



# **KAMARAJ COLLEGE**

**(AUTONOMOUS)**

Accredited with A+ Grade by NAAC

Among Top 150 Colleges in India - NIRF Ranking 2025

இந்து நாடார் சங்கங்களால் 1966-ல் தொடங்கப்பட்ட கல்லூரி  
(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)  
**THOOTHUKUDI - 628 003.**



## **B. Com., Honours**

### **Semester – I to IV**

## **Syllabus**

(For the Students those who joined from the academic year 2025 - 2026)

## Department Profile

<b>Name of the Programme</b>	:	B. Com., Honours
<b>Programme code</b>	:	01039
<b>Year of establishment</b>	:	2025
<b>E-Mail Id</b>	:	iqacommercekc@gmail.com
<b>College Mail Id</b>	:	kamarajcoll@gmail.com
<b>College website</b>	:	<a href="https://kamarajcollege.ac.in">https://kamarajcollege.ac.in</a>

### **Vision:**

To nurture academically excellent and professionally competent commerce graduates through specialized and rigorous training in advanced commerce disciplines, enabling them to excel in finance, accounting, taxation, business management, and entrepreneurial ventures with integrity, innovation, and analytical acumen.

### **Mission:**

- Providing in-depth and specialized knowledge in commerce subjects including accounting, finance, taxation, business law, and management.
- Developing critical thinking, analytical, and decision-making skills for professional and managerial excellence.
- Inculcating ethical values, professionalism, and social responsibility, fostering responsible and conscientious commerce professionals.

## **B. Com., (Honours)**

### **Programme objective:**

The B.Com. (Honours) Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

<b>Tanche Regulations On Learning Outcomes-Based Curriculum Framework Guidelines Based Regulations For Under Graduate Programme</b>	
<b>Programme Eligibility:</b>	<b>B. Com Honours</b> To be eligible for admission to a B.Com program in Tamil Nadu, the Student Must have passed the higher secondary (10+2) examination in the Commerce stream. The Student may also be eligible if he/she has a Diploma in Commercial Practice or a Diploma in Modern Office Practice. The Student must have passed the higher secondary examination in Commerce stream with at least minimum passing marks in the academic stream and / or vocational stream. Commerce and Accountancy are mandatory subjects at the higher secondary level.
<b>Programme Code:</b>	01039
<b>Duration:</b>	<b>UG – 3 years</b>
<b>Programme Outcomes:</b>	
<b>PO1</b>	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
<b>PO2</b>	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

<b>PO3</b>	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyses and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
<b>PO4</b>	<b>Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.
<b>PO5</b>	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
<b>PO6</b>	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to 2recognize cause-and- effect relationships, define problems, formulate hypotheses, test hypotheses, analyses, interpret and draw conclusions from data, establish hypotheses, predict cause-and- effect relationships; ability to plan, execute and report the results of an experiment or investigation
<b>PO7</b>	<b>Co-operation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate co-operative or co-ordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
<b>PO8</b>	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

<b>Programme Specific Outcomes</b>	
<b>PSO1</b>	<b>Placement:</b> To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.
<b>PSO2</b>	<b>Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
<b>PSO3</b>	<b>Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
<b>PSO4</b>	<b>Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world
<b>PSO5</b>	<b>Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

<b>Methods of Evaluation</b>		<b>Marks</b>	
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	15	25
	Assignments with PPT	5	
	Class Participation /Group Discussion	5	
<b>External Evaluation</b>	End Semester Examination		75
	Total		100
<b>Educational &amp; Industrial Visits must be arranged and the Report must be submitted to the HOD within 7 Days.</b>			

## Extra Credits

Curricular Activities	Co-Curricular Activities	Extra-Curricular Activities
Paper Presentation	Cultural Competitions	NCC
Paper Publication	Domain Clubs	NSS
Placement Training		Sports
Quiz		YRC
Competitions		UBA
SWAYAM /NPTEL/MOOCs		

Level	Credit			
	Participation	III Prize	II Prize	I Prize
Intra college	1	2	3	4
Intercollegiate	2	3	4	5
District	3	4	5	6
University	4	5	6	7
State	5	6	7	8
National	6	7	8	9
International	7	8	9	10

**\*Paper Presentation for each paper: 1 credit.**

### Total credits Under – Graduate Courses including Lab Hours

Semester	Hours	Credits
I	30	23
II	30	23
III	30	24
IV	30	25
V	30	25
VI	30	21
<b>Total</b>		<b>141</b>

**\*\*Extra Credit will be given on the basis of student's performance**

### Pedagogy:

- Technology Based Learning (PPT)
- Peer Teaching (Chalk & Talk)
- Virtual Lab
- Blended Learning (Online & Offline)
- Group Learning
- Self - Study
- Games Based Learning

## Course Structure

(For the Students admitted from the academic year 2025 – 26 onwards)

### First year –Semester- I

#### B. Com., Honours

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	25ULTL11	Pothu Tamil - Tamil Ilakkiya Varalaru I	3	6	3	25	75	100
Part II	25ULEN11	General English I	3	6	3	25	75	100
Part III Core I	25UMHO11	Basics of Financial Accounting	5	5	3	25	75	100
Part III Core II	25UMHO12	Principles of Management	5	5	3	25	75	100
Part III EC - I	25UEHO11 25UEHO12 25UEHO13	Any one 1. Introduction to Fin Tech 2. Cyber Security in Financial System 3. Business Economics	3	4	3	25	75	100
Part IV SEC - I	25USHO11 25USHO12	Any One 1. Problem Solving Through Aptitude - I 2. Effective Communication for Professionals	2	2	3	25	75	100
Part IV FC	25UFHO11	Fundamentals of Business Studies	2	2	3	25	75	100
<b>Total</b>			<b>23</b>	<b>30</b>				
<b>SEC-Skill Enhancement Course</b>			<b>CIA- Continuous Internal Assessment</b>					
<b>EC –Elective Course</b>			<b>ESE- End Semester Examination</b>					

## Course Structure

(For the Students admitted from the academic year 2025 – 26 onwards)

### First Year – Semester- II

#### B.Com Honours

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs)	Marks Allotted		
						CIA	ESE	Total
Part I	25ULTL21	Tamil Ilakkiya Varalaru II	3	6	3	25	75	100
Part II	25ULEN21	General English II	3	6	3	25	75	100
Part III Core - III	25UMHO21	**Advanced Financial Accounting	5	5	3	25	75	100
Part III Core - IV	25UMHO22	*Business Law	5	5	3	25	75	100
Part III EC - II	25UEHO21 25UEHO22 25UEHO23	Any one 1. Business Mathematics and Statistics 2. Managerial Economics 3. Python for Business Applications	3	4	3	25	75	100
Part IV SEC - II SEC - III	25USHO21 25USHO22 25USHO23	Any two 1. ***Problem Solving Through Aptitude – II 2. Financial Analysis Using Excel 3. * Securities Market Regulations and Practices	2 2	2 2	3 3	25 25	75 75	100 100
		<b>Total</b>	<b>23</b>	<b>30</b>				

Need : \* Only Theory paper

\*\* 60% Problem, 40% Theory

\*\*\* 75% Problem, 25% Theory

**Course Structure for Arts Stream**  
**Third Year – Semester – III**  
**UG B.Com., Honours**  
(With effect from the academic year 2025 – 2026 onwards)

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	25ULTL31	Tamilaga Varalarum Panpaadam	3	6	3	25	75	100
Part II	25ULEN31	General English III	3	6	3	25	75	100
Part III Core - V	25UMHO31	Corporate Accounting	5	5	3	25	75	100
Core - VI	25UMHO32	Company Law	4	4	3	25	75	100
EC - III	25UEHO31	Any One 1. Banking Technology and Digital Payments 2. Governance and Ethics of Financial Services 3. Accounting Standards for BFSI Industry	3	3	3	25	75	100
	25UEHO32							
	25UEHO33							
Part IV SEC – IV  SEC – V	25USHO31	Any Two 1. Personal Development and Soft Skills 2. Cloud Computing for Business 3. Securities Market Research	2	2	3	25	75	100
	25USHO32		2	2	3	25	75	100
	25USHO33							
Part IV	25UYOG31	Yoga, Culture and Heritage	2	2	3	25	75	100
		<b>Total</b>	<b>24</b>	<b>30</b>				
<b>SEC-Skill Enhancement Course</b>			<b>CIA- Continuous Internal Assessment</b>					
<b>EC –Elective Course</b>			<b>ESE- End Semester Examination</b>					

**Course Structure for Arts Stream**  
**Third Year – Semester – IV**  
**UG B.Com., Honours**  
**(With effect from the academic year 2025 – 2026 onwards)**

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	25ULTL41	Tamilum Ariviyalum	3	6	3	25	75	100
Part II	25ULEN41	General English IV	3	6	3	25	75	100
Part III Core VII	25UMHO41	Advanced Corporate Accounting	5	5	3	25	75	100
Core - VIII	25UMHO42	Principles of Marketing	4	4	3	25	75	100
Part III EC IV	25UEHO41 25UEHO42 25UEHO43	Any One 1. Entrepreneurship and Start-up Fundamentals 2. Big Data Analysis 3. Ethics of AI in Financial Decision Making	3	3	3	25	75	100
Part IV SEC VI SEC VII	25USHOP1	Any Two 1. Capstone Project	2	2	3	50	50	100
	25USHO41	2. Taxation Laws and Practices	2	2	3	25	75	100
	25USHO42	3. Campus to Corporate Transitions	2	2	3	25	75	100
Part IV	25UEVS41	EVS	2	2	3	25	75	100
Part V	25UEA41	NCC/NSS/YRC/SPORTS	1	-	-	-	-	100
		<b>Total</b>	<b>25</b>	<b>30</b>				

**SEC-Skill Enhancement Course      CIA- Continuous Internal Assessment**  
**EC –Elective Course                      ESE- End Semester Examination**

## Basics of Financial Accounting

<b>Title of the Course</b>	<b>Basics of Financial Accounting</b>				
<b>Course Type</b>	<b>CORE I</b>				
<b>Course Code</b>	<b>25UMHO11</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>	
	<b>5</b>	--	--	<b>5</b>	

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the basic accounting concepts and standards.
<b>LO2</b>	To know the basis for calculating business profits.
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.
<b>LO4</b>	To learn the methods of calculating profit for single entry system.
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - (simple problems)
<b>II</b>	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. (simple problems)
<b>III</b>	<b>Depreciation</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation(simple problems)
<b>IV</b>	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. (Simple problems).

<b>s</b>	<b>Bills of Exchange and Insurance Claims</b>
<b>V</b>	Bills of Exchange – Definition – Specimen – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate .Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only) (simple problems).

**Theory 40%; Problems: 60%**

<b>Recommended Texts</b>	
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

<b>Reference Books</b>	
1	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>Note: Latest Edition of Textbooks May be Used</b>	

## Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine accounting treatment for claims from insurance companies in case of loss of stock.

### Mapping course outcome with programme outcomes

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S - Strong (3) M - Medium (2) L - Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S - Strong (3) M - Medium (2) L - Low (1)**

## Principles of Management

<b>Title of the Course</b>	<b>Principles of Management</b>				
<b>Course Type</b>	<b>CORE II</b>				
<b>Course Code</b>	<b>25UMHO12</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>		<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
	5		--	--	5

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the basic management concepts and functions
<b>LO2</b>	To know the various techniques of planning and decision making
<b>LO3</b>	To familiarize with the concepts of organisation structure
<b>LO4</b>	To gain knowledge about the various components of staffing
<b>LO5</b>	To enable the students in understanding the control techniques of management

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.
<b>II</b>	<b>Planning</b> – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.
<b>III</b>	<b>Organizing:</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.
<b>IV</b>	<b>Staffing:</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

<b>V</b>	<p><b>Directing:</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control:</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>
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<b>Recommended Texts</b>	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

<b>Reference Books</b>	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

**NOTE: Latest Edition of Textbooks May be Used**

<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.html">https://www.managementstudyguide.com/manpower-planning.html</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

## Course outcome

CO No	On completion of the course, students will be able to
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an Organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Introduction to Fintech

<b>Title of the Course</b>	<b>Introduction to Fintech</b>				
<b>Course Type</b>	<b>Elective I</b>				
<b>Course Code</b>	<b>25UEHO11</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>	
	<b>4</b>	--	--	<b>4</b>	

<b>Learning Objectives</b>	
<b>LO1</b>	To provide an understanding of the FinTech ecosystem, including its key concepts, stakeholders, and global trends.
<b>LO2</b>	To explore the role of digital payments, lending platforms, and their real-world applications.
<b>LO3</b>	To introduce block chain technology, crypto currencies, and their impact on financial services.
<b>LO4</b>	To develop knowledge of artificial intelligence and big data analytics in driving innovation in FinTech.
<b>LO5</b>	To examine emerging technologies like RegTech, InsurTech, and their applications in transforming financial services.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to FinTech</b> – Meaning – Evolution of FinTech from Traditional Banking Systems to Digital Solutions – Nature and Scope – Key Features: Automation, Transparency, and Accessibility – FinTech Ecosystem: Financial Institutions, Startups, and Technology Providers – Global Trends: Digital Wallets, Robo-Advisors, and Decentralized Platforms – Regulatory Frameworks: Compliance and Consumer Protection – Future Innovations and Scope in Emerging Markets.
<b>II</b>	<b>Digital Payments and Lending</b> – Meaning and Types – UPI, Mobile Wallets, Contactless Payment Systems – Lending Platforms: Peer-to-Peer Lending and Digital Microfinance – Credit Scoring Innovations using AI and Alternative Data – Payment Gateways and Secure Online Transactions – Case Studies: Razorpay, Paytm – Challenges: Cybersecurity Threats, Regulatory Compliance.

