomplete records.
- 5) To gain the confidence in the preparation of accounts of non-trading concerns.

❖ **Learning Outcomes:**

- 1) Enhance the knowledge of accounting of bills of exchange.
- 2) Equip with the knowledge of consignment accounts and certain treatments.
- 3) Familiar with the preparation of joint venture accounts with confidence.
- 4) Gain the confidence in preparation of accounts from incomplete records.
- 5) Complete knowledge in the preparation of final accounts of non-trading concerns.

**UNIT-I: BILLS OF EXCHANGE:**

Bills of Exchange – Definition - Distinction between Promissory Note and Bills of Exchange - Accounting treatment of Trade Bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of Bills - Retiring of Bills under Rebate - Accommodation Bills (Including Problems)

**UNIT-II: CONSIGNMENT ACCOUNTS:**

Consignment - Meaning – Features – Pro-forma Invoice - Account Sales – Del-credere Commission - Accounting treatment in the books of the Consignor and the Consignee - Valuation of Consignment Stock -Treatment of Normal and Abnormal Loss - Invoice of Goods at a Price higher than the Cost Price (Including Problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:**

Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment -Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in Co-ventures Books - Separate set of Books Method - Joint Bank Account -Memorandum Joint Venture Account (Including Problems)

**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:**

Single Entry System - Meaning – Features - Difference between Single Entry and Double Entry Systems - Defects in Single Entry System - Books and Accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion Method (Including Problems)

**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:**

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet (Including Problems)



**SUGGESTED READINGS:**

- 1) Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Co.
- 2) R.L. Gupta & V.K. Gupta: Principles and Practice of Accounting: Sultan Chand & Sons.
- 3) Tulasian: Accountancy-I: Tata McGraw Hill Co.
- 4) S.P. Jain & K. L. Narang: Accountancy-I: Kalyani Publishers.
- 5) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
- 6) M. Shrinivas & K Sreelatha Reddy: Advanced Accountancy: Himalaya Publishing House.
- 7) M. N. Arora: Financial Accounting: Tax Mann Publications.

SEMESTER - II

**DSC 202: BUSINESS LAWS**

PAPER CODE: DSC202

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To provide the knowledge of Indian Contract Act.
- 2) To understand the application of Sale of Goods Act and Consumer Protection Act.
- 3) To gain the knowledge of kinds and rights of Intellectual Properties.
- 4) To acquire knowledge of proficiency in management of companies and its meetings.
- 5) To gain the process of winding up of a company under various reasons.

❖ **Learning Outcomes:**

- 1) Enhance the awareness of Indian Contract Act.
- 2) Equip with the provisions of Sale of Goods Act and Consumer Protection Act.
- 3) Familiar with the protection of intellectual property rights.
- 4) Equipped with the knowledge of management of companies and its meetings.
- 5) Complete knowledge on reasons and process of winding up of a company.

**UNIT-I: INDIAN CONTRACT ACT:**

*Agreement and Contract - Essentials of a Valid Contract - Types of Contracts - Offer and Acceptance - Essentials of Valid Offer and Acceptance - Communication and revocation of Offer and Acceptance – Consideration: Definition - Essentials of Valid Consideration – Legality of object – Consent – Competency of parties - Performance of Contracts - Breach of Contract - Remedies - Modes of Discharge of a Contract*

**UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:**

*Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 2019 (Amended): Definition of Consumer - Person - Goods -Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals*

**UNIT-III: INTELLECTUAL PROPERTY RIGHTS:**

*Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents -Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.*

**UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:**

*Director: Qualifications - Disqualifications - Appointment - Removal - Duties and Responsibilities – Remuneration.*

*Managing Director: Corporate Social Responsibility (CSR) - Corporate Governance - Meetings: Meaning - Requisites - Notice - Proxy - Agenda - Quorum - Resolutions - Minutes – Shareholders’ Meetings - Statutory Meeting - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings*

**UNIT-V: WINDING UP OF COMPANIES:**

*Meaning - Modes of Winding Up - Winding Up by Tribunal - Voluntary Winding Up -Compulsory Winding Up - Consequences of Winding Up - Removal of name of the company from Registrar of Companies*

**SUGGESTED READINGS:**

- 1) ND Kapoor: Company Law: Sultan Chand and Co.
- 2) Rajashree: Company Law: HPH
- 3) Kavitha Krishna: Business Law - Himalaya Publishing House
- 4) Dr. B. K. Hussain: Business Laws –Nagalakshmi - PBP
- 5) GK Kapoor& Sanjay Dhamija: Company Law and Practice: Taxmann Publication.
- 6) KC Garg et al: Company Law: Revised as per Companies Act- 2013: Kalyani Publication.
- 7) PPS Gogna, Corporate Law: S Chand.
- 8) D.S. Vital: Business Law: S Chand

*SEMESTER - II*

**DSC 203: FUNDAMENTALS OF FINANCIAL MANAGEMENT**

PAPER CODE: DSC203

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To provide the knowledge of goals of financial management and time value of money.
- 2) To understand the need and application of capital budgeting decisions.
- 3) To gain the knowledge of methods of estimation of working capital requirements.
- 4) To know the importance and uses of financing decisions.
- 5) To educate the relevance and irrelevance of dividend decisions.

❖ **Learning Outcomes:**

- 1) Acquire the knowledge of goals of FM and application of time value of money.
- 2) Evaluate the performance and ranking of investment projects / proposals.
- 3) Impart of skill of estimation of working capital requirements of a company.
- 4) Equipped with the knowledge of selection of right source of financing.
- 5) Judge the application of relevance / irrelevance of dividend decisions in the present scenario.

**UNIT-I: INTRODUCTION:**

Financial Management: Meaning – Functions – Need - Scope – Goals: Profit Maximization – Wealth Maximization - Organization of Finance Function - Finance and Related Disciplines – Financial Planning: Meaning - Types - Estimation of Financial Requirements - Time Value of Money: Present Value – Future Value (Simple Problems)

**UNIT-II: CAPITAL BUDGETING DECISION:**

Capital Budgeting: Meaning – Nature – Importance – Process – Kinds of Capital Budgeting Decisions – Methods: Traditional / Non-discounting Methods: Payback Period - Accounting Rate of Return - Discounting Methods: Net Present Value - Internal Rate of Return - Profitability Index (Simple Problems).

**UNIT-III: WORKING CAPITAL DECISION:**

Working Capital: Meaning – Kinds – Importance – Objectives – Excess / Inadequate Working Capital – Factors Determining Working Capital – Operating Cycle – Estimation of Working Capital Requirements: Sales Method – Regression Analysis Method – Operating Cycle Method (Simple Problems)

**UNIT-IV: FINANCING DECISION:**

Sources of Finance - Cost of Capital: Specific and Weighted Average Cost of Capital - Capital Structure: Determinants of Capital Structure - Theories of Capital Structure: NI - NOI - Traditional - MM Approach – Leverages: Meaning – Types – Operating Leverage - Financial Leverage – Combined Leverage – EBIT and EPS Analysis (Simple Problems)

**UNIT-V: DIVIDEND DECISION:**

*Dividend: Meaning - Types - Dividend Vs. Profit Retention Decision - Dividend Policies - Factors influencing Dividend Policy - Dividend Theories: Walter's Model - Gordon's Model - MM Approach (Simple Problems)*

**SUGGESTED READINGS:**

- 1) Bhalla V. K., Financial Management, S. Chand & Company.
- 2) Eugene F. Brigham & Michael C. Ehrhardt, Financial Management: Theory and Practice, Cengage India.
- 3) IM Pandey, Financial Management, Vikas Publication.
- 4) James C. Van Horne, Financial Management and Policy, PHI.
- 5) Khan and Jain, Financial Management, TMH.
- 6) Prasanna Chandra, Fundamentals of Financial Management, TMH.
- 7) Richard A. Brealey et.al, Principles of Corporate Finance, McGraw Hill.
- 8) S. N. Maheswari, Financial Management: Principles and Practices, Sultan Chand.
- 9) Shashi K. Gupta and R.K. Sharma, Financial Management, Kalyani Publishers.
- 10) Sudarshan Reddy G., Financial Management, HPH.

*SEMESTER - III*

**SEC 2(a): FUNDAMENTALS OF EXCEL**

PAPER CODE: SEC 2 (a)

Max. Marks: 30U+5I+10P+5R=50

THPW: 1T+2P; Credits: 2

ESED: 1 ½ hrs

❖ **Learning Objectives:**

- 1) To enable the students to use Excel for advanced data analysis.
- 2) To equip the students to with automation skills on Excel.
- 3) To enable the students to use Excel for informed decision-making.

❖ **Learning Outcomes:**

- 1) Make meaningful representations of data in the form of charts and pivot tables.
- 2) Able to draw analysis on data using spreadsheets and use interpretation to make decisions.
- 3) Able to generate word documents with appropriate formatting, layout, proofing.

**UNIT-I: UNDERSTANDING EXCEL:**

Excel's Files, Ribbon and shortcut, Creating a workbook, Enter data in a worksheet, Format a worksheet, Format numbers in a worksheet, Create an Excel table, Filter data by using an Auto Filter, Sort data by using an Auto Filter. Essential worksheet Operations: Using Short cut keys, Key board shortcuts. Working with Cells and Ranges: Formatting Cells, Name Manager. Visualizing Data Using Conditional Formatting: Apply conditional formatting. Printing Your Work: Print a worksheet, Using Print Preview and other utilities

**UNIT-II: DATE AND TIME:**

Working with Date & Time, Creating Formulas that Manipulate Text – Upper, Proper, Lower, Concatenate, Text to Column. Creating Formulas that Count, Sum, Sub-total. Use of Statistical and Financial Functions - V-Lookup, H-lookup, Match & Index.

**LAB EXERCISES:**

- 1) Exercises on simple Excel sheets creation, Apply filter and sort.
- 2) Exercises for usage of functional and short cut keys.
- 3) Exercises using Mathematical formulas, function and Test Functions.
- 4) Exercises on creating Sparkline Graphs.

**SUGGESTED READINGS:**

- 1) Bill Felen: Charts and Graphs Microsoft Excel 2013: Pearson Publication.
- 2) KVS Sarma Statistics made simple do it yourself on PC: 2nd Edition – PHI.
- 3) Shelly Cashman Vermaat: Microsoft Office 2007- Essential Concepts and Techniques: Cengage Learning.

*SEMESTER - III*

**SEC 2(b) : BIG DATA ANALYSIS**

PAPER CODE: SEC 2 (b)

THPW: 2; Credits: 2

Max. Marks: 40U+10I=50

ESED: 1 ½ hrs

❖ **Learning Objectives:**

- 1) To give an overview of big data.
- 2) To understand the architecture of Hadoop.

❖ **Learning Outcomes:**

- 1) Understand big data and its analytics in the real world.
- 2) Make meaningful decisions with Hadoop commands.

**UNIT-I: INTRODUCTION:**

Big Data: Introduction - Characteristics - Traditional Data Management Systems and their limitations - Business applications. Managing a Big Data Eco-system - Big Data technology foundations - Big data management systems - Approach to big data analytics - Models to support big data analytics - Integrating big data in organizations - Streaming data - Big data solutions

**UNIT-II: HADOOP:**

Hadoop: Concept and Meaning - Uses - Eco-System - Basic Hadoop commands - HDFS (Hadoop Distributed File System): Architecture - Internals and use cases - Daemons - Files and blocks - Namenode memory concerns - Secondary Namenode - Access options

**SUGGESTED READINGS:**

- 1) Kenneth Cukier: Big Data: A Revolution That Will Transform How We, Live, Work, and Think - Viktor Mayer-Schonberger
- 2) Baesens: Analytics in a Big Data World: The Essential Guide to Data Science and its Applications Bart Wiley and SAS Business Series
- 3) Foster Provost: Data Science for Business- Tom Fawcett

SEMESTER - III

**DSC 301: ADVANCED ACCOUNTING**

PAPER CODE: DSC 301

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To recognize the contents of partnership deed and implement the accounting for reconstitution of a firm.
- 2) To explain the accounting process for Dissolution of a Firm and Insolvency of a partner.
- 3) To make the students execute the accounting for Issue of shares, Bonus shares and Debt by a Company and exemplifying the conditions of Underwriting of shares
- 4) To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act and classification of Profits prior to incorporation.
- 5) To make the students implement the various methods of Valuation of Goodwill and shares

❖ **Learning Outcomes:**

- 1) Execute the process of accounting for reconstitution of firm
- 2) Implement the procedure for accounting of Dissolution of a Firm and Insolvency of a partner
- 3) Exemplify accounting for Issue of shares, Bonus shares and Debt by a Company and summarize the conditions for Underwriting of shares
- 4) To recognize the provisions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act and differentiate the Profits prior incorporation
- 5) To organize and produce various methods of Valuation of Goodwill and shares

**UNIT-I: PARTNERSHIP ACCOUNTS-I:**

*Partnership: Meaning - Partnership Deed - Capital Accounts (Fixed and Fluctuating) - Admission of a Partner - Retirement and Death of a Partner (Excluding Joint Life Policy) (Including Problems)*

**UNIT-II: PARTNERSHIP ACCOUNTS-II:**

*Dissolution of Partnership Firm - Insolvency of a Partner (excluding Insolvency of all partners) - Sale to a Company (Including Problems)*

**UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:**

*Issue of Shares - at par, premium and discount - Pro-rata allotment - Forfeiture and Re-issue of Shares - Issue of Debentures with Conditions of Redemption - Underwriting: Meaning –Conditions - Bonus Shares: Meaning - SEBI Guidelines for Issue of Bonus Shares - Accounting of Bonus Shares – Rights Issue (Including Problems)*

**UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:**

*Indian Companies Act, 2013: Provisions - General Instructions for preparation of Balance Sheet and Statement of Profit and Loss - Form of Balance Sheet - Statement of Profit and Loss - Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment (Including Problems)*



**UNIT-V: VALUATION OF GOODWILL AND SHARES:**

*Valuation of Goodwill: Need - Methods: Average Profits Method, Super Profits Method and Capitalization Method (Including Problems)*

*Valuation of Shares: Need - Net Assets Value Method, Yield Method and Fair Value Method. (Including Problems)*

**SUGGESTED READINGS:**

- 1) S.P. Jain & K.L Narang:Accountancy–III: Kalyani Publishers.
- 2) Tulasian: Accountancy–III: Tata McGraw Hill Co.
- 3) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy (Vol-II): Vikas Publishing House.
- 4) Arulanandam: Advanced Accountancy: Himalaya Publishing House.
- 5) Dr. G. Yogeshwaran: Advanced Accountancy: Julia Allen - PBP
- 6) R. L. Gupta & Radhaswamy: Advanced Accountancy: Sultan Chand & Sons.
- 7) Shukla and Grewal: Advanced Accountancy: S. Chand & Co.
- 8) D. G. Sharma: Advanced Accounting (IPCC): Tax Mann Publications.
- 9) Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
- 10) R.L. Gupta & V.K. Gupta: Principles and Practice of Accounting: Sultan Chand & Sons.

**DSC 302: BUSINESS STATISTICS - I**

PAPER CODE: DSC 302  
THPW: 5(3T+4P); Credits: 5

Max. Marks: 50U +35P+15I=100  
ESED: 2 hrs

❖ **Learning Objectives:**

- 1) To introduce the basic concepts of statistics along with methods of collection and presentation of data
- 2) To understand & calculate all the measures of central tendency.
- 3) To measure the variations using various measures of dispersion.
- 4) To find out the direction of variation and also the peak of the curve.
- 5) To identify the relationship among the variables in business related areas.

❖ **Learning Outcomes:**

- 1) To Familiarize the basic concepts of statistics along with methods of collection and presentation of data.
- 2) To compute averages using different methods of central tendency
- 3) To examine the variation of data through different methods of dispersion.
- 4) To identify the skewness and peak in the data using the methods of skewness and kurtosis.
- 5) To determine the relation between variables using the methods of correlation.

**UNIT-I: INTRODUCTION:**

*Origin and Development of Statistics - Definition – Characteristics - Importance and Scope - Limitations of Statistics - Distrust of Statistics.*

*Statistical Investigation: Planning of statistical investigation - Census and Sampling methods -Collection of primary and secondary data - Statistical errors and approximation - Classification and Tabulation of data - Frequency distribution*

**UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:**

*Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams - Pictograms -Cartograms - Graphic presentation: Technique of Construction of Graphs – Graphical presentation of Frequency Distribution – Construction of Histograms*

**UNIT-III: MEASURES OF CENTRAL TENDENCY:**

*Introduction – Significance – Arithmetic Mean- Geometric Mean - Harmonic Mean – Mode –Median – Properties, Uses and Limitations - Quartiles and Percentiles - Simple and Weighted Averages (Including Problems)*

**UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:**

*Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation*

*Measures of Skewness: Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis: Mesokurtosis, Platykurtosis and Leptokurtosis (Including Problems)*

**UNIT-V: CORRELATION:**

*Meaning -Types - Correlation and Causation - Methods: Scatter Diagram - Karl Pearson's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method (Including Problems)*

**LAB EXERCISES:**

1. An overview of excel, Creating a New Dataset, Using an Existing Dataset, Manipulating and Merging Datasets, Importing and Exporting Data, Printing Datasets,
2. Descriptive Statistics in EXCEL (mean, standard deviation, variance, range, frequencies
3. GRAPHS: Creating and editing graphs and charts, Bar charts, histograms, percentiles
4. Correlation

**SUGGESTED READINGS:**

1. Levin & Rubin: Statistics for Management: Pearson
2. Gupta S.C: Fundamentals of Statistics: Himalaya
3. E. Narayanan Nadar: Statistics: PHI Learning
4. C.Beri: Business Statistics: Tata McGraw Hill
5. S. P Gupta: Fundamentals of Statistical: Sultan Chand
6. J. K. Sharma: Business Statistics: Vikas Publishers
7. S. L Aggarwal, S. L. Bhardwaj: Business Statistics: Kalyani Publications
8. Kapoor V.K: Statistics-Problems and Solutions: S. Chand
9. Sancheti D.C. & Kapoor: Statistics - Theory, Methods and Applications: V.K
10. Anderson, Sweenly, Williams: Statistics: Cengage Publications.

SEMESTER - III

**DSC 303: SECURITY ANALYSIS**

PAPER CODE: DSC 303

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To explain Importance of Investment, the Process of Investment
- 2) To understand macroeconomic, Industry analysis and Financial statement analysis.
- 3) To determine the theories of technical analysis
- 4) To evaluate share valuation
- 5) To understand bond return and risk valuation

❖ **Learning Outcomes:**

- 1) Familiarization with Investment Principles and Process of investment
- 2) Assess the Economic, Industry and Company Analysis
- 3) Determine the technical analysis using various theories
- 4) Knowledge about Share valuation approach
- 5) Knowledge about valuation of Bond return and Bond risk

**UNIT-I: INTRODUCTION:**

*Investment: Meaning – Characteristics – Importance – Objectives – Principles - Investment Avenues - Investment Environment in India – Investment Media – Investment Process - Types of Investors – Investment Vs. Speculation Vs. Gambling (Theory)*

**UNIT-II: FUNDAMENTAL ANALYSIS:**

*Meaning – Objectives – Framework: Economy Analysis – Industry Analysis - Company Analysis – Economic Forecasting – Industry Life Cycle – Analysis of Financial Statements (Theory)*

**UNIT-III: TECHNICAL ANALYSIS:**

*Meaning – Dow Theory – Basic Principles of Technical Analysis – Elliot Wave Theory – Random Walk Theory – Efficient Market Hypothesis – Forms of Market Efficiency (Theory)*

**UNIT-IV: SHARE VALUATION:**

*Share Valuation Model: Holding Period Return – Constant Growth Model – Multiple Growth Model – Discount Rate – Multiplier Approach to Share Valuation (Simple Problems)*

**UNIT-V: BOND VALUATION:**

*Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Management Strategies (Simple Problems)*

**SUGGESTED READINGS:**

- 1) Bhalla V. K., Investment Management, Sultan Chand & Sons.
- 2) Dhanesh Kumar Khatri, Investment Management, Trinity.
- 3) Donald E Fischer and Ronald J Jordan, Security Analysis and Portfolio Management, Pearson.
- 4) Kevin S., Security Analysis and Portfolio Management, PHI.
- 5) Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw.
- 6) Preeti Singh, Investment Management, Himalaya Publishing House.
- 7) Ranganatham M. & Madhumathi R., Security Analysis and Portfolio Management, Pearson.
- 8) Reilly and Brown, Analysis of Investments & Management of Portfolios, Cengage Learning.
- 9) Rustagi R.P., Investment Analysis and Portfolio Management, Sultan Chand & Sons.
- 10) Shashi K. Gupta and Rosy Joshi. Security Analysis and Portfolio Management, Kalyani Publishers.

*SEMESTER - IV*

**SEC 4(a): PROJECT FINANCE**

PAPER CODE: SEC 4 (a)  
THPW: 2; Credits: 2

Max. Marks: 40U+10I=50  
ESED: 1 ½ hrs

**Learning Objectives:**

- 1) To learn the tools and techniques for effective planning and management of projects.
- 2) To assess the risks in project finance.

❖ **Learning Outcomes:**

- 1) Learn the tools and techniques of planning and management of projects.
- 2) Understand the risks involved in the project finance.

**UNIT-I: INTRODUCTION:**

Project Management – Project Finance - The Project Finance Markets - Role of Advisors in Project Finance - Project Development and Management - Valuing the Project and Project Cash Flow Analysis – Project Feasibility Studies.

**UNIT-II: ASSESSING RISKS IN PROJECT FINANCE:**

Project Finance and Commercial Risks - Project Finance and Macroeconomic Risks - Regulatory and Political Risks - Risk Mitigation Methodologies for Projects - Financing of Projects - Means of Financing Projects - Working Capital Finance for Projects - Project Finance: Taxation and Incentives - Legal Aspects in Project Finance - Project Finance Loan Documentation.

**SUGGESTED READINGS:**

- 1) "Prasanna Chandra", Projects-Planning Analysis, Selection, Financing, Implementation and Review, 6th edition, 2006.
- 2) "Gopalakrishnan", Project Management, TMH, 2007.
- 3) "H.R.Machiraju", Introduction to Project Finance, Vikas Publications, 2005.
- 4) "Bhavesh.M.Patel", Project Management, Vikas Publication, 2007.
- 5) M. R. Gopalan", Project Management,1st edition, Wiley India, 2006.
- 6) "Narendra Singh", Project Management Control, 4th Revised edition, Himalaya Publishing House, 2007.
- 7) "Narendra Singh", Problems & solutions in Project Management and Control, 3<sup>rd</sup> edition, "Himalaya Publishing House, 2007.
- 8) "Prasanna Chandra", Project Management, TMH,2007.
- 9) "Chowdry", Project Management, TMH,2007.
- 10) "Clifford.F.Gray, Erik.W.Larson", Project Management the Managerial Process, 3<sup>rd</sup> edition

*SEMESTER - IV*

**SEC 4: (b): CYBER SECURITY LAWS**

**PAPER CODE: SEC 2 (b)**

**Max. Marks: 40U+10I=50**

**THPW: 2; Credits: 2**

**ESED: 1 ½ hrs**

❖ **Learning Objectives:**

- 1) To learn the legal and regulatory framework with regards to Information Technology
- 2) To learn and understand Cyber Crime.