<b>III</b>	<b>Blockchain and Cryptocurrencies</b> – Introduction to Blockchain Technology – Nature and Scope – Cryptocurrencies: Bitcoin, Ethereum – Impact on Financial Markets – Smart Contracts and Automation – Decentralized Finance (DeFi): Peer-to-Peer Lending and Asset Management – Applications: Cross-Border Payments, Identity Verification – Regulatory Challenges: Legal Frameworks, Security Issues.
<b>IV</b>	<b>Artificial Intelligence and Big Data in FinTech</b> – AI Applications: Fraud Detection, Customer Support, Investment Strategies – Machine Learning Models: Market Trends, Credit Scoring – Big Data Analytics: Customer Behavior, Risk Assessment – Risk Management: Predictive Analytics, Anomaly Detection – Emerging Tools: Chatbots, Robo-Advisors – Case Studies: ZestMoney, Cred – Ethical Considerations and Data Privacy Issues.
<b>V</b>	<b>Emerging Technologies and Industry Applications</b> – Cloud Computing: Scalable Infrastructure, Data Storage – RegTech: Compliance Automation, Reporting – InsurTech: Digital Insurance Solutions, Risk Assessment – Predictive Analytics: Personalized Financial Services – Real-World Applications: Banking, Insurance, Wealth Management – Challenges and Opportunity

<b>Recommended Texts</b>	
1	Parag Y. Arjunwadkar. FinTech: The Technology Driving Disruption in the Financial Services Industry. 1st Edition, CRC Press, 2018.
2	Srinivasan Sundaram. Financial Technology: Concepts and Applications in India. 1st Edition, Sage Publications, 2021.
3	Abhijit Biswas. Blockchain and Crypto Assets in India: Legal and Financial Perspectives. 1st Edition, Bloomsbury India, 2022.
4	Rajesh Chakrabarti and Sankar De. Capital Markets in India: Regulatory Framework and Market Reforms. 1st Edition, Sage Publications, 2019.

<b>Web Resources</b>	
1	<a href="https://corporatefinanceinstitute.com/course/intro-to-fintech/">https://corporatefinanceinstitute.com/course/intro-to-fintech/</a>
2	<a href="https://fisat.ac.in/dept_page/introduction-to-fintech/">https://fisat.ac.in/dept_page/introduction-to-fintech/</a>
3	<a href="https://anujjindal.in/wp-content/uploads/2022/09/FintTech-.pdf">https://anujjindal.in/wp-content/uploads/2022/09/FintTech-.pdf</a>

<b>Reference Books</b>	
1	Bandi Kamaiah, S. Nageswara Rao, and Debasis Patnaik. <i>Financial Inclusion in India: Issues and Challenges</i> . 1st Edition, Springer, 2021.
2	Rupa Rege Nitsure. <i>Digital Payments and Financial Inclusion in India</i> . 1st Edition, Springer, 2020.
3	Brett King. <i>Bank 4.0: Banking Everywhere, Never at a Bank</i> . 1st Edition, Wiley, 2018.
4	Chris Skinner. <i>Digital Human: The Fourth Revolution of Humanity Includes Everyone</i> . 1st Edition, Marshall Cavendish Business, 2018.
NOTE: Latest Edition of Textbooks May be Used	

### Course outcome

CO No	On completion of the course, students will be able to
<b>CO1</b>	Understand the foundational concepts and evolution of FinTech and its impact on modern financial systems.
<b>CO2</b>	Apply knowledge of digital payment systems and lending platforms in real-world scenarios.
<b>CO3</b>	Analyze the principles and applications of block chain technology and crypto currencies in financial services.
<b>CO4</b>	Utilize artificial intelligence and big data analytics to drive decision-making and innovation in FinTech.
<b>CO5</b>	Evaluate emerging technologies like RegTech and InsurTech for their role in transforming financial operations.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Cyber Security in Financial System

<b>Title of the Course</b>	<b>Cyber Security in Financial System</b>				
<b>Course Type</b>	<b>Elective I</b>				
<b>Course Code</b>	<b>25UEHO12</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	--	--	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To explore the role of the <b>Information Technology Act</b> in regulating cyber security in financial systems.
<b>LO2</b>	To understand the legal aspects of digital transactions and data protection in the financial sector.
<b>LO3</b>	To develop a strong understanding of cyber security risk management and legal compliance for financial institutions under the IT Act.
<b>LO4</b>	To study the impact of emerging technologies on cyber security and the legal implications under the <b>IT Act</b> .
<b>LO5</b>	To gain insights into the application of the <b>IT Act</b> in real-world financial systems and its enforcement against cybercrimes.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Cybersecurity in Financial Systems</b> - Cybersecurity principles – Importance in financial systems – Role of the Information Technology Act – Legal framework for financial data protection – Evolution of cybersecurity threats in financial sectors – Impact of cyber risks on banking and financial services – Key stakeholders in financial cybersecurity – Regulatory bodies and compliance requirements
<b>II</b>	<b>The Information Technology Act and Its Application to Financial Systems</b> - Provisions of the IT Act – Cybercrimes in financial transactions – Data protection and privacy – Digital signatures and authentication – Key amendments and updates to the IT Act – Case studies on financial cyber fraud – Legal consequences of cybersecurity breaches – Consumer rights and protection under IT laws

<b>III</b>	<b>Securing Digital Transactions under the Information Technology Act</b> - Legal framework for digital payments – Compliance requirements for financial institutions – Regulatory role of the IT Act – Fraud prevention measures – Role of RBI and SEBI in securing digital transactions – Anti-money laundering (AML) and Know Your Customer (KYC) regulations – Secure payment gateways and encryption technologies – Case studies on digital transaction frauds and legal remedies
<b>IV</b>	<b>Cyber security Risk Management and Compliance with the Information Technology Act</b> - Cyber risk assessment strategies – IT Act provisions for financial cyber security – Compliance frameworks – Governance and accountability – Incident response and data breach handling – Role of cyber security audits in financial institutions – Implementation of cyber security policies in banking and insurance – International cyber security laws and their impact on Indian financial systems
<b>V</b>	<b>Advanced Technologies and Their Legal Implications under the Information Technology Act</b> - Emerging cyber security threats – Legal considerations for AI, Block chain, and FinTech – Cyber security policies and future trends – Ethical and regulatory challenges – Role of cloud security in financial institutions – Cyber resilience and disaster recovery planning – Cross-border legal challenges in cyber security – Case studies on AI and Block chain-driven security solutions

<b>Recommended Texts</b>	
1	William Stallings. <i>Cryptography and Network Security: Principles and Practice</i> . 8th Edition, Pearson Education, 2022.
2	Nina Godbole and Sunit Belapure. <i>Cyber Security: Understanding Cyber Crimes, Computer Forensics, and Legal Perspectives</i> . 2nd Edition, Wiley, 2017.
3	Kaliyamurthy Thyagarajan and Debabrata Samanta. <i>Cybersecurity for Financial Services</i> . 1st Edition, Springer, 2020.
4	Bhimrao R. Metri and Kanchan Patil. <i>Cybersecurity in Emerging Digital Era</i> . 1st Edition, Springer, 2022.

<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/it-act-2000">https://cleartax.in/s/it-act-2000</a>
2	<a href="https://www.iibf.org.in/documents/BankQuest/Bank-Quest-Jan-Mar-2018-Final-200418.pdf">https://www.iibf.org.in/documents/BankQuest/Bank-Quest-Jan-Mar-2018-Final-200418.pdf</a>
3	<a href="https://cdn.visionias.in/value_added_material/63b0a-basics-of-cyber-security_economy.pdf">https://cdn.visionias.in/value_added_material/63b0a-basics-of-cyber-security_economy.pdf</a>

<b>Reference Books</b>	
1	Joseph Steinberg. <i>Cybersecurity for Dummies</i> . 1st Edition, Wiley, 2019.
2	Niels Ferguson, Bruce Schneier, and Tadayoshi Kohno. <i>Cryptography Engineering: Design Principles and Practical Applications</i> . 2nd Edition, Wiley, 2010.
3	Thomas J. Mowbray. <i>Cybersecurity: Managing Systems, Conducting Testing, and Investigating Intrusions</i> . 1st Edition, Wiley, 2013.
4	Richard Kissel. <i>Cybersecurity Framework: A Practical Guide to Securing Networks and Systems</i> . 1st Edition, NIST Special Publication, 2018.
NOTE: Latest Edition of Textbooks May be Used	

### **Course outcome**

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Understand the legal framework of cyber security under the <b>Information Technology Act</b> in financial systems.
<b>CO2</b>	Apply the provisions of the <b>IT Act</b> to secure digital transactions and protect financial data.
<b>CO3</b>	Identify and manage cyber security risks in financial institutions while ensuring compliance with the <b>IT Act</b> .
<b>CO4</b>	Assess the legal and ethical implications of advanced technologies such as AI, ML, and block chain in financial systems.
<b>CO5</b>	Develop a practical understanding of how financial institutions can use the <b>IT Act</b> to prevent and respond to cybercrimes.

**Mapping course outcome with programme outcomes**

<b>CO/ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Business Economics

<b>Title of the Course</b>	<b>Business Economics</b>				
<b>Course Type</b>	<b>Elective I</b>				
<b>Course Code</b>	<b>25UEHO13</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	<b>--</b>	<b>--</b>	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To introduce students to fundamental economic concepts and their relevance to business.
<b>LO2</b>	To develop an understanding of demand, supply, and market equilibrium in business contexts.
<b>LO3</b>	To analyse production, cost structures, and profit-maximizing strategies for businesses.
<b>LO4</b>	To examine different market structures and the pricing strategies used by firms.
<b>LO5</b>	To explore the impact of macroeconomic factors, such as inflation, unemployment, and fiscal policies, on business decisions.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Business Economic</b> - Basic economic concepts - scarcity, choice, opportunity cost, and economic systems - microeconomics vs macroeconomics - principles of business economics - rational behaviour, utility maximization, and profit maximization - the role of business economics in decision-making
<b>II</b>	<b>Production and Cost Analysis</b> - Law of demand and supply – pricing strategy and quantity, demand and supply - income, tastes, related goods, elasticity concepts - price elasticity, income elasticity, and cross-elasticity. Consumer and producer surplus - market efficiency and welfare, market equilibrium - competitive markets.
<b>III</b>	<b>Process and Cost of Production</b> - Production function – relationship between inputs and outputs, diminishing returns, short-run vs. long-run production – implications for business operations, costs of production – fixed, variable, total, average, marginal costs, economies of scale – cost advantages with scale, cost-volume-profit (CVP) analysis – break-even points and profitability.

<b>IV</b>	<b>Market Structures and Pricing Strategies</b> - Perfect competition – characteristics, price determination, monopoly – features, pricing strategies, monopolistic competition – product differentiation, oligopoly – market behavior, collusion, pricing strategies – cost-plus, value-based, penetration, and price skimming.
<b>V</b>	<b>Macroeconomics and Business Decisions</b> - National income and output – GDP, GNP, and factors determining national income, inflation and unemployment – effects on businesses, fiscal and monetary policies – government influence on business conditions. International trade and exchange rates – impact of trade policies, and business cycles – stages affecting business strategy.

<b>Recommended Texts</b>	
1	D.N. Dwivedi. Microeconomics: Theory and Applications. 3rd Edition, Pearson Education, 2016.
2	Misra S.K. and Puri V.K. Economic Environment of Business. 3rd Edition, Himalaya Publishing House, 2018.
3	H. L. Ahuja. Modern Microeconomics: Theory and Applications. 20th Edition, S. Chand Publishing, 2020.
4	G.S. Gupta. Managerial Economics. 6th Edition, McGraw Hill Education, 2017.
5	S. Sankaran. Business Economics. 2nd Edition, Margham Publications, 2019.

<b>Web Resources</b>	
1	<a href="https://www.icaai.org/post/sm-foundation-p4-partI-may2021onwards">https://www.icaai.org/post/sm-foundation-p4-partI-may2021onwards</a>
2	<a href="https://www.icaai.org/post/19141">https://www.icaai.org/post/19141</a>
3	<a href="https://www.icsi.edu/WebModules/BUSINESS%20ECONOMICS.pdf">https://www.icsi.edu/WebModules/BUSINESS%20ECONOMICS.pdf</a>

<b>Reference Books</b>	
1	Deepashree. Business Economics. 3rd Edition, McGraw Hill Education, 2018.
2	D.M. Mithani. Managerial Economics: Theory and Applications. 5th Edition, Himalaya Publishing House, 2017.
3	P.L. Mehta. Managerial Economics: Analysis, Problems, and Cases. 7th Edition, S. Chand Publishing, 2018.
4	M.L. Jhingan. Microeconomic Theory. 10th Edition, Vrinda Publications, 2019.
5	K.K. Dewett. Modern Economic Theory. 24th Edition, S. Chand Publishing, 2020.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

CO No	On completion of the course, students will be able to
CO1	Apply principles of demand and supply analysis to understand market behavior.
CO2	Analyze cost structures and apply cost-volume-profit analysis in business decision-making.
CO3	Evaluate the impact of different market structures on business pricing strategies.
CO4	Understand the relationship between macroeconomic factors and business performance.
CO5	Assess the role of government policies and economic conditions in shaping business strategies.

### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Problem Solving Through Aptitude I

<b>Title of the Course</b>	<b>Problem Solving Through Aptitude I</b>				
<b>Course Type</b>	<b>Skill Enhancement Course I</b>				
<b>Course Code</b>	<b>25USHO11</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>	
	<b>2</b>	<b>--</b>	<b>--</b>	<b>2</b>	

<b>Learning Objectives</b>	
<b>LO1</b>	Develop strong analytical reasoning skills.
<b>LO2</b>	Enhance problem-solving abilities through logical and structured approaches.
<b>LO3</b>	Improve critical thinking and decision-making skills.
<b>LO4</b>	Foster the ability to interpret and analyze data.
<b>LO5</b>	Equip students with tools and techniques for solving complex problems.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<p><b>Logical Reasoning – Basic -Number Systems</b> - Properties of numbers - Divisibility rules - Prime and composite numbers</p> <p><b>HCF and LCM</b> - Methods to find HCF and LCM - Word problems involving HCF and LCM</p> <p><b>Ratio and Proportion</b> - Basic concepts and properties - Solving ratio and proportion problems</p> <p><b>Percentages</b> - Percentage calculations - Profit and loss - Discount and mark-up</p>
<b>II</b>	<p><b>Data Interpretation - Linear Equations</b> - Solving single and system of linear equations - Applications in word problems</p> <p><b>Quadratic Equations</b> - Solving quadratic equations by factorization and formula - Nature of roots</p> <p><b>Inequalities</b> - Solving linear and quadratic inequalities - Graphical representation</p> <p><b>Simplification and Approximation</b> - Techniques for simplifying expressions - Approximation methods</p>

<b>III</b>	<b>Geometry and Mensuration - Basic Geometric Shapes and Properties</b> - Points, lines, angles, triangles, quadrilaterals, circles - Properties of geometric shapes. <b>Area and Perimeter</b> - Formulas for area and perimeter of various shapes - Word problems. <b>Volume and Surface Area</b> - Formulas for volume and surface area of solids - Practical applications.
<b>IV</b>	<b>Algebra and Equations - Tables and Charts</b> - Reading and interpreting data from tables - Solving problems using data from tables and charts <b>Graphs (Bar, Line, Pie)</b> - Interpreting bar graphs, line graphs, and pie charts - Drawing conclusions from graphical data <b>Data Sufficiency</b> - Identifying sufficient data to solve problems - Practice problems with data sufficiency
<b>V</b>	<b>Basic Arithmetic - Series and Sequences</b> - Number series, alphabet series, and mixed series - Identifying patterns in sequences <b>Analogies</b> - Word analogies, number analogies - Finding relationships between pairs of words/numbers <b>Classification</b> - Identifying the odd one out - Grouping based on common properties <b>Blood Relations</b> - Solving problems based on family relationships - Drawing family trees

<b>Recommended Texts</b>	
1	R.S. Aggarwal. Quantitative Aptitude for Competitive Examinations. Revised Edition, S. Chand Publishing, 2021.
2	Abhijit Guha. Quantitative Aptitude for All Competitive Examinations. 5th Edition, McGraw Hill, 2020.
3	Arun Sharma. How to Prepare for Quantitative Aptitude for CAT. 10th Edition, McGraw Hill, 2021.
4	Nishit K. Sinha. Quantitative Aptitude for Competitive Examinations. 2nd Edition, Pearson Education, 2019.

<b>Reference Books</b>	
1	S.N. Jha. A Complete Book of Aptitude and Reasoning. 1st Edition, Arihant Publications, 2022.
2	Rajesh Verma. Fast Track Objective Arithmetic. 1st Edition, Arihant Publications, 2018.
3	Dr. R.S. Aggarwal. A Modern Approach to Verbal & Non-Verbal Reasoning. Revised Edition, S. Chand Publishing, 2020.
4	Shakuntala Devi. Puzzles to Puzzle You. 1st Edition, Orient Paperbacks, 2017.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	<a href="https://testbook.com/reasoning/analytical-reasoning">https://testbook.com/reasoning/analytical-reasoning</a>
2	<a href="https://www.geeksforgeeks.org/analytical-reasoning-non-verbal-reasoning/">https://www.geeksforgeeks.org/analytical-reasoning-non-verbal-reasoning/</a>
3	<a href="https://blogmedia.testbook.com/blog/wp-content/uploads/2021/12/analytical-reasoning-292e7ec0.pdf">https://blogmedia.testbook.com/blog/wp-content/uploads/2021/12/analytical-reasoning-292e7ec0.pdf</a>

#### Course outcome

CO No.	On completion of the course, students will be able to
CO1	Apply analytical reasoning techniques to solve problems.
CO2	Demonstrate critical thinking in evaluating information and arguments.
CO3	Analyze and Interpret data to make informed decisions.
CO4	Analyze data to uncover patterns and trends
CO5	Analyze complex problems to identify underlying issues

#### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

#### Mapping course outcome with programme specific outcomes

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Effective Communication for Professionals

<b>Title of the Course</b>	<b>Effective Communication for Professionals</b>				
<b>Course Type</b>	<b>Skill Enhancement Course I</b>				
<b>Course Code</b>	<b>25USHO12</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>		<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
	<b>2</b>		--	--	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	Develop effective communication skills.
<b>LO2</b>	Enhance teamwork and collaborative abilities.
<b>LO3</b>	Cultivate problem-solving and critical thinking skills.
<b>LO4</b>	Foster self-awareness and emotional intelligence.
<b>LO5</b>	Improve presentation and public speaking competencies.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Interpersonal Skills</b> - Definition and Importance of Interpersonal Skills. Key Components: Communication – Teamwork – Empathy - Self-Assessment and Personal Development Planning
<b>II</b>	<b>Effective Communication</b> - Verbal Communication: Clarity - Tone, and Articulation. Non-Verbal Communication: Body Language - Facial Expressions – Gestures. Active Listening: Techniques and Barriers. Written Communication: Professional Email and Report Writing
<b>III</b>	<b>Teamwork and Collaboration</b> - Team Dynamics and Roles - Building Trust and Rapport within a Team - Conflict Resolution and Negotiation Skills - Collaborative Problem-Solving and Decision-Making
<b>IV</b>	<b>Problem- Solving and Critical Thinking</b> - Understanding the Problem-Solving Process - Techniques for Creative Thinking and Innovation. Critical Thinking: Analysis – Evaluation – Synthesis Applying Problem-Solving Techniques in Real-Life Scenarios

V	<b>Self-Awareness and Emotional Intelligence</b> - Understanding Self-Awareness and Its Importance. Emotional Intelligence: Recognizing and Managing Emotions - Stress Management Techniques - Building Resilience and Adaptability
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<b>Recommended Texts</b>	
1	Steven A. Beebe, Timothy P. Mottet. Business and Professional Communication: Principles and Skills for Leadership. 3rd Edition, Pearson Education, 2020.
2	Courtland L. Bovee, John V. Thill. Business Communication Today. 14th Edition, Pearson Education, 2021.
3	Sanajy Kumar, Pushp Lata. Communication Skills. 2nd Edition, Oxford University Press, 2018.
4	Leena Sen. Communication Skills. 2nd Edition, PHI Learning, 2020.
5	Madhukar R.K. Business Communication. 3rd Edition, Vikas Publishing House, 2018.

<b>Web Resources</b>	
1	<a href="https://www.mygreatlearning.com/academy/learn-for-free/courses/effective-communication">https://www.mygreatlearning.com/academy/learn-for-free/courses/effective-communication</a>
2	<a href="https://www.udemy.com/course/mastering-effective-communication/?srsltid=AfmBOopQ2XRZV6IneV89oy08Grr6ZLSzLCV4jyhYYxmW0ujVX_WXrqb">https://www.udemy.com/course/mastering-effective-communication/?srsltid=AfmBOopQ2XRZV6IneV89oy08Grr6ZLSzLCV4jyhYYxmW0ujVX_WXrqb</a>
3	<a href="https://www.manage.gov.in/studymaterial/ec.pdf">https://www.manage.gov.in/studymaterial/ec.pdf</a>

<b>Reference Books</b>	
1	Dale Carnegie. How to Win Friends and Influence People. Latest Reprint Edition, Simon & Schuster, 2022.
2	Adair J. Effective Communication: The Most Important Management Skill of All. 1st Edition, Pan Macmillan, 2009.
3	Daniel Goleman. Emotional Intelligence: Why It Can Matter More Than IQ. 10th Anniversary Edition, Bantam Books, 2006.
4	Andrew J. DuBrin. Leadership: Research Findings, Practice, and Skills. 9th Edition, Cengage Learning, 2018.
5	Barun K. Mitra. Personality Development and Soft Skills. 2nd Edition, Oxford University Press, 2016.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

CO No	On completion of the course, students will be able to
CO1	Demonstrate effective verbal and non-verbal communication skills.
CO2	Apply active listening techniques in diverse settings
CO3	Apply problem-solving techniques to various scenarios.
CO4	Analyze interpersonal communication patterns
CO5	Analyze the dynamics of group decision-making processes

#### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

#### Mapping course outcome with programme specific outcomes

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Fundamentals of Business Studies

<b>Title of the Course</b>	<b>Fundamentals of Business Studies</b>				
<b>Course Type</b>	<b>Foundation Course I</b>				
<b>Course Code</b>	<b>25UFHO11</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>	
	<b>2</b>	<b>--</b>	<b>--</b>	<b>2</b>	

<b>Learning Objectives</b>	
<b>LO1</b>	To act as a buffer for the new entrants
<b>LO2</b>	To provide adequate time for the transition to hard core of degree courses
<b>LO3</b>	To prepare themselves before the onset of courses for first year degree programme.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Commerce-Introduction</b> Definition of Commerce -Importance's of Commerce -Meaning of barter system -- business-industry-trade-hindrances of trade-branches of Commerce.
<b>II</b>	<b>Accounting-Introduction</b> Book-Keeping-Meaning -Definition -Objectives-Accounting- Meaning - Definition-Objectives- Importance-Functions-Advantages- Limitations-Methodsof Accounting-Single Entry Double Entry- Steps involved in double entry system- Advantages of double entry system- Meaning of Debit and Credit-Types of Accounts and its rules- Personal Accounts-Real Accounts-Nominal Accounts.
<b>III</b>	<b>Marketing and Advertising</b> Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer – Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI- Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media
<b>IV</b>	<b>Auditing &amp; Entrepreneurial Development</b> Introduction of Auditing -Origin and Evolution –Definition - Features of Auditing - Objectives of Auditing Advantages of Audit - Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing – Basic Principles of Audit- Classification of Audit- Entrepreneurial Development- Characteristics of an entrepreneur- Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur- Concept of Women Entrepreneurs

<b>V</b>	<p><b>Income Tax Law and Practice</b>  Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration- Slab Rate –Filing of Returns- Residential Status.</p>
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<b>Recommended Texts</b>	
1	L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi.
2	S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3	Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications.Chennai
5	Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.

<b>Web sources</b>	
1	<a href="https://www.investopedia.com/business-basics-5183890">https://www.investopedia.com/business-basics-5183890</a>
2	<a href="https://hbr.org/">https://hbr.org/</a>
3	<a href="https://www.entrepreneur.com/topic/business-basics">https://www.entrepreneur.com/topic/business-basics</a>
4	<a href="https://www.sba.gov/learning-center">https://www.sba.gov/learning-center</a>
5	<a href="https://www.mindtools.com/business-skills">https://www.mindtools.com/business-skills</a>

<b>Reference Books Texts</b>	
1	Gupta, C.B. (2021). <i>Business Studies</i> . Sultan Chand & Sons.
2	Kotler, Philip & Keller, Kevin Lane. (2019). <i>Marketing Management</i> . Pearson Education.
3	Singh, B.P. & Chhabra, T.N. (2020). <i>Business Organization and Management</i> . Vikas Publishing House.
4	Griffin, Ricky W. (2021). <i>Fundamentals of Management</i> . Cengage Learning.
5	Koontz, Harold & Weihrich, Heinz. (2017). <i>Essentials of Management: An International, Innovation, and Leadership Perspective</i> . McGraw Hill.

### Course Outcome

CO No	On Completion of the course, students will be able to
CO1	To make the students familiar with the basic concepts of Commerce and Management fields.
CO2	To encourage and motivate the students for Commerce Education.
CO3	To make the students aware towards the various branches of commerce, for example: Accounts, Banking, Auditing

### Mapping Course Outcome With Programme Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S - Strong (3)      M - Medium (2)      L - Low (1)**

### Mapping course outcome with programme specific outcomes

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Advanced Financial Accounting

<b>Title of the Course</b>	<b>Advanced Financial Accounting</b>				
<b>Course Type</b>	<b>CORE III</b>				
<b>Course Code</b>	<b>25UMHO21</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>	
	<b>5</b>	--	--	<b>5</b>	

<b>Learning Objectives</b>	
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
<b>LO2</b>	To understand the allocation of expenses under departmental accounts
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
<b>LO5</b>	To know the requirements of international accounting standards

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit.
<b>II</b>	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) . <b>Departmental Accounts:</b> Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.
<b>III</b>	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.
<b>IV</b>	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One Partner insolvent – All Partners insolvent – Application of Garner V’s Murray Theory – Accounting Treatment - Piecemeal Distribution – Maximum Loss Method.

<b>V</b>	<b>Accounting Standards for financial reporting</b> (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards-Development of Accounting Standards in India. Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.
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**Only Problem Paper: Theory 40%; Problems: 60%**

<b>Recommended Texts</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

## Course outcome

CO No	On completion of the course, students will be able to
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS

### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Business Law

<b>Title of the Course</b>	<b>Business Law</b>				
<b>Course Type</b>	<b>CORE IV</b>				
<b>Course Code</b>	<b>25UMHO22</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>5</b>	--	--	<b>5</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract
<b>LO2</b>	To gain knowledge on performance contracts
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee
<b>LO4</b>	To make aware of the essentials of Bailment and pledge
<b>LO5</b>	To understand the provisions relating to sale of goods

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract
<b>II</b>	<b>Performance of Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract
<b>III</b>	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.
<b>IV</b>	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
<b>V</b>	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

<b>Recommended Texts</b>	
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.

<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course Outcome

CO No	On Completion of the course, students will be able to
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Outline the contract of indemnity and guarantee
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930

### Mapping Course Outcome with Programme Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L -Low (1)

### Mapping Course Outcome with Programme Specific Outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L -Low (1)

## Business Mathematics and Statistics

<b>Title of the Course</b>	<b>Business Mathematics and Statistics</b>				
<b>Course Type</b>	<b>Elective II</b>				
<b>Course Code</b>	<b>25UEHO21</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	--	--	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	Develop analytical and quantitative skills to solve business and financial problems.
<b>LO2</b>	Apply mathematical and statistical tools for financial decision-making and business analysis.
<b>LO3</b>	Understand probability, hypothesis testing, and inferential statistics for business insights.
<b>LO4</b>	Utilize mathematical models for risk assessment, investment evaluation, and FinTech applications.
<b>LO5</b>	Gain hands-on experience in data representation, predictive analytics, and optimization techniques.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Fundamentals of Business Mathematics</b> Fundamental operations - Arithmetic and algebra in business pricing and budgeting - Solving linear equations. Ratios, proportions, and percentages - Financial analysis - Sales forecasting - Inventory management. Time value of money - Simple and Compound interest - Present and Future Value calculations - Corporate finance scenarios - EMI calculations.
<b>II</b>	<b>Financial Analysis and Optimization</b> - Financial ratios - Liquidity, solvency, profitability ratios - Interpretation for stakeholders - Industry benchmarking. Percentage analysis - Horizontal and vertical analysis - Tracking growth and decline. Linear programming - Business problem formulation - Graphical and simplex methods - Applications in inventory and resource management. Practical applications - Ratio analysis for financial decisions - Supply chain optimization using linear programming.