❖ **Learning Outcomes:**

- 1) To assess and understand the various components of Cyber Laws.
- 2) To classify and categorize Cyber-crime.

**UNIT-I: CYBER SPACE AND CYBER LAW:**

Introduction to Cyber Space and Cyber Law – Cyber Space: Components - Categories – Punishments – Cyber Law: Components - Internet Governing Bodies - International aspects of Electronic Contracting - Global issues in Privacy.

**UNIT-II: CYBER CRIME:**

Cyber Crime: Meaning - Classification - Legal Perspective - Indian Perspective and Global Perspective - Categories of Cyber Crime and Cyber Stalking - Cloud Computing - Risk associated with Cloud Computing.

**SUGGESTED READINGS:**

1. Ramandeep kaurnagra, Cyber laws and Intellectual Property Rights, Kalyani Publishers, 7e, 2015
2. Nina Godbole&SunitBelapureCyber Security, Wiley India Pvt Ltd, 2012.
3. Gerald. R. Ferrera, Reder and linchtenstein, Cyber laws – Text and Cases,3e, Cengage learning
4. FaiyazAhamed, Cyber Law and Information Security, DreamTech Press, 2013
5. PankajAgarwal, Information Security and Cyber Laws, Acme Learning, 2013
6. Manjotkaur, Essentials of E-Business and Cyber laws, Kalyani Publishers

*SEMESTER - IV*

**DSC 401: INCOME TAX**

PAPER CODE: DSC 401

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To exemplify the concepts of Income Tax and to summarize agricultural income and residential status of an individual.
- 2) To execute the provisions of IT in computation of Income from salaries.
- 3) To explain section 22 to 27 of the Income tax Act relating to Income from house property
- 4) To organize the computation of Income from business and classify with Income from profession.
- 5) To explain the types of capital gains, various exemptions u/s 54 and classify the Incomes falling under the head income from other source

❖ **Learning Outcomes:**

- 1) To exemplify the concepts of Income Tax and to summarize agricultural income and residential status of an individual.
- 2) To execute the provisions of IT in computation of Income from salaries.
- 3) To explain section 22 to 27 of the Income tax Act relating to Income from house property
- 4) To organize the computation of Income from business and classify with Income from profession.
- 5) To explain the types of capital gains, various exemptions u/s 54 and classify the Incomes falling under the head income from other sources

**UNIT-I: INTRODUCTION:**

History of Income Tax in India - Direct and Indirect Taxes – Canons of Taxation - Definitions and Basic Concepts: Assessee – Deemed Assessee – Assessee-in-default –Assessment Year – Previous Year - Person – Incomes - Agricultural Income – Gross Total Income – Total Income – Incomes Exempt from Tax - Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax (Theory only)

**UNIT-II: INCOME FROM SALARIES:**

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) –Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Computation of Income from Salary (Including Problems)

**UNIT-III: INCOME FROM HOUSE PROPERTY:**

Definition of ‘House Property’ – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Computation of Income from House Property (Including Problems)

**UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:**

Definition of 'Business and Profession' – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Computation of Income from Business. Income from Profession: Rules– procedure – Computation of Income from Profession. (Including Problems)

**UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:**

*Capital Gains: Meaning – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions u/s. 54 – Computation of Capital Gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries, Crossword puzzles and Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 (Including Problems)*

**SUGGESTED READINGS:**

1. V.P. Gaur & D.B Narang: Income Tax Law and Practice: Kalyani Publishers.
2. Dr. M.N. Ravi: Taxation: PBP.
3. Dr. Vinod K. Singhania & Dr. Kapil Singhania: Direct Taxes Law & Practice: Taxmann
4. B.B. Lal: Income Tax: Pearson Education.
5. R.G. Saha: Taxation: Himalaya Publishing House Pvt. Ltd.
6. Johar: Income Tax: McGrawHill Education.
7. Balachandran & Thothadri: Taxation Law and Practice: PHI Learning.
8. Ahuja Girish: Direct Tax Law and Practice :
9. Dr. P.V. Ramana Rao & Dr. A. Sudhakar: Income Tax: National Publishing Co.



**SEMESTER - IV**

**DSC 402: BUSINESS STATISTICS - II**

**PAPER CODE: DSC 402**  
**THPW: 5 (3T+4P); Credits: 5**

**Max. Marks: 50U +35P+15I=100**  
**ESED: 2 hrs**

**Learning Objectives:**

- 1) To develop the skill of application of simple Regression model by articulating the dependent and independent variables.
- 2) To construct the simple, price, quantity, value and other indices.
- 3) To integrate descriptive and statistical measures of time series, impart knowledge to predict the future values and show the trends of the data.
- 4) To categorise the various elements of probability and calculate the probability of occurrence of an event.
- 5) To apply concepts of various Probability Distribution, to find probability for discrete random variables such as Normal, Poisson, and Binomial.

**❖ Learning Outcomes:**

- 1) Identifies the dependent and independent variables using simple Regression.
- 2) Comprehend the concept of inflation and construction of Index using weighted and unweighted models.
- 3) Implementing the utility of time series analysis.
- 4) Assessing the theorems of probability and its utility in estimating and analyzing a situation.
- 5) Facilitating in operation research, sales forecasting and in risk evaluation.

**UNIT-I: REGRESSION ANALYSIS:**

*Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction (Including Problems)*

**UNIT-II: INDEX NUMBERS:**

*Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers. (Including Problems)*

**UNIT-III: TIME SERIES:**

*Introduction - Components – Methods-Semi Averages - Moving Averages – Least Squares Method – De-seasonalization of Data – Uses and Limitations of Time Series. (Including Problems)*

**UNIT-IV: PROBABILITY:**

*Probability: Meaning - Experiment – Events: Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory: Permutation and Combination - Approaches to Probability: Classical – Empirical – Subjective -Axiomatic - Theorems of Probability: Addition – Multiplication - Baye’s Theorem. (Including Problems)*

**UNIT-V: THEORETICAL DISTRIBUTIONS:**

*Binomial Distribution: Significance and Properties– Conditions – Fitting of Binomial Distribution. Poisson Distribution: Significance and Properties – Conditions – Fitting of Poisson Distribution. Normal Distribution: Significance and Properties - Central Limit Theorem: Characteristics – Fitting a Normal Curve (Areas Method Only). (Including Problems)*

**SUGGESTED READINGS:**

1. Levin & Rubin: Statistics for Management: Pearson,
2. Gupta S.C: Fundamentals of Statistics: Himalaya
3. P. N. Jani: Business Statistics: Theory & Application, PHI
4. C.Beri: Business Statistics: Tata McGraw Hill
5. S. P Gupta: Fundamentals of Statistical: Sultan Chand
6. J. K. Sharma: Business Statistics: Vikas Publishers
7. Vora: Business Statistics: Tata McGraw Hill
8. Kapoor V.K: Statistics-Problems and Solutions: S. Chand
9. Sancheti D.C. & Kapoor V.K: Statistics-Theory, Methods and Applications: Sultan Chand

SEMESTER - IV

**DSC 403: PORTFOLIO MANAGEMENT**

PAPER CODE: DSC 403

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To evaluate the Risk and Return analysis
- 2) To understand traditional and modern portfolio analysis.
- 3) To evaluate portfolio risk, portfolio return and reduce the quantum of risk by diversification.
- 4) To elucidate the process of portfolio selection and application of Sharpe's single index model and CAPM
- 5) To expound the portfolio evaluation and portfolio revision

❖ **Learning Objectives:**

- 1) Assess value of Stock return and measure the systematic and unsystematic Risk
- 2) Relate traditional and modern portfolio theory
- 3) Analyse the portfolio risk and return and diversification of securities to reduce the risk of portfolio
- 4) Build efficient set of Portfolios using Sharpe's single index model and CAPM model
- 5) Assess the performance of portfolio by evaluation and revision

**UNIT-I: RISK-RETURN ANALYSIS:**

*Return: Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period - Risk: Meaning – Sources of Risk - Types of Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range – Standard Deviation – Beta ( $\beta$ ) (Including Problems)*

**UNIT-II: PORTFOLIO THEORY:**

*Concept of Portfolio – Basic Principles of Portfolio Theory – Process of Portfolio Management – Traditional Portfolio Analysis – Modern Portfolio Theory – Traditional Vs. Modern Portfolio Theory (Including problems)*

**UNIT-III: PORTFOLIO ANALYSIS:**

*Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Markowitz Model: Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems)*

**UNIT-IV: PORTFOLIO SELECTION:**

*Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios - Selection of Optimal Portfolios. - Sharpe Single Index Model: Measuring Security and Portfolio Return and Risk – CAPM – Assumptions – Capital Market Line – Security Market Line – Characteristic Line – Limitations (Including Problems)*

**UNIT-V: PORTFOLIO EVALUATION AND REVISION:**

*Need for Evaluation – Evaluation Perspective – Meaning of Portfolio Evaluation – Measuring Portfolio Return – Risk Adjusted Returns – Sharpe Ratio – Treynor Ratio – Jensen - Portfolio Revision: Meaning – Need – Constraints in Portfolio Revision – Portfolio Revision Strategies (Including Problems)*

**SUGGESTED READINGS:**

- 1) Bhall, V. K., Investment Management, S. Chand & Co.
- 2) Fisher Donald E & Ronald J Jordan, Securities Analysis & Portfolio Management, PHI
- 3) Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, Mcgraw
- 4) Gangadhar V: Investment Management, Anmole.
- 5) Kevin S, Security Analysis and Portfolio Management, Prentice Hall.
- 6) Mayo, Investments, Thomson.
- 7) Punithavathi Pundyan, Securities Analysis & Portfolio Management, Vikas.
- 8) Reilly: Investment Analysis and Portfolio Management, Thomson.
- 9) Sharp Etal.: Investments, Prentice Hall.
- 10) Strong: Practical Investment Management,

*SEMESTER - V*

**GE(a): BUSINESS ECONOMICS**

PAPER CODE: GE(a)  
THPW: 4; Credits: 4

Max. Marks: 80U +20I=100  
ESED: 3 hrs

❖ **Learning Objectives**

- 1) Provide understanding about nature and scope of economics and to illustrate laws of utility graphically.
- 2) Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.
- 3) Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.
- 4) Enumerate the role of different types of competition in market and to analyze the market situation.
- 5) Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

❖ **Learning Outcomes**

- 1) Identify various utility approaches and the laws associated with cardinal utility approach.
- 2) Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.
- 3) Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.
- 4) Familiarize the students with behavior of firms and markets along with different types of competition in market and to analyze the market situation.
- 5) Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.

**UNIT-I: INTRODUCTION:**

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-Marginal Utility.

**UNIT-II: DEMAND AND SUPPLY ANALYSIS:**

Meaning – Function - Types of Demand - Demand Curve - Law of Demand-Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand - Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus.

**UNIT-III: PRODUCTION AND COST ANALYSIS:**

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion – Iso-quants and Iso-cost Curves - Law of Return to Scale – Economies and Dis-economies of Scale - Theory of Cost - Concepts of Cost – Short run and Long run cost curves.

**UNIT-IV: MARKET ANALYSIS AND PRICE DETERMINATION:**

Market – Meaning - Structure (Perfect Competition, Imperfect Competition) – Price Determination - Firms equilibrium in Perfect Competition, Monopoly, Monopolistic, Oligopoly and Duopoly.

**UNIT-V: NATIONAL INCOME AND BUSINESS CYCLES:**

Concepts of National Income – GDP – GNP - GVA - Fiscal Deficit - Current Account Deficit  
Business Cycles: Nature – Phases - Causes – Inflation: Causes and control – Deflation and stagflation.

**SUGGESTED READINGS & REFERENCES:**

1. V. G. Mankar: Business Economics: Himalaya Publishing House
2. Vanith Agrawal: Managerial Economics: Pearson Education
3. Mithani, Nagalaxmi: Business Economics: Himalaya Publishing house
4. H. L. Ahuja: Business Economics: S. Chand & Co. Ltd.
5. D.S. Vittal: Business Economics: S. Chand & Co. Ltd
6. Dr. Venugopal Rao: Business Economics: PBP.
7. R. K. Lekhi: Business Economics: Kalyani Publishers
8. Craig H Peterson and Jain: Managerial Economics: Pearson education
9. Kavitha Krishna: Business Economics: Himalaya Publishing House.

*SEMESTER - V*

**GE (b): BUSINESS ENVIRONMENT AND POLICY**

PAPER CODE: GE(b)

Max. Marks: 80U +20I=100

THPW: 4; Credits: 4

ESED: 3 hrs

❖ **Learning Objectives.**

- 1) To comprehend the understanding of Business and Policy Environment in India
- 2) To illustrate the economic reforms initiated under the liberalization policy of the government
- 3) To provide insight about privatization, globalization, theories of interactional trade and trade restrictions in international trade
- 4) To give an outline about foreign capital, policy provisions and international economic institutions
- 5) To appraise about the world trade scenario and regional trade agreements

❖ **Learning Outcomes**

- 1) Interpret the business environment in light of the policy environment in the economy.
- 2) Demonstrate the impact of liberalization on the economic reforms in India
- 3) Illustrate the role of globalization in international business and restrictions to trade.
- 4) Examine the impact of foreign direct investment on India's economy.
- 5) Outline the effect of world trade organization and regional trade agreements on India's trade policy

**UNIT - I: INTRODUCTION:**

Business Environment: Micro-environment - Macro environment – Environmental Scanning. Policy Environment: Industrial Policy - Industrial Policy Resolution 1956 – New Industrial Policy 1991 – Fiscal Policy – Monetary Policy.

**UNIT - II: LIBERALIZATION AND GLOBALIZATION:**

New Economic Policy: Economic Reforms - Liberalization. Globalization: Meaning - Stages - Factors facilitating and impeding Globalization in India - Consequences of Globalization for India.

**UNIT - III: PUBLIC SECTOR AND PRIVATIZATION:**

Public Sector: Changing Role of Public Sector - Relevance of Public Sector – Public Sector Reforms. Privatization: Concepts – Nature – Objectives – Forms - Regulatory Framework with reference to Insurance, Power and Telecom Sectors.

**UNIT - IV: FOREIGN CAPITAL:**

Foreign Direct Investment: Policy - Trends -Problems - Consequences – FEMA: Objectives - Provisions - Multinational Corporations - Entry Strategies - Role - Growth – Problems - Consequences. Mergers and Acquisitions: Reasons - Trends - Advantages and Disadvantages - Competition Law.

**UNIT - V: WTO AND TRADE POLICY:**

WTO Agreements - Agreement on Agriculture (AOA) - Multi-Fibre Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS) - Barriers to Trade. Trade policy changes consequent to WTO - Recent EXIM Policy - Consequences of WTO for India.

**SUGGESTED READINGS:**

**Books:**

1. Francis Cherunilam: Global Economy and Business Environment – Himalaya
2. Francis Cherunilam: Business Environment - Text and Cases - Himalaya
3. S.K.Misra & V.K.Puri: Economic Environment of Business - Himalaya
4. Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public enterprises – Sultan Chand & Co.
5. S.K.Misra & V.K.Puri: Indian Economy – Himalaya
6. Aswathappa: Business Environment - Himalaya
7. Dutt and Sundharam: Indian Economy
8. Ray: Indian Economy,

**PHI Reports:**

1. World Development Report;
2. Human Development Report;
3. India Development Report;
4. Pre-budget economic survey.

**Periodicals:**

Economic and Political weekly;  
Business India;  
Business World;  
Business Today;  
Finance India;  
Business Standard.



**SEMESTER - V**

**DSE 501(a): PERSONAL FINANCE**

PAPER CODE: DSE 501(a)

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To understand the need and importance of personal finance in long term goals of individuals
- 2) To describe various tools for personal budget preparations.
- 3) To develop an investment plan for managing individual holdings
- 4) To calculate various benefits derived by an individual for personal health plans
- 5) To assess and determine the implications of retirement planning in relation to post retirement

❖ **Learning Outcomes:**

- 1) Explain the nature of personal financial planning and its dynamics
- 2) Estimate the personal financial requirements using various tools
- 3) Critically examine the regulatory issues for personal financial planning
- 4) Evaluate various policies in the process of value creation as required by a person.
- 5) Know about various areas for planning to derive retirement benefits

**UNIT I: INTRODUCTION:**

Personal Finance: Meaning – Concepts (Income, Expenditure, Savings, Investment, Income Tax etc.) - Nature and Scope – Objectives - Importance - Sources of Income: Salary Income - Rental Income - Other Sources - Family Profile – Size – Composition – Needs - Compulsions – Requirements - Career Planning and Financial Goals - Short-term - Medium-term - Long-term Plans (Theory)

**UNIT II: PERSONAL FINANCIAL STATEMENTS AND ANALYSIS:**

*Personal Financial Statements and Analysis: Introduction – Meaning of Personal Financial Statements – Types - Income and Expenditure Statement – Balance Sheet – Cash Flow Statement – Financial Ratio Analysis – Preparation of Personal Budget (Simple Problems)*

**UNIT III: INVESTMENT PLANNING:**

*Investment Planning: Meaning – Objectives - Rewards of Investing – Making Transactions in Securities Markets: Primary Markets – Secondary Markets – Becoming an Informed Investor – Demat Accounts - Online Investing – Managing Investment Holdings (Theory Only)*

**UNIT IV: INSURANCE PLANNING:**

*Insurance Planning: Meaning – Life Insurance: Need and Significance – Types of Life Insurance Products – Key Features of Life Insurance Policies*

*Health Insurance: Importance of Health Insurance Coverage – Types of Health Insurance Plans – Health Insurance Decisions – Medical Expense Coverage and Policy Provisions – Term Insurance Policies - Personal Accident Insurance – Property Insurance: Home Owner’s Insurance – Automobile Insurance (Theory Only)*

**UNIT V: RETIREMENT AND ESTATE PLANNING:**

*Retirement Planning: Meaning – Need – Rules – Process – Estimation of Retirement Expenses –Retirement Plans – Pension Schemes*

*Estate Planning: Meaning – Objectives – Areas – Process – Normal Excuses for not writing a Will – Estate Planning Tools – Contents of a Will – Digital Will or E-Will – Letter of Last Instructions (Theory Only).*

**SUGGESTED READINGS:**

- 1) Arthur J. Keown, Personal Finance, Pearson.
- 2) Indian Institute of Banking and Finance, Introduction to Financial Planning, TaxMann Publications.
- 3) Indian Institute of Banking and Finance, Investment Planning, Tax Planning and Estate Planning, TaxMann Publications.
- 4) Indian Institute of Banking and Finance, Risk Analysis, Insurance and Retirement Planning, TaxMann Publications.
- 5) Lawrence Gitman, Michael D. Joehnk, and Randall S. Billingsley, Personal Financial Planning, Cengage Learning.
- 6) Pradip Kumar Singha and Ajit S. Thite, Personal Financial Planning, Nirali Prakashan.
- 7) S. Murali and K. R. Subbakrishna, Personal Financial Planning, Himalaya Publishing House.

**SEMESTER - V**

**DSE 501 (b) : BLOCKCHAIN TECHNOLOGY**

**PAPER CODE: DSE 501(b)**  
**THPW: 5; Credits: 5**

**Max. Marks: 80U +20I=100**  
**ESED: 3 hrs**

❖ **Learning Objectives:**

- 1) To analyze the fundamental principles of blockchain technology and create basic smart contracts using blockchain platforms
- 2) To evaluate potential applications of blockchain in various industries, and demonstrating the concepts and their ability to apply them.
- 3) To understand the concept, protocols and applications of Crypto currency.
- 4) To classify the need and implementation of Ethereum.
- 5) To define the importance and uses of Hyperledger fabric.

❖ **Learning Outcomes:**

- 1) Explain the fundamental principles of block chain technology and implement the basic concepts.
- 2) Inspect various applications and concepts of block chain technologies.
- 3) Synthesize the concept, protocols and applications of Crypto currency.
- 4) Relate and describe the need and implementation of Ethereum.
- 5) Critically analyze the importance and uses of Hyper ledger fabric.

**UNIT-I: INTRODUCTION:**

Distributed Database – Problems: Byzantine General problem and Fault Tolerance - Hadoop Distributed File System - Distributed Hash Table - ASIC Resistance - Turing Complete - Cryptography: Hash function, Digital Signature – ECDSA - Memory Hard Algorithm - Zero Knowledge Proof.

**UNIT-II: BLOCKCHAIN APPLICATIONS:**

Blockchain: Need - Genesis - Key Characteristics - Gartner's Hype Curve - Evolution of Blockchain Technology - Blockchain Structure - Types and Network - Mining and Consensus – Working of Blockchain – Bitcoin – Whitepaper - Components of a blockforks: Soft & Hard Forks - Ummer Blocks, Different forks from Bitcoin, Wallets, Transactions - Public & Private keys - Blockchain Applications: Internet of Things – Domain Name System.

**UNIT-III: CRYPTOCURRENCY:**

Cryptocurrency: History - Distributed Ledger - Bitcoin Protocols - Mining strategy and rewards - Ethereum – Construction – Decentralized Autonomous Organization (DAO), Smart Contract – GHOST Protocol – Vulnerability – Attacks – Sidechain – Namecoin - Cryptocurrency Regulation: Stakeholders - Roots of Bitcoin - Legal Aspects - Cryptocurrency Exchange - Black Market and Global Economy.

**UNIT-IV: ETHEREUM:**

Ethereum: Need - Ethereum Foundation - Ethereum Whitepaper – Working with Ethereum - Ethereum Network - Ethereum Virtual Machine - Transactions and Types - Mining & Consensus - Smart Contracts.

**UNIT-V: HYPERLEDGER FABRIC:**

Hyperledger: Meaning and Concept - Hyperledger Fabric - Comparison between Fabric and Other Technologies - Fabric Architecture - Components of Hyperledger Fabric - Advantages of Hyperledger Fabric Blockchain – Working of Hyperledger Fabric.

**SUGGESTED READINGS:**

- 1) Imran Bashir, Mastering Blockchain, Packt Publishing, March 2017.
- 2) Debajani Mohanty, BlockChain : From Concept to Execution, BPB Publications, 2<sup>nd</sup> edition, 2018.
- 3) Artemis Caro, Blockchain: Bitcoin, Ethereum & Blockchain: The Beginners Guide to Understanding the Technology Behind Bitcoin & Cryptocurrency, 2017.
- 4) Andreas M. Antonopoulos, Gavin Wood, Mastering Ethereum: Building Smart Contracts and DApps, O'REILLY, 2018.
- 5) Nitin Gaur, Luc Desrosiers, Venkatraman Ramakrishna, Petr Novotny, Dr. Salman A. Baset and Anthony O'Dowd, Hands-on Blockchain with Hyperledger, Packt Publishing, 2018.