<b>III</b>	<b>Foundations of Business Statistics</b> Limits and continuity - Differentiation and its applications - Integration and its applications. Multivariable Calculus: partial derivatives and multiple integrals – Applications in Optimization and Algorithms
<b>IV</b>	<b>Probability and Statistical Inference</b> Probability - Rules of probability - Independent and dependent events - Bayes' theorem for predictive modelling - Probability distributions - Binomial, Poisson, and normal distributions - Applications in forecasting and financial modelling. Hypothesis testing - Null and alternative hypotheses - t-tests, z-tests, chi-square tests, and ANOVA – customer analysis - market research. Applications in business - Case studies on product quality assurance - Probability models for insurance risk evaluation.
<b>V</b>	<b>Applications in FinTech</b> - Mathematics in FinTech - Valuation models, DCF analysis, NPV-IRR Statistics in FinTech - Predictive analytics - portfolio optimization - Regression, Sharpe ratio, and VaR. Emerging technologies - Machine learning, AI-driven financial decision-making, and block chain analytics Case studies and industry applications.

<b>Recommended Texts</b>	
1	J.K. Sharma. Business Mathematics. 4th Edition, Vikas Publishing House, 2017.
2	S.P. Gupta and M.P. Gupta. Business Statistics. 19th Edition, Sultan Chand & Sons, 2020.
3	R.S. Bhardwaj. Mathematics for Economics and Business. 1st Edition, Excel Books, 2008.
4	N.D. Vohra. Business Mathematics and Statistics. 2nd Edition, McGraw Hill Education, 2013.
5	Qazi Zameeruddin, Vijay K. Khanna, and S.K. Bhambri. Business Mathematics. 2nd Edition, Vikas Publishing House, 2018.

<b>Web Resources</b>	
1	<a href="https://www.coursera.org/collections/math-skills-statistics-data-science">https://www.coursera.org/collections/math-skills-statistics-data-science</a>
2	<a href="https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P3.pdf">https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P3.pdf</a>
3	<a href="https://www.udemy.com/course/business-math-a-complete-course-business-mathematics/?srsltid=AfmBOoqe_uFVVVG32uMo8L4W8G_TxW379klKqQgkj9p3an2EsQMs-31nJ">https://www.udemy.com/course/business-math-a-complete-course-business-mathematics/?srsltid=AfmBOoqe_uFVVVG32uMo8L4W8G_TxW379klKqQgkj9p3an2EsQMs-31nJ</a>

<b>Reference Books</b>	
1	Richard I. Levin and David S. Rubin. Statistics for Management. 7th Edition, Pearson Education, 2018.
2	Ken Black. Business Statistics: For Contemporary Decision Making. 9th Edition, Wiley, 2019.
3	Anderson, Sweeney, and Williams. Statistics for Business and Economics. 13th Edition, Cengage Learning, 2020.
4	J.E. Freund and B.M. Perles. Modern Elementary Statistics. 12th Edition, Pearson, 2014.
5	Sancheti and Kapoor. Business Mathematics and Statistics. 11th Edition, Sultan Chand & Sons, 2021.
NOTE: Latest Edition of Textbooks May be Used	

#### **Course outcome**

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Apply fundamental arithmetic, algebra, and time value of money concepts in business scenarios.
<b>CO2</b>	Optimization techniques and Utilize financial analysis for effective decision-making.
<b>CO3</b>	Collect, Organize and represent business data using statistical tools.
<b>CO4</b>	Employ probability and statistical inference methods for data-driven business decisions.
<b>CO5</b>	Integrate mathematical and statistical concepts in FinTech applications for financial modeling and analysis.

**Mapping course outcome with programme outcomes**

<b>CO/ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Managerial Economics

<b>Title of the Course</b>	<b>Managerial Economics</b>				
<b>Course Type</b>	<b>Elective II</b>				
<b>Course Code</b>	<b>25UEHO22</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	<b>--</b>	<b>--</b>	<b>4</b>

<b>Learning Objectives</b>	
LO1	To develop a quantitative and analytical approach in applying economic principles to business decisions.
LO2	To explore market structures, competitive strategies, and game-theoretic models for managerial decision-making.
LO3	To analyze demand forecasting, pricing strategies, and cost optimization for maximizing firm profitability.
LO4	To understand the implications of macroeconomic variables and government policies on corporate strategy.
LO5	To integrate risk management, behavioral economics, and real-world case studies for business decision-making.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Managerial Decision-Making And Economic Foundations</b> Optimization Techniques – Marginal Analysis – Behavioral Economics In Decision-Making – Economic Efficiency – Constrained Optimization – Role Of Managerial Economics In Business Strategy.
<b>II</b>	<b>Demand Analysis, Forecasting, And Pricing Strategies</b> Demand Estimation Techniques – Price Elasticity And Revenue Optimization – Advanced Forecasting Models – Dynamic Pricing – Price Discrimination – Bundling And Two-Part Tariffs.
<b>III</b>	<b>Cost, Production, And Competitive Strategy</b> Short-Run Vs. Long-Run Cost Analysis – Cost Function Estimation – Learning Curves – Game Theory In Competition – Strategic Entry And Exit Decisions – Network Effects – Predatory Pricing.

<b>IV</b>	<p><b>Macroeconomic Influences On Business Decisions</b>          Monetary And Fiscal Policy Impact – Global Trade And Exchange Rate Dynamics – Economic Cycles And Business Strategy – Regulatory Frameworks – Government Interventions In Markets.</p>
<b>V</b>	<p><b>Uncertainty, Risk Management, And Decision Science</b>          Risk Assessment Models – Decision-Making Under Uncertainty – Monte Carlo Simulations – Real Options Analysis – AI And Big Data In Managerial Decisions – Behavioral Biases In Business Strategy.</p>

<b>Recommended Texts</b>	
1	Craig H. Petersen, W. Cris Lewis, and Sudhir K. Jain. Managerial Economics. 14th Edition, Pearson Education, 2019.
2	Yogesh Maheshwari. Managerial Economics. 3rd Edition, PHI Learning, 2016.
3	M.L. Jhingan and J.K. Stephen. Managerial Economics. 9th Edition, Vrinda Publications, 2018.
4	Suma Damodaran. Managerial Economics. 2nd Edition, Oxford University Press, 2016.
5	E. Narayanan Nadar. Managerial Economics. 2nd Edition, PHI Learning, 2017.

<b>Web Resources</b>	
1	<a href="https://siiet.ac.in/wp-content/uploads/2019/05/CSE-III-IIMEFA-NOTES.pdf">https://siiet.ac.in/wp-content/uploads/2019/05/CSE-III-IIMEFA-NOTES.pdf</a>
2	<a href="https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/ug%202021/BBA%202023/JEBA11-I%20Sem-Managerial_Economics.pdf">https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/ug%202021/BBA%202023/JEBA11-I%20Sem-Managerial_Economics.pdf</a>
3	<a href="https://sde.uoc.ac.in/sites/default/files/sde_videos/Managerial%20Economics%20B.Com_.%29_0.pdf">https://sde.uoc.ac.in/sites/default/files/sde_videos/Managerial%20Economics%20B.Com_.%29_0.pdf</a>

<b>Reference Books</b>	
1	Atmanand. Managerial Economics. 2nd Edition, Excel Books, 2018.
2	D.N. Dwivedi. Managerial Economics. 9th Edition, Vikas Publishing, 2020.
3	Gopal Ji Gupta. Managerial Economics: Micro and Macro Perspectives. 1st Edition, McGraw Hill Education, 2017.
4	Trilochan Tripathy. Managerial Economics: Principles and Worldwide Applications. 1st Edition, Cengage Learning, 2016.
5	P.K. Mehta. Fundamentals of Managerial Economics. 1st Edition, Himalaya Publishing House, 2019.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course Outcome

CO No	On completion of the course, students will be able to
<b>CO1</b>	Apply <b>quantitative methods</b> to analyze demand forecasting and cost estimation.
<b>CO2</b>	Evaluate <b>pricing strategies and market structures</b> for profit maximization.
<b>CO3</b>	Develop <b>game-theoretic and strategic decision-making models</b> for competition.
<b>CO4</b>	Assess the impact of <b>macroeconomic and policy changes</b> on business environments.
<b>CO5</b>	Integrate <b>risk analysis, behavioral economics, and global trends</b> into corporate strategy.

### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Python for Business Applications

<b>Title of the Course</b>	<b>Python for Business Applications</b>				
<b>Course Type</b>	<b>Elective II</b>				
<b>Course Code</b>	<b>25UEHO23</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	--	--	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the fundamentals of Python programming for business.
<b>LO2</b>	To master data handling and processing with Python.
<b>LO3</b>	To explore data visualization for financial insights.
<b>LO4</b>	To develop Python-based financial models and automate tasks.
<b>LO5</b>	To apply advanced Python techniques in solving business challenges.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Python for Business</b> Basics of Python programming - Syntax, variables, and control structures - Role of Python in financial analysis and decision-making processes in business - Exploring Python's applicability to financial forecasting and operational improvements
<b>II</b>	<b>Data Handling and Processing in Python</b> Using Python libraries like pandas, Numpy, and openpyxl for effective data wrangling - Techniques for cleaning, transforming, and reshaping complex financial datasets - Handling large datasets and optimizing data processing workflows in finance
<b>III</b>	<b>Data Visualization for Business Decisions</b> Creating interactive charts, graphs, and dashboards using matplotlib, seaborn, and Plotly - Advanced visualization techniques for trend analysis and insights from financial data - Developing visual narratives for communicating business performance

<b>IV</b>	<b>Python for Financial Analysis</b> Performing time-series analysis for stock price trends, returns, and volatility - Building financial models - Discounted cash flow (DCF), risk-return trade-offs, and portfolio management - Automating recurring financial tasks - Tax calculations and reporting
<b>V</b>	<b>Advanced Business Applications</b> Basics of machine learning for financial insights - Regression and classification models - Conducting sentiment analysis on financial reports and stock market trends using natural language processing (NLP) - Web scraping techniques to extract, analyze, and apply external financial data for decision-making

<b>Recommended Texts</b>	
1	Yves Hilpisch. <b>Python for Finance: Mastering Data-Driven Finance</b> . 2nd Edition, O'Reilly Media, 2018.
2	Dr. Krishna Rungta. <b>Python for Business Analytics: A Step by Step Guide for Beginners</b> . 1st Edition, Independently Published, 2021.
3	Eric Matthes. <b>Python Crash Course</b> . 2nd Edition, No Starch Press, 2019.
4	Ajay Ohri. <b>Python for R Users: A Data Science Approach</b> . 1st Edition, Wiley, 2017.
5	Fabio Nelli. <b>Python Data Analytics: Data Analysis and Science Using Pandas, Matplotlib and the Python Programming Language</b> . 2nd Edition, Apress, 2018.

<b>Web Resources</b>	
1	<a href="https://www.python.org/about/apps/">https://www.python.org/about/apps/</a>
2	<a href="https://www.sayonetech.com/blog/why-python-important-business-analytics/">https://www.sayonetech.com/blog/why-python-important-business-analytics/</a>
3	<a href="https://campus.epam.com/en/blog/240">https://campus.epam.com/en/blog/240</a>

<b>Reference Books</b>	
1	Jake VanderPlas. <b>Python Data Science Handbook</b> . 1st Edition, O'Reilly Media, 2016.
2	Wes McKinney. <b>Python for Data Analysis: Data Wrangling with Pandas, NumPy, and IPython</b> . 2nd Edition, O'Reilly Media, 2017.
3	Hadley Wickham and Garrett Grolemund. <b>R for Data Science: Import, Tidy, Transform, Visualize, and Model Data</b> . 1st Edition, O'Reilly Media, 2017. (For comparative reference with Python in business analytics)
4	Joel Grus. <b>Data Science from Scratch: First Principles with Python</b> . 2nd Edition, O'Reilly Media, 2019.
5	Jesus Rogel-Salazar. <b>Essential MATLAB and Octave</b> . 3rd Edition, CRC Press, 2017. (For additional computational applications in business scenarios).
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

CO No	On completion of the course, students will be able to
<b>CO1</b>	Demonstrate proficiency in Python programming with business relevance.
<b>CO2</b>	Analyze and process complex financial datasets using Python.
<b>CO3</b>	Create effective visualizations to support business decisions.
<b>CO4</b>	Apply Python to build financial models and perform automation.
<b>CO5</b>	Solve advanced business problems using Python-driven analytics.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Problem Solving through Aptitude II

<b>Title of the Course</b>	<b>Problem Solving through Aptitude II</b>				
<b>Course Type</b>	<b>Skill Enhancement Course II</b>				
<b>Course Code</b>	<b>25USHO21</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>2</b>	--	--	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	Develop strong analytical reasoning skills.
<b>LO2</b>	Enhance problem-solving abilities through logical and structured approaches.
<b>LO3</b>	Improve critical thinking and decision-making skills.
<b>LO4</b>	Foster the ability to interpret and analyze data.
<b>LO5</b>	Equip students with tools and techniques for solving complex problems.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<p><b>Logical Reasoning - Basic</b></p> <p><b>Number Systems</b> - Properties of numbers - Divisibility rules - Prime and composite numbers</p> <p><b>HCF and LCM</b> - Methods to find HCF and LCM - Word problems involving HCF and LCM</p> <p><b>Ratio and Proportion</b> - Basic concepts and properties - Solving ratio and proportion problems</p> <p><b>Percentages</b> - Percentage calculations - Profit and loss - Discount and mark-up</p>
<b>II</b>	<p><b>Data Interpretation</b></p> <p><b>Linear Equations</b> - Solving single and system of linear equations - Applications in word problems</p> <p><b>Quadratic Equations</b> - Solving quadratic equations by factorization and formula - Nature of roots</p> <p><b>Inequalities</b> - Solving linear and quadratic inequalities - Graphical representation</p> <p><b>Simplification and Approximation</b> - Techniques for simplifying expressions - Approximation methods</p>