SEMESTER - V

**DSE 502 (a) : BEHAVIOURAL FINANCE**

PAPER CODE: DSE 502(a)  
THPW: 5; Credits: 5

Max. Marks: 80U +20I=100  
ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To understand the behaviour of individuals in managing investment decisions in fast growing area of finance
- 2) To identify the theories for rational decision making in preference functions
- 3) To sketch behavioural factors in the context of various financial markets
- 4) To contrast the investors behaviours in corporate finance
- 5) To devise a mechanism for psychological biases for decision making

❖ **Learning Outcomes:**

- 1) Design the cognitive behaviour of individuals for financial decision making
- 2) Investigate the implications of rational thinking of individuals
- 3) Recognize the abilities for a systematized financial decision
- 4) Discuss the impact of investment categorization and become smart manager
- 5) Explore the possibilities of emotions and decision-making considering risk factors.

**UNIT I: INTRODUCTION:**

*Behavioral Finance – Meaning – Nature – Scope - Objectives – Application – Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception – Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting (Theory)*

**UNIT II: UTILITY / PREFERENCE FUNCTIONS:**

*Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under Risk and Uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor Rationality and Market Efficiency (Theory)*

**UNIT III: BEHAVIOURAL FACTORS AND FINANCIAL MARKETS:**

*Behavioral Factors and Financial Markets: Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency - Market Predictability – Asset Management and Behavioral Factors - Active Portfolio Management: Return Statistics and sources of systematic underperformance (Theory)*

**UNIT IV: BEHAVIOURAL CORPORATE FINANCE:**

*Behavioral Corporate Finance: Market Timing and Catering – Behavior of Investors and Inefficiency of Markets – Sentiments of Investors and Investment Categorization – Prospect Theory, Reference Points, Loss Aversion and Anchoring – Smart Managers (Theory)*

**UNIT V: EMOTIONS AND DECISION-MAKING:**

*Emotions and Decision-Making: Experimental Measurement of Risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking - Personality Traits and Risk Attitudes in different domains.*

**SUGGESTED READINGS:**

- 1) Ackert, L., and R. Deaves, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning.
- 2) Joachim Goldberg, Rüdiger von Nitzsch, Behavioral Finance, Wiley.
- 3) John R. Nofsinger, The Psychology of Investing, Pearson Prentice Hall.
- 4) Meir Statman, What Investors Really Want - Learn the lessons of behavioral Finance, McGraw-Hill.
- 5) Montier, James, Behavioural Finance, John Wiley & Sons.
- 6) Nofsinger, J. R., Investment Madness, Prentice Hall.
- 7) Shleifer, Andrei, Are Financial Markets Efficient? Oxford University Press.
- 8) Shuchita Singh & Shilpa Bahl, Behavioural Finance, Vikas Publishing House.

SEMESTER - V

**DSE 502 b) : DATA MINING AND BUSINESS INTELLIGENCE**

PAPER CODE: DSE 502(b)

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To understand Data mining and its relationships
- 2) To gain insight on Data warehousing, design and development
- 3) To explain various tools of Data Mining its methods and techniques
- 4) To familiarize with Modern Information Technology and various business opportunities
- 5) To Apply Bi in various sectors

❖ **Learning Outcomes:**

- 1) To exemplify Data mining parameters, functionalities and classifications
- 2) To describe characteristics and view of Data warehousing and design and develop data warehousing
- 3) To explain various tools methods and techniques of Data Mining
- 4) To describe the BI software's and understand the ethical and legal limits
- 5) To execute the BI and Data mining tools on various sectors

**UNIT-I: INTRODUCTION:**

Data Mining: Meaning - Parameters - Working of Data Mining - Types of Relationships - Architecture - Kinds of Mining Data - Functionalities - Risks in Data Mining - Advantages and Disadvantages - Classification - Ethical Issues - Analysis of Ethical Issues - Global issues.

**UNIT-II: DATA WAREHOUSING:**

Data Warehouse: Meaning – Characteristics and view – Online Transaction Processing (OLTP) and Online Analytical Processing (OLAP) – Difference between OLTP and OLAP - Design and Development of Data Warehouse - Meta Data Models – Extract, Transform, Load (ETL) Design.

**UNIT-III: DATA MINING TOOLS, METHODS AND TECHNIQUES:**

Data mining: Text Mining - Web Mining - Spatial Mining - Process Mining – Business Intelligence (BI) Process - Private and Public Intelligence - Strategic assessment of implementing BI - Data Mining Techniques: Introduction - Statistical Perspective – Need and Algorithms - Naïve Bayes Algorithm - Chi-Square Automatic Interaction Detectors (CHAID) - Classification and Regression Tree (CART) - Analysis of Unstructured Data.

**UNIT-IV:MODERN INFORMATION TECHNOLOGY:**

Business Intelligence Software: BI on Web - Ethical and Legal limits - Industrial Espionage - Modern Techniques of Crypto Analysis - Managing and organizing for an effective BI Team.

**UNIT-V: BI DATA MINING APPLICATIONS:**

Applications in Various Sectors: Retailing – Customer Relationship Management (CRM) – Banking – Stock Pricing – Production – Crime – Genetics – Medical - Pharmaceutical.

**SUGGESTED READINGS:**

- 1) Vipin Kumar: Introduction to Data Mining, Pang-Ning Tan Michael Steinbach, Pearson,2016.
- 2) Vikram Pudi& Radha Krishna: Data Mining Concepts and Techniques, Oxford University Press.
- 3) Richard Boire: Data Mining for Managers, Palgrave Macmillan.
- 4) Michel Berry and Gordon Linoff, Mastering Data mining, John Wiley and Sons Inc, 2nd Edition.
- 5) Michel Berry and Gordon Linoff, Data mining techniques for Marketing, Sales and Customer support, John Wiley.
- 6) G. K. Gupta, Introduction to Data mining with Case Studies, Prentice hall of India, 2011
- 7) Giudici, Applied Data mining – Statistical Methods for Business and Industry, John Wiley. 2009
- 8) Elizabeth Vitt, Michael LuckevichStaciaMisner, Business Intelligence, Microsoft, 2011
- 9) Michalewicz Z., Schmidt M. Michalewicz M and Chiriac C, Adaptive Business Intelligence, Springer – Verlag, 2007
- 10) GalitShmueli, Nitin R. Patel and Peter C. Bruce, Data Mining for Business Intelligence Concepts, Techniques and Applications Wiley, India, 2010.



SEMESTER - V

**DSE 503 (a) : INTERNATIONAL FINANCE**

PAPER CODE: DSE 503(a)

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

❖ **Learning objectives:**

- 1) To annotate the importance of growth of international finance, to categorize the stages of International Monetary system and preparation of Balance of Payment Statement.
- 2) To determine the exchange rates in the spot and forward markets and compute Nominal and Real Effective Exchange Rates.
- 3) To measure the foreign exchange exposures related to operating and accounting of an organization.
- 4) To explain the international capital structure decisions and cost of capital calculation.
- 5) To demonstrate about capital budgeting techniques used by MNCs.

❖ **Learning Outcomes:**

- 1) Appraise Balance of Payments Statement prepared.
- 2) Determine exchange rates and calculate nominal and real effective exchange rates.
- 3) Assess the foreign exchange exposures faced by Multi-National Companies.
- 4) Apply cost of capital and capital structure theories for subsidiary companies.
- 5) Evaluate the best capital budgeting decision for MNCs.

**UNIT-I: INTRODUCTION:**

*IFM: Meaning – Features – Scope – IFM Vs. Domestic FM – Factors influencing Growth of IFM – International Monetary System - Players in International Markets - Balance of Payments Accounting: Principles – Debit and Credit Entries – BoP Statement – ADRs – GDRs – Blocked Accounts (Including Problems)*

**UNIT-II: EXCHANGE RATE MECHANISM:**

*Exchange Rate Quotations: Nominal, Real and Effective Exchange Rates – Determination of Exchange Rate in Spot Market – Factors Influencing Exchange Rate – Exchange Rate Determination in Forward Market (Simple Problems)*

**UNIT-III: FOREIGN EXCHANGE EXPOSURE:**

*Exposure: Meaning – Types: Transaction Exposure – Translation Exposure – Operating Exposure – Hedging in Transaction, Translation and Operating Exposure (Simple Problems)*

**UNIT-IV: COST OF CAPITAL AND CAPITAL STRUCTURE:**

*MNC's Specific and Weighted Average Cost of Capital – MNC's Capital Structure Decision – Capital Structure of Foreign Subsidiary (Simple Problems)*

**UNIT-V: INTERNATIONAL CAPITAL BUDGETING:**

*Domestic Vs. International Capital Budgeting – Estimation of Cash Outflows and Operating Cash Inflows of Parent – International Capital Budgeting Techniques: Payback Period Method – Accounting Rate of Return Method – Net Present Value Method – Internal Rate of Return Method – Profitability Index Method (Simple Problems)*

**SUGGESTED READINGS:**

- 1) Cheol S Eun and Bruce G Resnick, International Financial Management, Mc Graw Hill Education.
- 2) Jeff Madura, International Financial Management, Cengage Learning India.
- 3) Joseph Anbarasu, Global Financial Management, Ane Books Private Limited.
- 4) O.P. Agarwal, International Finance, Himalaya Publishing House.
- 5) Parul Khanna and Rubeena Bajwa, International Finance, Kalyani Publishers.
- 6) Pawan Jhabak, International Finance, Himalaya Publishing House.
- 7) Rajiv Srivastava, International Finance, Oxford University Press.
- 8) S. Kevin, Fundamentals of International Financial Management, Prentice Hall of India.
- 9) V. K. Bhalla, International Financial Management – Text and Cases, S. Chand.
- 10) Vyaptakesh Sharan, International Financial Management, Prentice Hall of India.

**SEMESTER - V**

**DSE 503 (b): FINANCIAL STATEMENT ANALYSIS**

**PAPER CODE: DSE 503(b)**

**Max. Marks: 80U +20I=100**

**THPW: 5; Credits: 5**

**ESED: 3 hrs**

❖ **Learning Objectives:**

- 1) To provide an insight on the financial statement and its application.
- 2) To develop the student's ability to understanding income statement.
- 3) To prepare the students to understanding balance sheet.
- 4) To determine and Return on investment capital and profitability analysis
- 5) To have a knowledge of equity analysis and valuation by the students.

❖ **Learning Outcomes:**

- 1) Explain various uses and application of financial statement elements.
- 2) Describe and basic elements of income statement.
- 3) Demonstrates the basic elements at balance sheet.
- 4) Evaluate the profitability of companies with the help of different tools.
- 5) Present the equity analysis and valuation of companies through different models.

**UNIT-I: FINANCIAL STATEMENT ANALYSIS:**

Financial Statements: Meaning, Objectives, Types, Uses, Limitations – Financial Statements as per Ind-AS-1 - Financial Statement Analysis: Meaning – Objectives of Financial Statement Analysis – Steps in FSA – Source of Information for Financial Statement Analysis: Internal Sources & External Sources – Analysis Tools: Comparative Statements; Common-Size Statements, Trend Analysis, Ratio Analysis, Cash Flow Analysis and Valuation (Theory only)

**UNIT-II: UNDERSTANDING INCOME STATEMENT:**

Basic elements of the Income statement - Special Income statement items - Income Taxes related to Operations - Earnings per Share - Retained Earnings - Dividend and Stock Splits - Legality of distributions to Stockholders - Comprehensive Income - International consolidated income statement (IFRS) - Profitability: Profitability Measures - Trends in Profitability - Segment Accounting - Interim Reports - Revenue by major Product Lines (Theory only).

**UNIT-III: UNDERSTANDING BALANCE SHEET:**

Basic elements of the Balance Sheet: Assets, Liabilities, Stockholders' Equity - Quasi-Reorganization - Accumulated other Comprehensive Income - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - International consolidated balance sheet (IFRS) - Liquidity of Short-Term Assets: Current Assets, Current Liabilities and Other Operating Cycle - Long-term Debt Paying Ability: Income Statement consideration when determining Long -Term Debt Paying Ability - Balance Sheet consideration when determining Long -Term Debt Paying Ability (Theory only).

**UNIT-IV: RETURN ON INVESTED CAPITAL AND PROFITABILITY ANALYSIS:**

Importance of Return on Invested Capital: Measuring Managerial Effectiveness – Measuring Profitability – Measure for Planning and Control – Components of Return on Invested Capital: Meaning of Invested Capital – Net Operating Assets – Common Equity Capital – Computing Invested Capital for the Period – Computing Return on Invested Capital – Return on Net Operating Assets – Return on Common Shareholders' Equity- Analyzing Return on Net Operating Assets: Disaggregating Return on Net Operating Assets – Effect of Operating Leverage – Relationship between Profit Margin and Asset Turnover – Analyzing Return on Common Equity: Computing Return on Invested Capital – Assessing Growth in Common Equity. (Theory only)

**UNIT-V: EQUITY ANALYSIS AND VALUATION:**

*Earnings Persistence: Recasting and Adjusting Earnings, Determinants of Earnings Persistence, Persistence and Transitory Items in Earnings – Earnings-Based Equity Valuation: Relationship between Stock Prices and Accounting Data – Fundamental Valuation Multiples – Earnings Power and Forecasting for Valuation: Earning Power, Earnings Forecasting, Interim Reports for Monitoring and Revising Earnings Estimates. (Theory only)*

**SUGGESTED READINGS:**

1. K.R. Subramanyam & John J. Wild “Financial Statement Analysis” McGraw Hill Education (India) Private Limited, New Delhi
2. Charles S. Gibson: “Financial Statement Analysis”, Cengage Learning India Private Limited; New Delhi
3. Gokul Sinha “Financial Statement Analysis” PHI Learning Private Limited, New Delhi.
4. Lyn M. Fraser & Aileem Ormiston “Understanding Financial Statements” PHI, New Delhi
5. Ambrish Gupta “Financial Accounting for Management An Analytical Perspective” Pearson; New Delhi
6. Earl. K. Stice & James D. Stice “Financial Accounting Reporting & Analysis” Cengage Learning India Pvt. Ltd.
7. Carls. Warren, James M. Reeve & Jonathan E. Duchac “Financial Accounting Concepts, Methods and Applications” Cengage Learning India Pvt. Ltd.
8. Sharma RK & Shashi K. Gupta “Management Accounting” Kalyani Publishers, New Delhi
9. Malcolm Smith, “Research Methods in Accounting” Sage Publications Ltd, New Delhi
10. D.S.Rawat, , “Guide to Ind-AS (Converged IFRS)” Taxmann Publishers, New Delhi

SEMESTER - VI

**DSE 601 (a) : FINANCIAL DERIVATIVES**

PAPER CODE: DSE 601(a)

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To annotate the features and functioning of derivatives in BSE and NSE
- 2) To describe about spot and forward contracts and price determination in forward market
- 3) To explain the operational guidelines of futures trading and the arbitration process.
- 4) To demonstrated option pricing and determination of option pricing using models.
- 5) To discuss about the concepts of swap contracts.

❖ **Learning Outcomes:**

- 1) State the features and functioning of derivatives in India.
- 2) Identify the difference between spot and forward contracts.
- 3) Describe the futures contracts and arbitration, speculation in futures contracts.
- 4) Determine the option price using models.
- 5) Define swap contracts and differentiate between various derivative contracts.

**UNIT I: INTRODUCTION:**

*Financial Derivatives: Meaning – Features – Classification – Uses – Critiques – Myths – Derivatives Market: History – Functions – Exchanges (BSE & NSE) – Trading Mechanism on BSE and NSE (Theory)*

**UNIT II: FORWARD CONTRACTS:**

*Forward Contract: Meaning – Features – Parties - Classification – Advantages – Disadvantages - Forward Contract Vs. Spot Contract – Determination of Forward Prices (Simple Problems)*

**UNIT III: FUTURES CONTRACTS:**

*Futures Contract: Meaning – Features – Parties – Advantages – Limitations – Types – Operational Guidelines – Regulations – Delivery & Settlement Procedure – Prices – Concepts in Futures Pricing: Basis – Convergence – Repo Rate – Arbitrage – Spread (Simple Problems)*

**UNIT IV: OPTIONS CONTRACTS:**

*Options Contract: Meaning – Features – Parties – Options Pricing: Determinants (Spot Price, Exercise Price, Time to Maturity, Volatility, Risk-free Interest Rate, Expected Dividend) – Models (BOPM and BSOPM) (Simple Problems)*

**UNIT V: SWAPS CONTRACTS:**

*Swaps Contract: Meaning – Features – Evolution - Advantages – Disadvantages – Types – Economic Motives – Forward Vs. Futures Vs. Options Vs. Swaps (Theory)*

**SUGGESTED READINGS:**

- 1) Bishnupriya Mishra, Financial Derivatives, Excel Books.
- 2) David A. Dubofsky, Thoamas W Multer, T.R., Derivatives Valuation and Risk, Oxford.
- 3) Don M. Chance, Robert Brooks, Derivatives and Risk Management Basics, Cengage.
- 4) Gupta S.L., Financial Derivatives: Theory, Concepts and Problems, Prentice Hall.
- 5) Jayanth Rama Varma, Derivatives and Risk Management, Tata McGraw-Hill.
- 6) John C Hull, Futures, Options and Other Derivatives, Pearson.
- 7) Parasuraman N.R., Fundamentals of Financial Derivatives, John Wiley.
- 8) Prafylla Kumar Swain, Fundamentals of Financial Derivatives, Himalaya Publishing House.
- 9) Rajiv Srivastava, Derivatives and Risk Management, Oxford.
- 10) Robert W. Kolb and James A. Overdahl, Financial Derivatives, Wiley.

SEMESTER - VI

**DSE 601(b): MUTUAL FUND MANAGEMENT**

PAPER CODE: DSE 601(b)

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To annotate the features, ethics, entities involved in Mutual Funds
- 2) To describe the legal framework related to Mutual Funds and the grievance mechanism in India
- 3) To list the various classifications of Mutual Funds.
- 4) To demonstrate the fund rating and selection criteria.
- 5) To explain about the financial planning and the various steps involved.

❖ **Learning Outcomes:**

- 1) Remember the features and functioning of Mutual Funds.
- 2) Recognize the legal framework of mutual funds industry.
- 3) Identify the types of Mutual Funds.
- 4) Relate the importance of ratings in Mutual Funds.
- 5) Sketch a proper financial planning.

**UNIT I: INTRODUCTION:**

*Mutual Fund: Meaning – Scope – Evolution – Features - Institutional Framework – Advantages and Limitations - Ethics in Mutual Fund Management - Entities Involved: Sponsor – Trust – Trustee - Asset Management Company - Registrar and Transfer Agent - Fund Houses in India (Theory)*

**UNIT II: LEGAL FRAMEWORK:**

*Role of Regulatory Agencies for Mutual Funds: SEBI – RBI – AMFI - Ministry of Finance – SRO - Company Law Board - Department of Company's Affairs - Registrar of Companies - MF Guidelines on Advertisement – Accounting - Taxation and Valuation Norms - Guidelines to Purchase Mutual Funds - Investor Protection and MF Regulations - Grievance Mechanism in MF in India (Theory)*

**UNIT III: CLASSIFICATION OF MUTUAL FUNDS:**

*Types of Mutual Funds: Functional / Operational – Open Ended - Close Ended – Interval Portfolio – Income - Growth – Balanced – Geographical / Location – Domestic – Offshore – Miscellaneous: Tax Saving Funds - Exchange Traded Funds - Balance Funds - Fixed Term Plan - Debt Funds - Systematic Investment Planning & Systematic Transfer Plan - Calculations of NAV - Entry Load - Exit Load (Theory)*

**UNIT IV: FUND SELECTION CRITERIA:**

*Fund Rating and Ranking: Need and Importance - Basis of Ratings - Interpretation of Fund Rating by CRISIL - CARE and ICRA - Selection Criteria: Size – Stability - Credit Portfolio Performance Measurement – Rolling Returns and Benchmarking (Theory)*

**UNIT V: FINANCIAL PLANNING:**

*Financial Planning: Steps - Life Cycle - Wealth Cycle - Risk Profiling - Asset Allocation - Contingency Funds - Investors Guide Towards Financial Planning – Eligibility for investment in MF - KYC - Need for Financial Advisor - Difference between Advisor and Distributor - Colour Coding MF Products (Theory)*

**SUGGESTED READINGS:**

- (1) Gordan R. & Natarajan: Future Scenario of Financial Services, Himalaya Publishing House.
- (2) Avadhani V.K., Marketing of Financial Services, Himalaya Publishing House.
- (3) Shahadevan K. G., & Thripairaju, MF, Data, Interpretation & Analysis, Prentice Hall of India.
- (4) Manoj Dave Dr. & Mr. Lalit Kumar Chauhan, Mutual Funds in India, Paradise Publishers.
- (5) Ramesh Garg, Mutual Funds & Financial Management, Yking Books.
- (6) Mutual Fund Products & Services: Indian Institute for Banking & Finance, Taxmann.

*SEMESTER - VI*

**DSE 602(a): FINANCIAL ANALYTICS**

PAPER CODE: DSE 602(a)  
THPW: 5(3T+4P); Credits: 5

Max. Marks: 50U +35P+15I=100  
ESED: 2 hrs

❖ **Learning Objectives**

- 1) To demonstrate the overview of financial analytics and financial times series.
- 2) To introduce the asset pricing models and its importance.
- 3) To make the students to learn modeling volatility and risk.
- 4) To introduce the importance and application of high frequency data analysis
- 5) To make the students to use the modeling of credit risk.

❖ **Learning Outcomes**

- 1) Understand the usage and application of financial analytics in the real world situation.
- 2) Apply the asset portfolio models in investment decisions.
- 3) Equipped with the ARCH / GARCH models and its application in time series data.
- 4) Learn the importance of high frequency data analysis and application in investment decisions.
- 5) Analyze the credit risk with the help of financial models.

**UNIT-I: INTRODUCTION:**

Financial Analytics: Meaning – Relevance – Scope – Recent Trends – Financial Time Series: Characteristics – Asset Returns – Distributional Properties of Returns – Review of Statistical Distributions – Properties of Financial Times.

**UNIT-II: ASSET PORTFOLIO MODELS:**

Asset Portfolio Models: Need and Importance – Basics of Portfolio Construction – Markowitz Theorem – Capital Asset Pricing Model – Diversification and Portfolio Optimization.

**UNIT-III: MODELING VOLATILITY AND RISK:**

Volatility: Meaning – Characteristics – Modeling Volatility: ARCH / GARCH Models – Application of Value at Risk.

**UNIT- IV: HIGH FREQUENCY DATA ANALYSIS:**

High Frequency Data Analysis: Meaning – Need – Scope – Non-synchronous Trading – Bid Ask Spread of Trading Prices – Empirical Characteristics of Trading Data – Models for Price Changes – Duration Models.