<b>III</b>	<p><b>Geometry and Mensuration</b>  <b>Basic Geometric Shapes and Properties</b> - Points, lines, angles, triangles, quadrilaterals, circles - Properties of geometric shapes. <b>Area and Perimeter</b> - Formulas for area and perimeter of various shapes - Word problems.  <b>Volume and Surface Area</b> - Formulas for volume and surface area of solids - Practical applications.</p>
<b>IV</b>	<p><b>Algebra and Equations</b>  <b>Tables and Charts</b> - Reading and interpreting data from tables - Solving problems using data from tables and charts  <b>Graphs (Bar, Line, Pie)</b> - Interpreting bar graphs, line graphs, and pie charts - Drawing conclusions from graphical data  <b>Data Sufficiency</b> - Identifying sufficient data to solve problems - Practice problems with data sufficiency</p>
<b>V</b>	<p><b>Basic Arithmetic</b>  <b>Series and Sequences</b> - Number series, alphabet series, and mixed series - Identifying patterns in sequences  <b>Analogies</b> - Word analogies, number analogies - Finding relationships between pairs of words/numbers  <b>Classification</b> - Identifying the odd one out - Grouping based on common properties  <b>Blood Relations</b> - Solving problems based on family relationships - Drawing family trees</p>

<b>Recommended Texts</b>	
1	<b>Abhijit Guha</b> – Quantitative Aptitude for Competitive Examinations, 6th Edition, McGraw Hill, 2020.
2	<b>Rajesh Verma</b> – Fast Track Objective Arithmetic, 3rd Edition, Arihant Publications, 2021.
3	<b>Dinesh Khattar</b> – The Pearson Guide to Quantitative Aptitude for Competitive Examinations, 1st Edition, Pearson Education, 2016.
4	<b>Nishit K. Sinha</b> – Quantitative Aptitude for CAT and Other MBA Entrance Exams, 3rd Edition, Pearson Education, 2022.
5	<b>P.A. Anand</b> – A Modern Approach to Logical Reasoning and Data Interpretation, 1st Edition, S. Chand, 2019.

<b>Web Resources</b>	
1	<a href="https://testbook.com/reasoning/analytical-reasoning">https://testbook.com/reasoning/analytical-reasoning</a>
2	<a href="https://www.indiabix.com/non-verbal-reasoning/analytical-reasoning/">https://www.indiabix.com/non-verbal-reasoning/analytical-reasoning/</a>
3	<a href="https://www.indeed.com/career-advice/career-development/analytical-reasoning">https://www.indeed.com/career-advice/career-development/analytical-reasoning</a>

<b>Reference Books</b>	
1	<b>S. P. Bakshi</b> – Verbal and Non-Verbal Reasoning, 2nd Edition, Arihant Publications, 2021.
2	<b>K. Kundan</b> – Logical Reasoning and Data Interpretation for CAT & Other MBA Exams, 1st Edition, BSC Publishing, 2020.
3	<b>Gajendra Kumar</b> – Complete Course in Mental Ability and Logical Reasoning, 2nd Edition, McGraw Hill, 2018.
4	<b>Ashok Kumar Singh</b> – Mastering Number System for Competitive Exams, 1st Edition, Arihant Publications, 2017.
5	<b>Ethan C. Rasiel</b> – The McKinsey Way: Using Techniques of the World's Top Strategic Consultants to Help You Get Ahead, 1st Edition, McGraw Hill, 1999.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

CO No	On completion of the course, students will be able to
<b>CO1</b>	Apply analytical reasoning techniques to solve problems.
<b>CO2</b>	Demonstrate critical thinking in evaluating information and arguments.
<b>CO3</b>	Analyze and Interpret data to make informed decisions.
<b>CO4</b>	Analyze data to uncover patterns and trends
<b>CO5</b>	Analyze complex problems to identify underlying issues

**Mapping course outcome with programme outcomes**

<b>CO/ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Financial Analysis Using Excel

<b>Title of the Course</b>	<b>Financial Analysis Using Excel</b>				
<b>Course Type</b>	<b>Skill Enhancement Course III</b>				
<b>Course Code</b>	<b>25USHO22</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>2</b>	<b>--</b>	<b>--</b>	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To learn how to analyze balance sheet data using Excel.
<b>LO2</b>	To calculate and understand important financial ratios.
<b>LO3</b>	To use Excel tools like Pivot Tables and VLOOKUP for data analysis.
<b>LO4</b>	To create visual reports and charts for balance sheet data.
<b>LO5</b>	To automate tasks and generate financial reports in Excel.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to excel and basic functionalities</b> Introduction to Excel - interface, worksheets, basic features - key functions like SUM, AVERAGE, COUNT - data formatting for financial analysis - sorting and filtering data - creating charts like bar, line, and pie - proficiency in Excel for balance sheet analysis.
<b>II</b>	<b>Understanding and preparing balance sheet data</b> Balance sheet components - assets, liabilities, equity - classification of current and non-current items - balance sheet format and structure - best practices for entering data in Excel - using templates for balance sheet preparation - managing large data sets in Excel.

<b>III</b>	<p><b>Financial ratios and performance analysis</b> Key financial ratios - liquidity, profitability, solvency ratios - calculating ratios in Excel - current ratio, quick ratio, ROA, ROE - trend analysis and comparative analysis of balance sheet data - creating financial dashboards to visualize key metrics.</p>
<b>IV</b>	<p><b>Advanced excel tools for balance sheet analysis</b> Pivot Tables for analysing balance sheet data - VLOOKUP and HLOOKUP for data retrieval - conditional formatting to highlight financial trends - What-If analysis and scenario planning for financial modelling - financial forecasting using historical data in Excel.</p>
<b>V</b>	<p><b>Reporting and presentation of analysis</b> Creating financial reports in Excel - advanced charting techniques for data visualization - automating reports with macros for efficiency - building and using Excel-based financial models for forecasting - best practices for presenting findings to stakeholders.</p>

<b>Recommended Texts</b>	
1	<b>P.K. Hari.</b> <i>Financial Analysis and Modeling Using Excel and VBA.</i> 2nd Edition, Wiley, 2019.
2	<b>Dr. S. N. Dash.</b> <i>Business Data Analysis using Excel.</i> 1st Edition, Himalaya Publishing House, 2021.
3	<b>R. Panneerselvam.</b> <i>Operations Research Using Excel.</i> 1st Edition, PHI Learning, 2019.
4	<b>Ashok Banerjee.</b> <i>Financial Accounting: A Managerial Emphasis with Excel Applications.</i> 3rd Edition, Oxford University Press, 2020.
5	<b>N. D. Vohra.</b> <i>Business Statistics and Data Analysis using Microsoft Excel.</i> 2nd Edition, McGraw Hill, 2019.

<b>Web Resources</b>	
1	<a href="https://corporatefinanceinstitute.com/course/excel-data-analysis/">https://corporatefinanceinstitute.com/course/excel-data-analysis/</a>
2	<a href="https://www.bsebti.com/profx/Financial-Statement-Analysis-Using-Excel.html">https://www.bsebti.com/profx/Financial-Statement-Analysis-Using-Excel.html</a>
3	<a href="https://zebrabi.com/how-to-use-excel-for-financial-statement-analysis/">https://zebrabi.com/how-to-use-excel-for-financial-statement-analysis/</a>

<b>Reference Books</b>	
1	<b>Vikas Gupta.</b> Comdex Business Accounting with MS Excel 2010. 1st Edition, Dreamtech Press, 2018.
2	<b>T.S. Raju and P.S. Reddy.</b> Data Analysis and Decision Making Using Excel. 2nd Edition, Excel Books, 2020.
3	<b>Wayne L. Winston.</b> Microsoft Excel Data Analysis and Business Modeling. 7th Edition, Microsoft Press, 2023.
4	<b>John Walkenbach.</b> Excel Bible. 1st Edition, Wiley, 2019.
5	<b>Michael Alexander and Richard Kusleika.</b> Excel Power Pivot & Power Query for Dummies. 2nd Edition, For Dummies, 2022.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Analyze Balance sheet data by using Excel.
<b>CO2</b>	Key financial ratios can be calculated and interpreted effectively.
<b>CO3</b>	Excel tools like Pivot Tables and VLOOKUP can be applied for financial analysis.
<b>CO4</b>	Clear visual reports and charts can be created from balance sheet data.
<b>CO5</b>	Tasks can be automated, and professional financial reports can be prepared in Excel.

**Mapping course outcome with programme outcomes**

<b>CO/ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Securities Market Regulations and Practices

<b>Title of the Course</b>	<b>Securities Market Regulations and Practices</b>				
<b>Course Type</b>	<b>Skill Enhancement Course III</b>				
<b>Course Code</b>	<b>25USHO23</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>2</b>	<b>--</b>	<b>--</b>	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	Understand the structure and functioning of securities markets.
<b>LO2</b>	Gain knowledge of key regulations and the role of regulatory bodies.
<b>LO3</b>	Develop skills in analysing market transactions and managing risks.
<b>LO4</b>	Learn the importance of corporate governance and investor protection.
<b>LO5</b>	Understand market fraud, insider trading, and regulatory measures.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Security Markets</b> Meaning and importance of securities markets - primary and secondary markets - roles of investors - brokers - dealers - and regulators - securities traded - equities - bonds - derivatives - market infrastructure - exchanges - depositories - clearing corporations - trading mechanisms electronic systems - order matching - settlement processes.
<b>II</b>	<b>Regulatory Framework for Security Markets</b> Regulations of Securities Market - safeguarding market integrity and investor confidence - regulatory bodies SEBI - RBI - Ministry of Finance - SEBI Act 1992 - powers - functions - and objectives - Companies Act - Depositories Act - Securities Contracts (Regulation) Act - international regulatory frameworks - SEC - FCA - ESMA.
<b>III</b>	<b>Security Marker Operations and Practices</b> Primary market - capital raising - IPO process - prospectus - underwriting - public offerings - secondary market - trading of securities - stock exchanges - brokers - market transactions -

	market orders - limit orders - stop-loss orders - price discovery - trading volumes - market instruments - equities - bonds - derivatives - clearing and settlement - T+2 cycle.
<b>IV</b>	<b>Corporate Governance and Disclosure Requirements</b> Corporate governance - principles - board of directors - ethical practices - disclosure norms - regulatory requirements - financial reporting - insider trading - investor protection - fair trading - market manipulation - fraud prevention - ratings - analyst reports - market impact.
<b>V</b>	<b>Security Markets Frauds and Risk Management</b> Market frauds - insider trading - front-running - price manipulation - Ponzi schemes - SEBI's role in prevention - risk management - market risk - credit risk - liquidity risk - operational risk - tools for managing risks - investor protection - grievance redressal - consumer protection laws.

<b>Recommended Texts</b>	
1	Frank J. Fabozzi and Frank G. Zarb. <i>Capital Markets: Institutions, Instruments, and Risk Management</i> . 5th Edition, MIT Press, 2021.
2	M. Y. Khan. <i>Indian Financial System</i> . 11th Edition, McGraw Hill Education, 2023.
3	Jeff Madura. <i>Financial Markets and Institutions</i> . 13th Edition, Cengage Learning, 2022.
4	NISM (National Institute of Securities Markets). <i>Securities Markets Foundation</i> . Latest Edition, Taxmann Publications, 2023.
5	Gurusamy S. <i>Financial Markets and Institutions</i> . 4th Edition, Tata McGraw Hill, 2019.

<b>Web Resources</b>	
1	<a href="https://www.nism.ac.in/knowledge_base/understand-the-basics-of-securities-markets/">https://www.nism.ac.in/knowledge_base/understand-the-basics-of-securities-markets/</a>
2	<a href="https://www.sultanchandandsons.com/images/BookImages/Chapters/644_TC%201288%20BookLet.pdf">https://www.sultanchandandsons.com/images/BookImages/Chapters/644_TC%201288%20BookLet.pdf</a>
3	<a href="https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf">https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf</a>

<b>Reference Books</b>	
1	E. Gordon and K. Natarajan. <b>Financial Markets and Services</b> . 11th Edition, Himalaya Publishing House, 2022.
2	Frederic S. Mishkin and Stanley Eakins. <b>Financial Markets and Institutions</b> . 9th Edition, Pearson Education, 2018.
3	S.A. Ross, R.W. Westerfield, and B.D. Jordan. <b>Fundamentals of Corporate Finance</b> . 13th Edition, McGraw Hill Education, 2022.
4	L.M. Bhole and Jitendra Mahakud. <b>Financial Institutions and Markets: Structure, Growth, and Innovations</b> . 6th Edition, McGraw Hill Education, 2017.
5	Clifford Gomez. <b>Financial Markets, Institutions and Financial Services</b> . 2nd Edition, PHI Learning, 2019.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

#### Course outcome

CO No	On completion of the course, students will be able to
<b>CO1</b>	Demonstrate an understanding of the structure and functioning of securities markets.
<b>CO2</b>	Apply regulatory knowledge to assess market practices and compliance.
<b>CO3</b>	Analyze and manage risks associated with market transactions and investments.
<b>CO4</b>	Evaluate the importance of corporate governance and investor protection in market integrity.
<b>CO5</b>	Identify and address issues related to market fraud and insider trading.

**Mapping course outcome with programme outcomes**

<b>CO/ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**SEMESTER - III**  
**Corporate Accounting**

<b>Title of the Course</b>	<b>Corporate Accounting</b>						
<b>Course Type</b>	<b>Core - V</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>5</b>	<b>Course Code</b>	<b>25UMHO31</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>5</b>			<b>5</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares.
<b>LO2</b>	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and Debentures.
<b>LO3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.
<b>LO4</b>	To examine the various methods of valuation of Goodwill and shares.
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS).