**UNIT- V: MODELING CREDIT RISK:**

Credit Risk: Meaning – Reasons – Modeling Credit Risk: Corporate Liabilities as Contingent Claims – Endogenous Default Boundaries and Optional Capital Structure – Intensity Modeling - Rating Based Term-structure Models.

**SUGGESTED READINGS:**

- 1) Argimiro Arratia: Computational Finance: An Introductory Course with R, Atlantis Press.
- 2) Berhard Pfaff: Financial Risk Modeling and Portfolio Optimization with R, Wiley.
- 3) Christian Gouriéroux & Joann Jasiak (2002), “Financial Econometrics: Problems, Models, and Methods”, Princeton University Press , ISBN: 9780691088723
- 4) David Ruppert (2011), “Statistics and Data Analysis for Financial Engineering”, Springer, ISBN 978-1-4419-7786-1
- 5) Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009.
- 6) Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
- 7) John Y. Campbell, Andrew W. Lo, & A. Craig MacKinlay (1997), “The Econometrics of Financial Markets”, Princeton University Press, ISBN: 9780691043012.
- 8) Ngai Hang Chan (2010). “Time Series Applications to Finance with R and S-Plus®”, Second Edition, Wiley, ISBN 978-0-470-58362-3.
- 9) Ren´e Carmona (2014), “Statistical Analysis of Financial Data in R”, Second Edition. Springer, ISBN 978-1-4614-8787-6
- 10) Ruey S. Tsay (2010), “Analysis of Financial Time Series”, 3rd Edition, Wiley, ISBN: 978-0-470-41435-4.
- 11) Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007.



SEMESTER - VI

**DSE 602 (b): BUSINESS ETHICS AND CORPORATE GOVERNANCE**

PAPER CODE: DSE 603(a)

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To understand the concept of business ethics of corporates
- 2) To examine good corporate governance and the recent corporate governance reforms
- 3) To assimilate information leading to failure of organization and corporate scams
- 4) To comprehend the governance framework provided by different regulatory bodies in India
- 5) To recognize the essence of CSR in business

❖ **Learning Outcomes:**

- 1) Understand the significance of ethics in day-to-day activities of organization.
- 2) Learn the issues of corporate governance and deal with situations
- 3) Discuss the corporate governance failures across the globe
- 4) Observe various regulatory frameworks in corporate governance
- 5) Demonstrate corporate social responsibility activities in the industry

**UNIT-I: INTRODUCTION:**

*Business Ethics: Meaning - Principles of Business Ethics - Characteristics of Ethical Organization – Ethics of Corporate Governance - Globalization and Business Ethics - Stakeholders' Protection - Corporate Governance and Business Ethics.*

**UNIT-II: CORPORATE GOVERNANCE:**

*Corporate Governance: Meaning - Governance Vs. Good Corporate Governance - Corporate Governance Vs. Corporate Excellence - Insider Trading - Rating Agencies - Benefits of Good Corporate Governance - Corporate Governance Reforms and Initiatives in India.*

**UNIT-III: CORPORATE GOVERNANCE FAILURES:**

*Major Corporate Governance Failures: Junk Bond Scam (USA) - Bank of Credit and Commerce International (UK) - Maxwell Communication Corporation and Mirror Group Newspapers (UK) - Enron (USA) - WorldCom (USA) - Andersen Worldwide (USA) - Satyam Computer Services Ltd (India) - Common Governance Problems in various Corporate Failures.*

**UNIT-IV: REGULATORY FRAMEWORK:**

*Regulatory Framework of Corporate Governance in India - SEBI Norms based on KM Birla Committee - Clause 49 of Listing Agreement - Corporate Governance in Public Sector Undertakings.*

**UNIT-V: CORPORATE SOCIAL RESPONSIBILITY:**

*Corporate Social Responsibility (CSR): Meaning - CSR and Corporate Sustainability - CSR and Business Ethics - CSR and Corporate Governance - Environmental Aspect of CSR - CSR Models – Concept of SDGs (Sustainable Development Goals).*

**SUGGESTED READINGS:**

- 1) Sharma J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd.
- 2) Bhanu Murthy, K. V. and Usha Krishna, Politics Ethics and Social Responsibilities of Business, Pearson Education.
- 3) Geeta Rani D., & R. K. Mishra, Corporate Governance - Theory and Practice, Excel Books.
- 4) Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press.
- 5) Bob Tricker, Corporate Governance - Principles, Policies, and Practice, Oxford University Press.
- 6) Andrew Crane Dirk Matten, Business Ethics, Oxford University Press.

*SEMESTER - VI*

**DSE 603(a): FINTECH SERVICES**

PAPER CODE: DSE 602(b)

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

❖ **Learning Objectives:**

- 1) To know the overview and evolution of fintech.
- 2) To introduce major technological trends, including cryptocurrencies, Blockchain.
- 3) To enhance the level of knowledge in digital and alternative finance.
- 4) To understand the fintech regulation and regtech.
- 5) To create the awareness to analyse driving technology innovation in Finance.

❖ **Learning Outcome:**

- 1) Understand the importance of fintech in the present digital era.
- 2) Equip with the payment gateways and its uses.
- 3) Understand the digital and alternative finance concepts.
- 4) Awareness on the fintech regulation and regtech.
- 5) Learn the importance of data and technology.

**UNIT-I: INTRODUCTION:**

Fintech Services: Concept and Meaning - Transformation – FinTech Evolution: Infrastructure - Banks Startups and Emerging Markets - Collaboration between Financial Institutions and Startups – FinTech Typology – Emerging Economics: Opportunities and Challenges – Introduction to Regulation Industry - The Future of RegTech and other Technologies Impacting it.

**UNIT II: PAYMENTS, CRYPTO CURRENCIES AND BLOCKCHAIN:**

Introduction - Individual Payments –Digital Financial Services – Mobile Money – Regulation of Mobile Money – SFMS - RTGS - NEFT –NDS Systems – Crypto currencies – Legal and Regulatory Implications of Crypto currencies – Blockchain: The Benefits from New Payment Stacks.

**UNIT III: DIGITAL FINANCE AND ALTERNATIVE FINANCE:**

Introduction – Brief History of Financial Innovation – Digitization of Financial Services - FinTech & Funds - Crowd funding– Regards, Charity and Equity - P2P and Marketplace Lending – New Models and New Products.

**UNIT IV: FINTECH REGULATION AND REGTECH:**

Introduction - FinTech Regulations - Evolution of RegTech – RegTech Ecosystem: Financial Institutions – RegTech Ecosystem Ensuring Compliance from the Start: Suitability and Funds – RegTech Startups: Challenges –RegTech Ecosystem: Regulators Industry – Use Case of AI in Smart Regulation and Fraud Detection – Regulatory Sandboxes – Smart Regulation – Redesigning Better Financial Infrastructure.

**UNIT V: DATA AND TECH:**

Introduction - History of Data Regulation – Data in Financial Services –Application of Data Analytics in Finance - Methods of Data Protection: GDPR Compliance and Personal Privacy – Application of AI in FinTech – Digital Identity – Change in Mindset: Regulation 1.0 to 2.0 (KYC to KYD) - AI & Governance – New Challenges of AI and Machine Learning - Challenges of Data Regulation - Risk of Breach – The Future of Data-Driven Finance.

**SUGGESTED READINGS:**

- 1) Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018
- 2) Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016
- 3) Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018
- 4) Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019
- 5) Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018
- 6) Open Resources:Research papers from Journals and Conferences with Open Access Tools/Software: Open-Source Tools

*SEMESTER - VI*

**DSE603(b): GST – THEORY AND PRACTICE**

PAPER CODE: DSE 603(b)  
THPW: 5(3T+4P); Credits: 5

Max. Marks: 50U+35P+15I=100  
ESED: 2 hrs

❖ **Learning Objectives:**

- 1) To understand the concept of GST, determine the Mechanism of ascertaining GST
- 2) To comprehend input tax credit and simulate tax rate details
- 3) To trace the entries and adjusting the GST entries to enable return filing
- 4) To connect the genesis of GST and distinguish between various concepts supply of services
- 5) To compute and evaluate assessable value for practical migration to ERP

❖ **Learning Outcomes:**

- 1) Discuss the basic concepts, implications involved in GST
- 2) know tax rates and apply tax details
- 3) List out the recordings of Advance entries, adjusting GST entries and filing returns
- 4) Devise a system of determining the transfer of input tax credit in business
- 5) Create GST invoices in ERP

**UNIT I: INTRODUCTION :**

GST: Meaning and Concept - Taxes Subsumed under GST -Determination of Tax - Registration - Process of Registration - Cancellation and Renovation of Registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on Capital Goods - Availing the Input Credit held in closing stock -Invoicing -Tax Invoice - Bill of Supply - Credit Note, Debit Note and Supplementary Invoice - Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

**UNIT II: ENABLING GST IN ERP:**

Introduction - Enabling GST and Defining Tax Details - Transferring Input Tax Credit to GST - Intrastate and Interstate Supply of Goods Inward Supply and Outward Supply – Return of Goods - Purchase Returns - Sales Returns - Supplies Inclusive of Tax - Defining Tax Rates at Master Level, Transaction Level, and Stock Group Level - Hierarchy of Applying Tax Rate Details – Reports.

**UNIT III: ADVANCED ENTRIES OF GOODS:**

Introduction - Accounting of GST Transactions - Purchases from Composite Dealer and Unregistered Dealers - Exports - Imports - Exempted Goods - SEZ Sales - Advance Receipts and payments - Mixed Supply and Composite Supply under GST - GST Reports: Generating GSTR - Report in ERP - Input Tax Credit Set Off - GST Tax Payment - Time line for payment of GST tax - Modes of Payment - Challan Reconciliation - Exporting GSTR - Return and Uploading in GST Portal.

**UNIT IV: GST SERVICES:**

Introduction - Determination of supply of services - Enabling GST and Defining Tax Details - Transferring Input Tax Credit to GST – Intrastate and Interstate Inward and Outwards Supply of Goods - Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

**UNIT V: ADVANCED ENTRIES OF SERVICES:**

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers - Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services - Business to consumers – Time and Place of Services - Exempted Services under GST - Export Supply of Services - Reverse Charge on Services - Advance Receipts from Customers - Issuing Invoice on same month and in different month - Cancellation of Advance Receipt - Generating GSTR- Report in ERP - Input Tax Credit Set-off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

**SUGGESTED READINGS:**

1. CA (Dr.) K.M. Bansal: Taxmann's Fundamentals of GST
2. Shilpisahi: Concept building approach to GST: Cengage Learning India Pvt. Ltd.
3. Srivathsala: Theory & Practice of GST, HPH
4. Dr. Ravi M.N: Theory & Practice of GST: PBP.
5. Prof. A. Sudhakar, Dr. O. Bhavani & Dr. N. Moses: Theory and Practice of GST: National Publishing Co.

SEMESTER - VI

**PR-604: RESEARCH METHODOLOGY & PROJECT REPORT**

PAPER CODE: DSE 604

THPW: 4(2T+4PR); Credits: 4

Max. Marks: 40U +10I=50

ESED: 1 ½ hrs

❖ **Learning Objectives:**

- 1) Aims to introduce basics of research. research design, scaling techniques and testing of hypothesis
- 2) To draw the inferences of the population from the sample using parametric and non-parametric tests and prepare the research report.