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.-( Simple Problem only)
<b>II</b>	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares– Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. <b>Debentures:</b> Issue and Redemption – Meaning – Methods – In-One lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. .-( Simple Problem only)
<b>III</b>	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. .-( Simple Problem only)
<b>IV</b>	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods -( Simple Problem only)
<b>V</b>	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind. AS – 1 Presentation of Financial Statement, Ind. AS – 2 Valuation of Inventories, Ind. AS – 7 Cash Flow Statement, Ind. AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind. AS – 16 – Property, Plant & Equipment. (Theory Only)

**Theory 20% & problems 80%**

<b>Recommended Textbooks</b>	
1	S.P. Jain and N.L. Nearing, Advanced Accounting Vol. I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol. I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxman, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol. I S.Chand, New Delhi.
5	M.C. Shukla, Advanced accounting Vol. I, S.Chand, New Delhi.

<b>Reference Books</b>	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S. Rawat & Nozer Shroff ,Students Guide To Accounting Standards ,Taxman, New Delhi
3	Prof. Mukesh bramh butt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

### Course Outcomes

CO No.	On Completion of the course, students will be able to
<b>CO1</b>	Interpret the principles governing the issue of equity capital and related transactions, and apply appropriate accounting treatments for share capital adjustments such as premium, forfeiture, reissue, pro-rata allotment, rights and bonus issues, and underwriting arrangements.
<b>CO2</b>	Apply statutory provisions and accounting principles to the issue and redemption of preference shares and debentures, and analyze the financial implications of various redemption methods, sinking fund arrangements, and interest-related transactions.
<b>CO3</b>	Prepare and analyze final accounts of companies in compliance with the Companies Act, 2013, and evaluate the presentation of financial statements along with the computation of profits for managerial remuneration..
<b>CO4</b>	Assess the need for business valuation and apply appropriate valuation techniques to determine the value of goodwill and shares, and critically examine the suitability of different valuation methods under varying business conditions.
<b>CO5</b>	Examine the conceptual framework and application of Indian Accounting Standards in the preparation of financial statements, and evaluate their role in enhancing transparency, comparability, and reliability of corporate financial reporting.

**Mapping course outcome with programme outcomes**

<b>CO/ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**Mapping course outcome with programme specific outcomes**

<b>CO/ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L- Low (1)**

## Company Law

<b>Title of the Course</b>	<b>Company law</b>						
<b>Course Type</b>	<b>CORE - VI</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>4</b>	<b>Course Code</b>	<b>25UMHO32</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>4</b>			<b>4</b>			

### Learning Objectives

<b>LO1</b>	To know Company Law 1956 and Companies Act 2013
<b>LO2</b>	To have an understanding on the formation of a company
<b>LO3</b>	To understand the requisites of meeting and resolution
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors
<b>LO5</b>	To familiarize with the various modes of winding up

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Company law</b> Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.
<b>II</b>	<b>Formation of Company</b> Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.
<b>III</b>	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.
<b>IV</b>	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.
<b>V</b>	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

<b>Recommended Textbooks</b>	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxman, New Delhi
5	M.C. Kuchal, Business Law, Vikas Publication, Noida

<b>Reference Books</b>	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a> .

<b>Course Outcomes</b>	
CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Explain the legal nature of corporate entities by interpreting their essential features, structural variations and legal personality, and critically examine situations where separate legal identity may not be upheld under law.
<b>CO2</b>	Analyze the procedural and regulatory framework governing the establishment of business entities, and assess the legal significance of foundational documents, capital structuring mechanisms and investor-related disclosures.
<b>CO3</b>	Evaluate the mechanisms through which collective decision-making and statutory oversight are exercised within organizations, and assess the role of assurance functions in safeguarding stakeholder interests and compliance.
<b>CO4</b>	Critically assess governance structures by examining the responsibilities, authority and accountability of those entrusted with organizational control, and analyze regulatory safeguards addressing ethical conduct, transparency and compliance management.
<b>CO5</b>	Examine the legal processes associated with the cessation of business entities by analyzing adjudicatory procedures, stakeholder claims and administrative consequences, and evaluate the effectiveness of institutional mechanisms for dispute resolution and dissolution.

### Mapping course outcome with Programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L- Low (1)**

## Banking Technology and Digital Payments

<b>Title of the Course</b>	<b>Banking Technology and Digital Payments</b>						
<b>Course Type</b>	<b>Elective - III</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>25UEHO31</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>3</b>			<b>3</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the fundamentals of banking technology and its applications.
<b>LO2</b>	To explore the dynamics of digital payment systems and their impact.
<b>LO3</b>	To analyze cyber security measures in banking and payments.
<b>LO4</b>	To examine emerging technologies shaping the future of banking.
<b>LO5</b>	To evaluate the role of technology in driving financial inclusion and sustainability.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Banking Technology</b> Evolution of banking technology from traditional to digital systems – Core banking solutions and their functionalities – Role of IT in enhancing banking efficiency and customer experience – Regulatory framework governing banking technology in India
<b>II</b>	<b>Digital Payments Ecosystem</b> Overview of digital payment methods and their adoption – Payment systems in India, including NEFT, RTGS, IMPS, and UPI – Mobile payments and e-wallets – Significance of digital currencies and payment gateways in transforming financial transactions
<b>III</b>	<b>Security in Banking and Payments</b> Cyber security challenges in banking and payments – Fraud detection and prevention tools – Role of data privacy regulations and secure payment protocols – Importance of risk management in ensuring safe digital transactions

<b>IV</b>	<p><b>Emerging Trends and Technologies</b> Applications of AI, blockchain, and open banking in financial services – Innovations by FinTech companies – Development of digital lending platforms – Impact of emerging technologies on the banking and payment industry</p>
<b>V</b>	<p><b>Digital Inclusion and the Future of Banking</b> Role of technology in promoting financial inclusion – Challenges and strategies for rural and urban penetration of digital payments – Green banking initiatives for sustainability – Adapting to future trends such as decentralized finance and super apps</p>

<b>Recommended Textbooks</b>	
1	Vijaya Kumar. <i>Banking Technology: Implementation, Applications, and Challenges</i> . 1st Edition, CRC Press, 2020.
2	R. K. Uppal and Rimpi Jatana. <i>E-Banking in India: Challenges and Opportunities</i> . 1st Edition, New Century Publications, 2018.
3	Neelesh Gupte. <i>Digital Payments and Banking: Digital Transactions, Future Trends, and Security Challenges</i> . 1st Edition, Wiley, 2021.
4	Chris Skinner. <i>Digital Bank: Strategies to Launch or Become a Digital Bank</i> . 2nd Edition, Marshall Cavendish Business, 2018.
5	David L. Stearns. <i>Electronic Value Exchange: Origins of the VISA Electronic Payment System</i> . 1st Edition, Springer, 2011.

<b>Reference Books</b>	
1	Brett King. <i>Bank 4.0: Banking Everywhere, Never at a Bank</i> . 1st Edition, Wiley, 2019.
2	Susanne Chishti and Janos Barberis. <i>The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries</i> . 1st Edition, Wiley, 2016.
3	Tony Boobier. <i>AI and the Future of Banking</i> . 1st Edition, Wiley, 2020.
4	Pascal Bouvier, Rik Coeckelbergs, and James Hickson. <i>The PAYTECH Book: The Payment Technology Handbook for Investors, Entrepreneurs, and FinTech Visionaries</i> . 1st Edition, Wiley, 2020.
5	Paul Schulte and David L. Schulte. <i>The Race for 5G Supremacy: Why China Is Surging, Where Millennials Struggle, &amp; How America Can Prevail</i> . 1st Edition, McGraw Hill, 2020.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://thedigitalfifth.com/digital-payments-course/">https://thedigitalfifth.com/digital-payments-course/</a>
2	<a href="https://sdk.finance/what-are-digital-payments/">https://sdk.finance/what-are-digital-payments/</a>
3	<a href="https://www.entrust.com/resources/learn/guide-to-digital-payments">https://www.entrust.com/resources/learn/guide-to-digital-payments</a>

### Course outcome

CO. No.	On Completion of the Course, Students will be able to:
<b>CO1</b>	Explain the transformation of banking operations through technological advancement and assess how information systems contribute to operational efficiency, service delivery and regulatory compliance within financial institutions.
<b>CO2</b>	Analyze contemporary transaction mechanisms used in the financial system and evaluate their role in improving speed, accessibility and convenience of monetary exchanges in a digitally driven economy.
<b>CO3</b>	Assess technology-related risks in electronic financial services and evaluate institutional measures adopted to safeguard transactions, protect customer information and ensure system reliability.
<b>CO4</b>	Critically examine the influence of advanced digital innovations on financial services delivery and evaluate how technology-led business models are reshaping traditional banking and payment practices.
<b>CO5</b>	Evaluate the role of digital solutions in expanding access to financial services and assess the preparedness of the banking sector to adapt to evolving technological, environmental and structural changes in the financial ecosystem.

### Mapping course outcome with programme outcomes

sCO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2		3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO1	PSO 2	PSO3	PSO 4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Governance and Ethics of Financial Services

<b>Title of the Course</b>	<b>Governance and Ethics of Financial Services</b>						
<b>Course Type</b>	<b>Elective - III</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>25UEHO32</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>3</b>			<b>3</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	Understand the importance of governance in financial services.
<b>LO2</b>	Learn to apply ethical principles in financial decisions.
<b>LO3</b>	Explore regulatory standards and compliance requirements.
<b>LO4</b>	Discover ways to integrate sustainability into financial practices.
<b>LO5</b>	Analyze the effects of technology and globalization on ethics and governance.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Governance in Financial Services</b> Overview of governance in financial institutions - Corporate governance frameworks and mechanisms - Challenges like risk management, transparency, and accountability - Global and national regulations - Governance's role in risk management - Case studies of governance practices.
<b>II</b>	<b>Principles and Frameworks of Ethics in Financial Services</b> Importance of ethics in finance - Ethical theories (Utilitarianism, deontology, virtue ethics) - Decision-making frameworks - Codes of conduct and ethical standards - Common ethical issues (conflicts of interest, insider trading, fiduciary responsibilities) - Case studies on ethical dilemmas.
<b>III</b>	<b>Regulation and Compliance in Financial Services</b> Overview of financial regulations (global and national) - Role of regulatory authorities like SEBI and RBI - Compliance with AML and KYC standards - Whistleblowing and reporting mechanisms - Impact of non-compliance (penalties, reputational damage) - Emerging trends like Reg Tech.

<b>IV</b>	<p><b>Sustainability and Responsible Financial Services</b>  Role of financial institutions in promoting sustainability and ESG principles - CSR in finance - Green financing (green bonds, sustainable investments) - Balancing stakeholder interests - Measuring social and environmental impact - Case studies on responsible financial practices.</p>
<b>V</b>	<p><b>Emerging Trends and Future of Governance and Ethics in Finance</b>  Governance challenges in a digital financial ecosystem - Ethical concerns in FinTech (AI, blockchain, cryptocurrency) – Cyber security and ethical risks - Globalization of financial services - Emerging trends like Integrated Reporting and stakeholder capitalism - Future governance and ethics challenges.</p>

<b>Recommended Textbooks</b>	
1	<b>S.K. Bansal</b> – <i>Corporate Governance &amp; Business Ethics</i> , 1st Edition, S. Chand Publishing, 2021.
2	<b>A.C. Fernando</b> – <i>Corporate Governance: Principles, Policies, and Practices</i> , 3rd Edition, Pearson Education, 2019.
3	<b>N. Balasubramanian</b> – <i>Corporate Governance &amp; Stewardship</i> , 2nd Edition, McGraw Hill, 2020.
4	<b>S. Prabhakar &amp; R. Venkata Chalam</b> – <i>Ethics and Corporate Governance in Financial Services</i> , 1st Edition, Himalaya Publishing House, 2018.
5	<b>Jayati Ghosh</b> – <i>Financial Ethics in the Indian Banking System</i> , 1st Edition, Sage Publications, 2020.

<b>Reference Books</b>	
1	<b>M. C. Kuchhal &amp; Vivek Kuchhal</b> – <i>Business Ethics and Corporate Governance</i> , 2nd Edition, Vikas Publishing, 2019.
2	<b>Christine A. Mallin</b> – <i>Corporate Governance</i> , 5th Edition, Oxford University Press, 2018.
3	<b>Adrian Davies</b> – <i>Best Practice in Corporate Governance: Building Reputation and Sustainable Success</i> , 1st Edition, Routledge, 2016.
4	<b>Philip Kotler &amp; Nancy Lee</b> – <i>Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause</i> , 1st Edition, Wiley, 2005.
5	<b>Laura P. Hartman &amp; Joe Desjardins</b> – <i>Business Ethics: Decision-Making for Personal Integrity and Social Responsibility</i> , 4th Edition, McGraw Hill, 2020.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://corporatefinanceinstitute.com/course/ethics-course/">https://corporatefinanceinstitute.com/course/ethics-course/</a>
2	<a href="https://onlinedegrees.scu.edu/media/blog/ethics-in-corporate-governance">https://onlinedegrees.scu.edu/media/blog/ethics-in-corporate-governance</a>
3	<a href="https://www.icsi.edu/media/webmodules/publications/EGAS-Final.pdf">https://www.icsi.edu/media/webmodules/publications/EGAS-Final.pdf</a>

### Course outcome

CO. No.	On Completion of the Course, Students will be able to:
CO1	Analyze the governance structures adopted by financial institutions and evaluate their effectiveness in promoting oversight, accountability and prudent decision-making in complex and risk-intensive environments.
CO2	Apply ethical reasoning frameworks to financial decision-making situations and critically assess professional conduct issues arising from competing interests, confidential information handling and fiduciary obligations.
CO3	Examine the regulatory environment governing financial activities and assess the importance of compliance systems, reporting mechanisms and institutional safeguards in maintaining market integrity and public confidence.
CO4	Evaluate the role of financial institutions in advancing socially responsible and sustainable practices, and assess how financial decisions influence economic development, environmental outcomes and stakeholder welfare.
CO5	Critically assess emerging challenges affecting governance and ethical conduct in a technology-driven financial landscape, and evaluate the readiness of institutions to address evolving risks, innovations and global integration pressures.

### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Accounting Standards for BFSI Industry

<b>Title of the Course</b>	<b>Accounting Standards for BFSI Industry</b>						
<b>Course Type</b>	<b>Elective - III</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>25UEHO33</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>3</b>			<b>3</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the regulatory framework and accounting standards applicable to BFSI.
<b>LO2</b>	To explore financial instrument classification, measurement, and risk provisions.
<b>LO3</b>	To analyze revenue recognition, borrowing, and investment accounting in BFSI.
<b>LO4</b>	To study business combinations, insurance contracts, and consolidation in BFSI.
<b>LO5</b>	To examine regulatory reporting, taxation, and future trends in BFSI accounting.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Overview of Accounting Standards in the BFSI Sector</b> Regulatory framework – Financial statement presentation – Cash flows – Case studies on BFSI reporting – Compliance with IFRS and IND AS in BFSI – Key differences between general corporate accounting and BFSI accounting – Interpretation of financial statements for banking and financial services
<b>II</b>	<b>Financial Instruments Accounting in Banking &amp; Finance</b> Financial instrument recognition – Expected credit loss model – Hedge accounting – Case studies on risk assessment – Classification and measurement of financial instruments – Fair value accounting and impairment considerations – Regulatory provisions on risk management in BFSI
<b>III</b>	<b>Revenue Recognition, Borrowings, and Investments</b> Revenue from contracts – Borrowing costs – Investment property – Hedge accounting – Case studies in banking & NBFCs – Accounting for interest income and fee-based revenues – Recognition and amortization of borrowing costs – Valuation and accounting treatment of investment portfolios

<b>IV</b>	<p><b>Accounting Standards in Insurance &amp; Consolidation Practices</b>  Insurance contracts – Business combinations – Consolidation – Joint arrangements – Case studies in insurance &amp; BFSI mergers – IFRS 17 and IND AS 104 compliance for insurance contracts – Accounting for mergers and acquisitions in BFSI – Equity method and proportional consolidation</p>
<b>V</b>	<p><b>Regulatory Reporting, Disclosures &amp; Emerging Trends</b>  Regulatory reporting requirements – Disclosures in financial statements – Emerging trends in BFSI accounting – Sustainability reporting in BFSI – Digital transformation and its impact on financial reporting – Role of AI and big data in BFSI accounting – Compliance with Basel norms and other global regulatory frameworks – ESG (Environmental, Social, and Governance) considerations in financial reporting – Challenges and future outlook of BFSI accounting in a dynamic regulatory environment.</p>

<b>Recommended Textbooks</b>	
1	Jawaharlal. <i>Accounting for Banking &amp; Insurance</i> . 1st Edition, Himalaya Publishing House, 2020.
2	T. R. Sharma. <i>Accounting Standards and Corporate Accounting Practices</i> . 3rd Edition, Taxmann Publications, 2022.
3	M. N. Arora. <i>Accounting for Financial Institutions</i> . 1st Edition, Vikas Publishing, 2019.
4	Rajesh Kumar. <i>Banking and Insurance: Principles &amp; Practices</i> . 2nd Edition, Sage Publications, 2021.
5	ICAI (Institute of Chartered Accountants of India). <i>Accounting Standards: Interpretations and Applications</i> . 1st Edition, ICAI Publications, 2022.

<b>Reference Books</b>	
1	K. Mukherjee. <i>Accounting Standards and IFRS for Banking and Insurance</i> . 1st Edition, Himalaya Publishing House, 2021.
2	Kamal Garg. <i>IFRS &amp; Ind AS (Indian Accounting Standards) for BFSI</i> . 5th Edition, Bharat Law House, 2023.
3	N. Ramamoorthi. <i>Banking and Insurance Accounting</i> . 2nd Edition, PHI Learning, 2018.
4	B. S. Raman. <i>Practical Approach to Bank Accounting</i> . 1st Edition, United Publishers, 2019.
5	Indian Banks' Association (IBA). <i>Guidelines on Financial Reporting and Disclosures for Banks</i> . 1st Edition, IBA Publications, 2020.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	1. <a href="https://icmai.in/Banking_Insurance/">https://icmai.in/Banking_Insurance/</a>
2	2. <a href="https://icmai.in/upload/BI/BFSI_CHRONICLE_13th_EDITION.pdf">https://icmai.in/upload/BI/BFSI_CHRONICLE_13th_EDITION.pdf</a>
3	3. <a href="https://www.mca.gov.in/Ministry/pdf/INDAS1.pdf">https://www.mca.gov.in/Ministry/pdf/INDAS1.pdf</a>

## Course outcome

CO. No.	On Completion of the Course, Students will be able to:
<b>CO1</b>	Interpret the specialized financial reporting environment of banking and financial institutions by evaluating regulatory influences, reporting structures and sector-specific presentation practices, and assess how these differ from general business accounting.
<b>CO2</b>	Analyze accounting treatments related to complex financial assets and obligations, and evaluate measurement, valuation and risk-adjustment approaches used to reflect credit exposure and market uncertainty in financial institutions.
<b>CO3</b>	Apply appropriate accounting principles to income streams, funding arrangements and portfolio holdings of financial entities, and assess the impact of these treatments on profitability measurement and financial position.
<b>CO4</b>	Examine accounting practices related to insurance activities and group financial reporting, and evaluate how institutional restructuring and ownership relationships influence consolidated financial information in the financial services sector.
<b>CO5</b>	Critically assess disclosure practices, regulatory reporting requirements and evolving reporting frameworks in financial services, and evaluate the implications of technological advancement, sustainability considerations and global regulatory developments on future financial reporting.

### Mapping course outcome with Programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/ PSO	PSO1	PSO 2	PSO3	PSO 4	PSO
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Personal Development and Soft Skills

<b>Title of the Course</b>	<b>Personal Development and Soft Skills</b>						
<b>Course Type</b>	<b>SEC - IV</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>2</b>	<b>Course Code</b>	<b>25USHO31</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>2</b>			<b>2</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	Develop effective communication skills.
<b>LO2</b>	Enhance teamwork and collaborative abilities.
<b>LO3</b>	Cultivate problem-solving and critical thinking skills.
<b>LO4</b>	Foster self-awareness and emotional intelligence.
<b>LO5</b>	Improve presentation and public speaking competencies.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Interpersonal Skills</b> Definition and Importance of Interpersonal Skills. Key Components: Communication – Teamwork – Empathy - Self-Assessment and Personal Development Planning.
<b>II</b>	<b>Effective Communication</b> Verbal Communication: Clarity - Tone, and Articulation. Non-Verbal communication: Body Language - Facial Expressions – Gestures. Active Listening: Techniques and Barriers. Written Communication: Professional Email and Report Writing.
<b>III</b>	<b>Teamwork and Collaboration</b> Team Dynamics and Roles - Building Trust and Rapport within a Team - Conflict Resolution and Negotiation Skills - Collaborative Problem-Solving and Decision-Making

<b>IV</b>	<b>Problem- Solving and Critical Thinking</b> Understanding the Problem-Solving Process - Techniques for Creative Thinking and Innovation. Critical Thinking: Analysis – Evaluation – Synthesis Applying Problem-Solving Techniques in Real-Life Scenarios
<b>V</b>	<b>Self-Awareness and Emotional Intelligence</b> Understanding Self-Awareness and Its Importance. Emotional Intelligence: Recognizing and Managing Emotions - Stress Management Techniques - Building Resilience and Adaptability

<b>Recommended Textbooks</b>	
1	Steven A. Beebe, Timothy P. Mottet. <i>Business and Professional Communication: Principles and Skills for Leadership</i> . 3rd Edition, Pearson Education, 2020.
2	Courtland L. Bovee, John V. Thill. <i>Business Communication Today</i> . 14th Edition, Pearson Education, 2021.
3	Sanajy Kumar, Pushp Lata. <i>Communication Skills</i> . 2nd Edition, Oxford University Press, 2018.
4	Leena Sen. <i>Communication Skills</i> . 2nd Edition, PHI Learning, 2020.
5	Madhukar R.K. <i>Business Communication</i> . 3rd Edition, Vikas Publishing House, 2018.

<b>Web Resources</b>	
1	<a href="https://www.manage.gov.in/studymaterial/ec.pdf">https://www.manage.gov.in/studymaterial/ec.pdf</a>
2	<a href="https://www.manage.gov.in/studymaterial/ec.pdf">https://www.manage.gov.in/studymaterial/ec.pdf</a>
3	<a href="https://www.aim.com.au/communication/courses/effective-communication-online">https://www.aim.com.au/communication/courses/effective-communication-online</a>

<b>Reference Books</b>	
1	Dale Carnegie. <i>How to Win Friends and Influence People</i> . Latest Reprint Edition, Simon & Schuster, 2022.
2	Adair J. <i>Effective Communication: The Most Important Management Skill of All</i> . 1st Edition, Pan Macmillan, 2009.
3	Daniel Goleman. <i>Emotional Intelligence: Why It Can Matter More Than IQ</i> . 10th Anniversary Edition, Bantam Books, 2006.
4	Andrew J. DuBrin. <i>Leadership: Research Findings, Practice, and Skills</i> . 9th Edition, Cengage Learning, 2018.
5	Barun K. Mitra. <i>Personality Development and Soft Skills</i> . 2nd Edition, Oxford University Press, 2016.

**NOTE: Latest Edition of Textbooks May be Used**

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Demonstrate an understanding of human interaction dynamics by assessing personal strengths and areas for improvement, and formulate structured plans for continuous personal and professional growth.
<b>CO2</b>	Communicate ideas effectively in professional and social contexts by adapting language, presentation style and listening strategies to suit diverse audiences and workplace situations.
<b>CO3</b>	Function productively in group environments by contributing constructively, managing interpersonal differences and supporting collective decision-making to achieve shared objectives.
<b>CO4</b>	Apply logical reasoning and creative approaches to analyze situations, generate alternative solutions and make informed decisions in academic, professional and real-life contexts.
<b>CO5</b>	Exhibit emotional maturity by recognizing personal emotional responses, regulating stress and demonstrating adaptability and resilience in dynamic and challenging environments.

### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/ PSO	PSO1	PSO 2	PSO3	PSO 4	PSO5
<b>CO1</b>		3	3		
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Cloud Computing for Business

<b>Title of the Course</b>	<b>Cloud Computing for Business</b>						
<b>Course Type</b>	<b>SEC - V</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>2</b>	<b>Course Code</b>	<b>25USHO32</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>2</b>			<b>2</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	Understand the fundamental concepts, architectures, and deployment models of cloud computing in business environments.
<b>LO2</b>	Analyze the role of big data analytics in decision-making and business intelligence.
<b>LO3</b>	Explore cloud service models (IaaS, PaaS, SaaS) and their applications in various industries.
<b>LO4</b>	Develop skills to manage, process, and analyze large-scale data using cloud-based big data tools.
<b>LO5</b>	Assess security, privacy, and compliance challenges in cloud computing and big data ecosystems.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Cloud Computing and Big Data</b> Overview of cloud computing and Big Data concepts – Service and deployment models in cloud computing – Characteristics, sources, and lifecycle stages of Big Data – Benefits, challenges, and real-world applications across industries – Case studies on cloud adoption and Big Data implementation.
<b>II</b>	<b>Business Applications of Cloud Computing and Big Data</b> Business transformation through cloud adoption – ERP, SCM, and CRM integration in cloud environments – Big Data frameworks: Hadoop ecosystem, Apache Spark, and NoSQL databases – Data integration, ETL processes, and cloud-based business intelligence – Case studies on business efficiency and data-driven decision-making
<b>III</b>	<b>Financial and Analytical Aspects</b> Cost optimization and financial planning for cloud computing – ROI evaluation and budgeting cloud projects – Types of analytics: Descriptive, predictive, and prescriptive – Machine learning applications in Big Data and cloud-based analytics – Financial case studies and real-time business insights.

<b>IV</b>	<b>Security, Risk Management, and Governance</b> Cloud security threats, data privacy, and compliance challenges – Disaster recovery and risk management strategies – Big Data security, ethical considerations, and governance frameworks – Case studies on securing cloud and Big Data environments.
<b>V</b>	<b>Emerging Trends and Future Innovations</b> Multi-cloud strategies and AI integration in cloud computing – Cloud-based Big Data solutions and real-time analytics – Edge computing, IoT, and Big Data-driven innovations – Industry-specific advancements and case studies on future trends.

<b>Recommended Textbooks</b>	
1	<b>Rajkumar Buyya, Christian Vecchiola, and S. Thamarai Selvi</b> – <i>Mastering Cloud Computing: Foundations and Applications Programming</i> , 1st Edition, McGraw Hill, 2013.
2	<b>Arshdeep Bahga and Vijay Madisetti</b> – <i>Cloud Computing: A Hands-On Approach</i> , 1st Edition, Universities Press, 2016.
3	<b>Gaurav Arora, Lalit Kale, and Kanwarpreet Singh</b> – <i>Cloud-Native Applications in Java: Build Scalable and Resilient Cloud-Native Applications</i> , 1st Edition, BPB Publications, 2021.
4	<b>Anthony T. Velte, Toby J. Velte, and Robert Elsenpeter</b> – <i>Cloud Computing: A Practical Approach</i> , 1st Edition, McGraw Hill, 2009.
5	<b>K. Chandrasekaran</b> – <i>Essentials of Cloud Computing</i> , 1st Edition, CRC Press, 2015.