❖ **Learning Outcomes:**

- 1) Appraise the research process, design, scaling techniques and hypothesis testing
- 2) Evaluate the data sets using various parametric and non-parametric and prepare research report

**UNIT-I: INTRODUCTION:**

*Research: Meaning and Importance – Research Process - Research Design Components: Meaning and Types - Measurement Levels/Scales - Scaling Techniques – Hypothesis: Meaning - Types – Testing Procedure.*

**UNIT-II: PARAMETRIC, NON-PARAMETRIC TESTS AND REPORT WRITING:**

*Introduction - t-Test - F-Test - Chi Square Test - ANOVA (One-Way Anova, Two-Way Anova) Kruskal Wallis Test, Mann Whitney U test – Report Writing: Steps – Contents – Bibliography - Characteristics of Good Report.*

**SUGGESTED READINGS:**

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV,
8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

## Complete curriculum map (High -3; Moderate – 2; Low -1; No Relation )

Unit Code	Programme Learning Outcomes												
	1	2	3	4	5	6	7	8	9	10	11	12	13
DSC101(FAI)	3	3	2	3	2	2	1	2	1	2	1	2	2
DSC102(BOM)	2	2	1	1	-	-	-	-	-	1	2	2	-
DSC103(IFS)	3	1	-	-	-	-	2	2	2	-	3	3	3
DSC201(FAII)	3	3	1	2	2	2	2	2	2	2	2	2	2
DSC202(BL)	-	-	3	-	-	-	-	-	-	2	-	-	-
DSC203(FM)	3	3	3	3	3	3	3	3	3	3	1	3	3
DSC301(AA)	3	3	1	2	2	2	2	2	2	2	2	2	2
DSC302(BSI)	-	-	-	3	3	3	-	-	-	-	-	-	-
DSC303(SA)	-	-	-	3	3	3	-	-	-	-	-	-	-
DSC401(IT)	-	-	-	-	-	-	2	-	-	2	-	-	-
DSC402(BSII)	-	-	-	3	3	3	-	-	-	-	-	-	-
PO No	1	2	3	4	5	6	7	8	9	10	11	12	13
DSC403(PM)	3	3	3	3	3	3	3	3	3	3	1	3	3
GE(a)(BE)	-	-	2	2	2	2	-	-	-	-	-	-	-
GE(b)(BEP)	-	-	2	2	2	2	-	-	-	-	-	-	-
DSE501(a)(PF)	3	3	3	3	3	3	3	3	3	3	3	3	3
DSE501(b)(BCT)	2	2	2	3	3	3	3	3	3	3	3	2	2
DSE502(a)(BF)	3	3	3	3	3	3	3	3	3	3	3	3	3
DSE502(b)(DMBI)	-	-	-	3	3	3	2	2	2	-	-	-	-
DSE503(a)(IF)	3	3	3	3	3	3	3	3	3	3	3	3	3
DSE503(b)(FSA)	3	3	3	3	3	3	3	3	3	3	3	3	3
DSE601(a)(FD)	3	3	3	3	3	3	3	3	3	3	3	3	3
DSE601(b)(MFM)	3	3	3	3	3	3	3	3	3	3	3	3	3
DSE602(a)(Fan)	3	3	3	3	3	3	3	3	3	3	3	3	3
DSE602(b)BECG)	-	-	3	1	1	1	3	3	3	2	2	2	2
DSE603(a)(FT)	3	3	3	3	3	3	3	3	3	3	3	3	3
DSE603(b)(GST)	-	-	3	-	-	-	1	1	1	1	1	1	1
PR-604	3	3	3	3	3	3	3	3	3	3	3	3	3

Teaching & Learning Strategies and Methods	For the entire curriculum, average mapping of strategies to outcomes is indicated)												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Lectures	3	3	3	3	3	3	3	3	3		3	3	
Tutorials	3	3	3	3	3	3	3	3	3	3	3	3	3
Self-study	2	2	2	2	2	2	2	2	2	2	2	2	2
Group Work		2	2	2		2	2	2		2		2	2
One-to-one Supervision		2	2	2		2	2	2	2	2		2	2

Assessment Methods	For the entire curriculum assessment methods are mapped with the outcomes.												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Examination/Test	3	3	3	3	3	3	3	3	3	3	3	3	
Essay	3	3	3	3	3	3	3	3	3	3	3	3	3
Oral Advocacy	3	3	3	3	3	3	3	3	3	3	3		3
Mooting	3	3	3	3	3	3	3	3	3	3	3		3
Case Studies	2	2	2	2	2	2	2	2	2	2	2	2	2
Legal Writing/Drafting		1	1	1	1	1	1	1	1	1	1	1	1
Report Reflection		2	2	2		2				2	2	2	2
Dissertation	3	3	3	3	3	3	3	3	3	3	3	3	3
Presentation	3	3	3	3	3	3	3	3	3	3	3	3	3



<p><b>1. Criteria for Admission</b></p>	<p><b>Criteria for Admission 2023 Entry: B.Com (Finance)</b></p> <p>Applicants are required to have completed their 10+2 or equivalent examination from a recognized board from a recognized board or institution. Students other than Telangana Intermediate Board should bring migration certificate. Further the admissions are subject to the rules prescribed by the University.</p>
<p><b>2. Regulations of assessment</b></p>	<p>The programme shall be assessed in accordance with the University's regulations and practices.</p>
<p><b>3. Student employability &amp; career opportunities.</b></p>	<p>B.Com Finance graduates often find employment:</p> <ol style="list-style-type: none"><li>1. <b>Financial Analysis:</b> Graduates can pursue careers as financial analysts, where they analyze financial data, evaluate investment opportunities, conduct risk assessments, and provide recommendations to clients or organizations.</li><li>2. <b>Investment Banking:</b> B.Com Finance graduates can work in investment banking firms, assisting with mergers and acquisitions, initial public offerings (IPOs), corporate finance, and capital market transactions.</li><li>3. <b>Portfolio Management:</b> Graduates can pursue careers as portfolio managers, where they manage investment portfolios, analyze market trends, and make investment decisions on behalf of clients or institutions.</li><li>4. <b>Risk Management:</b> B.Com Finance graduates can work in risk management roles in banks, financial institutions, or insurance companies, assessing and mitigating financial risks and ensuring compliance with regulations.</li><li>5. <b>Corporate Finance:</b> Graduates can work in corporate finance departments of companies, assisting with financial planning, budgeting, financial analysis, and decision-making related to investments and capital structure.</li><li>6. <b>Financial Planning and Wealth Management:</b> B.Com Finance graduates can work as financial planners or wealth managers, helping individuals and families with financial goal setting, investment strategies, retirement planning, and wealth preservation.</li><li>7. <b>Banking and Financial Services:</b> Graduates can explore opportunities in commercial banking, retail banking, asset management, insurance, credit analysis, and other financial services sectors.</li><li>8. <b>Consulting:</b> B.Com Finance graduates can work as financial consultants, providing expertise and advisory services to businesses on financial strategies, risk management, and improving financial performance.</li><li>9. <b>Financial Technology (Fintech):</b> With the rise of digital finance, graduates can explore careers in fintech companies, working on</li></ol>

	<p>innovations in areas such as payment systems, digital banking, cryptocurrency, and financial analytics.</p> <ol style="list-style-type: none"><li>10. Regulatory and Compliance: Graduates can work in regulatory bodies or compliance departments of financial institutions, ensuring adherence to financial regulations and industry standards.</li><li>11. Stock Market and Securities: B.Com Finance graduates can work as stockbrokers, investment advisors, or research analysts in the stock market, helping clients make informed investment decisions.</li><li>12. Insurance and Risk Assessment: Graduates can pursue careers in insurance companies, assessing risks, underwriting policies, and managing claims.</li><li>13. Teaching and Academia: Some B.Com Finance graduates choose to pursue higher education, such as a Master's degree or a Ph.D., and enter the field of academia as professors or researchers in finance-related subjects.</li></ol> <p>It's important for B.Com Finance graduates to continuously update their knowledge and skills in line with industry trends, as the finance sector is dynamic and subject to regulatory changes. Obtaining relevant certifications such as Chartered Financial Analyst (CFA), Financial Risk Manager (FRM), or Certified Financial Planner (CFP) can also enhance employability and career prospects in the field of finance.</p>
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### **Description on B.Com Finance Program**

The Bachelor of Commerce (B.Com) in Finance is a specialized undergraduate program that provides students with comprehensive knowledge and skills in the field of finance. This Program focuses on developing a deep understanding of financial concepts, practices, and strategies, preparing students for a wide range of rewarding career opportunities in the finance sector.

The B.Com Finance program covers various aspects of finance, including financial management, investment analysis, risk management, financial markets, corporate finance, and financial planning. Students gain a solid foundation in core business subjects such as accounting, economics, statistics, and business law, while also delving into specialized finance courses that explore the intricacies of the financial world.

One of the key areas of focus in the B.Com Finance program is financial analysis. Students learn how to analyze financial statements, evaluate the financial health of organizations, and interpret financial data to make informed decisions. They develop strong analytical and critical-thinking skills that enable them to assess investment opportunities, identify potential risks, and develop effective financial strategies.

The program also equips students with the knowledge and skills to navigate the complexities of financial markets. They learn about various financial instruments, such as stocks, bonds, derivatives, and commodities, and understand how these markets operate. Students gain insights into factors influencing market trends and learn to analyze market data to make sound investment decisions.

Risk management is one of the crucial aspect covered in B.Com Finance program. Students learn about different types of risks, including financial, market, credit, and operational risks, and develop strategies to mitigate and manage these risks. They gain an understanding of risk assessment techniques, hedging strategies, and insurance principles.

Corporate finance is another significant area covered in the program. Students learn about capital budgeting, capital structure, dividend policies, and financial planning within organizations. They acquire the knowledge and skills to evaluate investment projects, make financing decisions, and manage the financial resources of companies effectively.

The B.Com Finance program also emphasizes financial planning and wealth management. Students learn about personal finance, retirement planning, tax planning, and investment strategies to help individuals and families achieve their financial goals. They develop skills to provide sound financial advice and develop customized financial plans for clients.

Graduates will be able to:

- To demonstrate knowledge and understanding of Accounting and Finance theories, concepts, values, principles and practices.
- They can pursue roles such as financial analyst, investment analyst, risk manager, financial planner, portfolio manager, banking professional, corporate finance executive, or consultant in finance-related fields.
- Graduates are equipped with the necessary skills to work in various sectors, including banking, financial services, consulting firms, corporate finance departments, investment firms, and government agencies.
- Graduates can pursue advanced degrees such as Master of Business Administration (MBA) or Master of Finance (MFin) to enhance their knowledge and career prospects.
- They can also pursue certifications such as Chartered Financial Analyst (CFA), Financial Risk Manager (FRM), or Certified Financial Planner (CFP) to further specialize and demonstrate their expertise in specific areas of finance.
- To demonstrate self-management skills, including an ability to reflect on their own learning, make effective use of feedback ,and a willingness to work collaboratively;  
To engage with their own personal and professional development

**Coordinating Team:**

Prof V. UshaKiran, Director,  
Telangana Curriculum Development Project,  
TSCHE

**Osmania University**

- 1) Prof Gangadhar Dean, Faculty of Commerce,
- 2) Prof D.Chennappa, Head, Dept. of Commerce
- 3) Prof V.Appa Rao , Chairman, BOS, Dept. of Commerce
- 4) Prof Naresh Reddy, Dept. of Commerce
- 5) Prof Patrick, Dept. of Commerce
- 6) Mrs. Kamala, Bhavans Vivekananda College, SainikPuri

**Kakatiya University**

- 1) Prof Amaraveni , Dean, Faculty of Commerce& Business Mgt
- 2) Prof RajiReddy, Head, Dept. of Commerce& Business Mgt
- 3) Prof K. Rajender, Chairman, BOS, Dept. of Commerce& Business Mgt
- 4) Prof Narasimha Chari, Dept. of Commerce& Business Mgt