<b>Reference Books</b>	
1	<b>Rajaraman V</b> – <i>Cloud Computing</i> , 2nd Edition, PHI Learning, 2022.
2	<b>Thomas Erl, Ricardo Puttini, and Zaigham Mahmood</b> – <i>Cloud Computing: Concepts, Technology &amp; Architecture</i> , 1st Edition, Pearson Education, 2013.
3	<b>Krish Krishnan</b> – <i>Big Data Analytics: Understanding Its Capabilities and Potential</i> , 1st Edition, Elsevier, 2013.
4	<b>Seema Acharya and Subhashini Chellappan</b> – <i>Big Data and Analytics</i> , 1st Edition, Wiley, 2015.
5	<b>Jure Leskovec, Anand Rajaraman, and Jeffrey Ullman</b> – <i>Mining of Massive Datasets</i> , 3rd Edition, Cambridge University Press, 2020.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/it-act-2000">https://cleartax.in/s/it-act-2000</a>
2	<a href="https://www.iibf.org.in/documents/BankQuest/Bank-Quest-Jan-Mar-2018-Final-200418.pdf">https://www.iibf.org.in/documents/BankQuest/Bank-Quest-Jan-Mar-2018-Final-200418.pdf</a>
3	<a href="https://cdn.visionias.in/value_added_material/63b0a-basics-of-cyber-security_economy.pdf">https://cdn.visionias.in/value_added_material/63b0a-basics-of-cyber-security_economy.pdf</a>

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Elucidation of the role of modern digital infrastructures in transforming business operations by evaluating how large-scale data handling and remote computing environments support organizational efficiency and innovation across industries.
<b>CO2</b>	Analyze the enterprises leverage technology-enabled platforms to integrate core business functions and improve decision-making processes through structured and unstructured data utilization.
<b>CO3</b>	Evaluate the financial and analytical implications of technology-driven business initiatives by assessing investment viability, cost effectiveness and the strategic use of data-driven insights for organizational performance.
<b>CO4</b>	Assess operational risks associated with technology-enabled business environments and evaluate governance mechanisms adopted to ensure information security, regulatory compliance and continuity of business operations.
<b>CO5</b>	Critically examine emerging digital innovations and assess their potential impact on future business models, competitive strategies and industry-specific transformation.

### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/ PSO	PSO1	PSO 2	PSO3	PSO 4	PSO 5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Securities Market Research

<b>Title of the Course</b>	<b>Securities Market Research</b>						
<b>Course Type</b>	<b>SEC - V</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>2</b>	<b>Course Code</b>	<b>25USHO33</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>2</b>			<b>2</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To introduce the foundational concepts of securities markets and research techniques.
<b>LO2</b>	To equip students with various forecasting methods for analyzing market trends.
<b>LO3</b>	To explore fraud detection and prevention strategies in the securities market.
<b>LO4</b>	To provide practical experience in using data analytics tools for securities market research.
<b>LO5</b>	To examine advanced topics such as high-frequency trading, behavioral finance, and cyber security.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Securities Markets</b> Introduction to the structure of securities markets - Overview of primary and secondary markets, types of securities, and market participants - Explanation of trading platforms, settlement systems, and the regulatory framework - Focus on SEBI's role and global regulations - Case studies on the development of markets and key regulatory interventions.
<b>II</b>	<b>Market Forecasting Techniques</b> Coverage of forecasting methods like time series analysis and statistical models - Exploration of technical analysis and market prediction tools - Introduction to machine learning algorithms such as decision trees and neural networks - Case studies highlighting the challenges and accuracy of forecasting models
<b>III</b>	<b>Fraud Analytics in the Securities Market</b> Focus on detecting fraud such as insider trading and market manipulation - Exploration of fraud detection models, including anomaly detection and machine learning techniques - Discussion of technology's role in fraud prevention - Real-world case studies on fraud detection and regulatory responses.

<b>IV</b>	<b>Advanced Topics in Securities Market Research - I</b> Overview of financial data sources, big data, and sentiment analysis - Explanation of data preprocessing and feature engineering - Use of alternative data like news and social media for market forecasting - Application of data analytics for fraud detection and market research
<b>V</b>	<b>Advanced Topics in Securities Market Research - II</b> Exploration of high-frequency trading and its impact on market dynamics - Introduction to behavioral finance and the role of investor psychology - Discussion of financial risk management tools and strategies - Coverage of cyber security in securities markets - Ethical issues in market research and responsible use of forecasting and fraud detection models

<b>Recommended Textbooks</b>	
1	<b>Madhusoodanan T.P.</b> – <i>Securities Market: Operations and Reforms in India</i> , McGraw Hill, 2022.
2	<b>S. Gurusamy</b> – <i>Indian Financial System and Securities Market</i> , Tata McGraw Hill, 2021.
3	<b>Sanjeev Agarwal &amp; R.K. Gupta</b> – <i>Securities Market Research and Investment Analysis</i> , Himalaya Publishing, 2023.
4	<b>Frank J. Fabozzi</b> – <i>Securities Markets and Investments: Theory &amp; Practice</i> , Wiley, 2020.
5	<b>M.Y. Khan</b> – <i>Indian Securities Market: Regulations and Research</i> , McGraw Hill, 2019.

<b>Reference Books</b>	
1	<b>NISM (National Institute of Securities Markets)</b> – <i>Securities Market Research and Trading Strategies</i> , Taxmann, 2022.
2	<b>Prasanna Chandra</b> – <i>Investment Analysis and Portfolio Management</i> , McGraw Hill, 2021.
3	<b>Bodie, Kane &amp; Marcus</b> – <i>Investments</i> , McGraw Hill, 2022.
4	<b>Zvi Bodie &amp; Alex Kane</b> – <i>Securities Market and Risk Management</i> , Pearson, 2019.
5	<b>Sudhindra Bhat</b> – <i>Security Analysis and Portfolio Management</i> , Excel Books, 2021.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.nism.ac.in/knowledge_base/understand-the-basics-of-securities-markets/">https://www.nism.ac.in/knowledge_base/understand-the-basics-of-securities-markets/</a>
2	<a href="https://investor.sebi.gov.in/iematerial.html">https://investor.sebi.gov.in/iematerial.html</a>
3	<a href="https://www.tradebulls.in/learn-stock-market/securities-market/basics-securities-market">https://www.tradebulls.in/learn-stock-market/securities-market/basics-securities-market</a>

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Differentiate the operational components of organized investment environments by examining institutional structures, transaction mechanisms and oversight systems, and analyze their influence on orderly market functioning.
<b>CO2</b>	Apply quantitative and analytical techniques to market data and analyze patterns in price behavior in order to interpret market movements and forecasting outcomes.
<b>CO3</b>	Analyze abnormal trading behavior using analytical models and evaluate the effectiveness of monitoring systems and enforcement actions in addressing unethical market practices.
<b>CO4</b>	Analyze diverse and alternative data sources and construct data-driven insights to support empirical research, investment analysis and evidence-based market evaluation.
<b>CO5</b>	Evaluate advanced market practices and technological influences by integrating behavioral, technological and ethical perspectives, and design responsible approaches for sustainable market research.

#### Mapping course outcome with programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

#### Mapping course outcome with programme specific outcomes

CO/ PSO	PSO1	PSO 2	PSO3	PSO 4	PSO 5
		3		3	
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**SEMESTER - IV**  
**Advanced Corporate Accounting**

<b>Title of the Course</b>	<b>Advanced Corporate Accounting</b>						
<b>Course Type</b>	<b>Core – VII</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>5</b>	<b>Course Code</b>	<b>25UMHO41</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab practices</b>	<b>Total</b>			
	<b>5</b>			<b>5</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction
<b>LO2</b>	To know Final statements of banking companies
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet
<b>LO5</b>	To have an insight on modes of winding up of a company

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Amalgamation and Reconstruction</b> Amalgamation – Meaning – Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method-Methods of Accounting for Amalgamation- The Purchase Method (Excluding Inter-Company Holdings – Simple Problems Only). <b>Internal &amp; External Reconstruction</b> Internal Reconstruction–Conversion of Stock–Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction( Theory Only)
<b>II</b>	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As per New Provisions)-Non- Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c -Balance Sheet as per Banking Regulation Act 1949.
<b>III</b>	<b>Insurance Company Accounts</b> Meaning of Insurance–Principles–Types–Preparation of Final Accounts of Insurance Companies–Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.
<b>IV</b>	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company – Legal Requirements relating to preparation of accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-company holdings)
<b>V</b>	<b>Liquidation of Companies</b> Meaning- Modes of Winding-up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statements.

**Theory 20% & problems 80%**

<b>Recommended Textbooks</b>	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K. S .Raman and Dr. M.A. Arulanandam, Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol. II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A. Murthy, Corporate Accounting II, Margham Publishers, Chennai

<b>Reference Books</b>	
1	B. Raman, Corporate Accounting, Taxman, New Delhi
2	M.C. Shukla, Advanced Accounting, S. Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

### **Course Outcomes**

<b>CO No.</b>	<b>On Completion of the course, students will be able to learn</b>
<b>CO1</b>	Apply advanced accounting methods to complex corporate restructuring scenarios, including business combinations and capital reorganization, and analyze the financial implications of different valuation and allocation techniques to support informed decision-making.
<b>CO2</b>	Analyze the financial statements of banking institutions by interpreting sector-specific norms and regulatory requirements, and prepare compliant reports that accurately reflect performance, non-performing assets, and interest-related adjustments.
<b>CO3</b>	Apply accounting principles to insurance operations across life and general insurance businesses, and evaluate financial outcomes to assess profitability, solvency, and adherence to statutory guidelines for the insurance sector.
<b>CO4</b>	Analyze ownership structures and intercompany relationships, and construct consolidated financial statements that present an integrated view of holding and subsidiary enterprises while ensuring compliance with legal and accounting standards.
<b>CO5</b>	Evaluate financial data associated with company liquidation processes, and prepare structured statements of affairs, deficiency or surplus, and liquidator reports to facilitate transparent closure and equitable settlement of stakeholders' interests.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**Mapping course outcome with programme specific outcomes**

<b>CO/ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)****M-Medium (2)****L- Low (1)**

## Principles of Marketing

<b>Title of the Course</b>	<b>Principles of Marketing</b>						
<b>Course Type</b>	<b>Core – VIII</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>4</b>	<b>Course Code</b>	<b>25UMHO42</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>4</b>			<b>4</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To know the concept and functions of marketing
<b>LO2</b>	To understand the importance of market segmentation
<b>LO3</b>	To examine the stages of new product development
<b>LO4</b>	To gain knowledge on the various advertising medias
<b>LO5</b>	To analyze the global market environment

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Marketing</b> Meaning – Definition and Functions of Marketing– Evolution of Marketing Concepts – Innovations in Modern Marketing - Role and Importance of Marketing - Classification of Markets - Niche Marketing.
<b>II</b>	<b>Market Segmentation</b> Meaning and definition – Benefits– Criteria for segmentation–Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, <b>Positioning &amp; Repositioning</b> - Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.
<b>III</b>	<b>Product &amp; Price</b> Marketing Mix-an overview of 4P’s of Marketing Mix- Product – Introduction to Stages of New Product Development–Product Life Cycle - Pricing-Policies - Objectives–Factors Influencing Pricing– Kinds of Pricing.
<b>IV</b>	<b>Promotions and Distributions</b> Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs. Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.
<b>V</b>	<b>Competitive Analysis and Strategies</b> Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E– Marketing & M–Marketing–E-Tailing–CRM– Market Research– MIS and Marketing Regulation.

<b>Recommended Textbooks</b>	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.
2	Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar Principles Of Marketing, Shashibhawan Publishing House, Chennai.
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHIL earning, New Delhi

<b>Reference Books</b>	
1	Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behavior and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behavior, USA: Houghton Mifflin Company
5	Baker M, Marketing Management and Strategy, Macmillan Business, Bloom bury Publishing, India.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>

### Course Outcomes

CO No.	On Completion of the course, students will be able to
<b>CO1</b>	Explain the evolving role and significance of marketing in organizational success, and analyze the impact of marketing decisions on creating customer value, sustaining competitive advantage, and responding to dynamic global market trends.
<b>CO2</b>	Assess consumer behavior by interpreting psychological, demographic, and sociocultural influences on purchasing decisions, and apply market segmentation and targeting techniques to identify and prioritize customer groups for effective marketing strategies.
<b>CO3</b>	Apply product and pricing frameworks to real-world business scenarios, evaluate strategies for new product introduction, lifecycle management, and price determination, and recommend approaches that optimize profitability while meeting customer needs.
<b>CO4</b>	Analyze integrated promotional and distribution channels, including traditional and digital avenues, and design marketing communication and delivery strategies that enhance brand visibility, customer engagement, and operational efficiency in competitive markets.
<b>CO5</b>	Evaluate market opportunities, competitive dynamics, and emerging technological trends, and formulate innovative marketing strategies that incorporate ethical standards, sustainability principles, digital tools, and data-driven decision-making to ensure long-term business growth.

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2)**

**L-Low (1)**

## Entrepreneurship and Start-up Fundamentals

<b>Title of the Course</b>	<b>Entrepreneurship and Start-up Fundamentals</b>						
<b>Course Type</b>	<b>Elective IV</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>25UEHO41</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>3</b>			<b>3</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the core principles of entrepreneurship and the startup ecosystem.
<b>LO2</b>	To explore methods of generating and evaluating business ideas and opportunities.
<b>LO3</b>	To develop practical knowledge of startup planning, financing, and legal aspects.
<b>LO4</b>	To design effective marketing and sales strategies for startups.
<b>LO5</b>	To study scaling strategies and exit plans for growing startups..

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Entrepreneurship</b> Foundational concepts of entrepreneurship – Types of entrepreneurs – Characteristics of successful entrepreneurs and the startup ecosystem – Role of innovation and creativity in entrepreneurship – Challenges and opportunities in the entrepreneurial journey – Government policies and support for entrepreneurs
<b>II</b>	<b>Opportunity Identification and Idea Generation</b> Techniques for generating business ideas – Identifying market opportunities and conducting feasibility studies to develop sustainable business models – Market research and competitive analysis – Validating business ideas through prototyping and testing – Industry trends and disruptive innovations shaping entrepreneurial opportunities
<b>III</b>	<b>Startup Planning and Financing</b> Essential steps for creating a business plan – Sourcing funding – Managing finances and navigating legal requirements for startups – Different funding options: bootstrapping, angel investors, venture capital, and crowd funding – Financial forecasting and budgeting for startups – Business registration, intellectual property rights, and compliance regulations
<b>IV</b>	<b>Marketing and Sales Strategies for Startups</b> Effective marketing strategies – Digital tools – Customer acquisition and sales tactics that help startups succeed in competitive markets – Branding and positioning strategies – Social media marketing and performance tracking – Customer relationship management (CRM) and retention strategies

V	<p><b>Scaling and Exit Strategies</b>  Strategies for business growth – Managing scaling challenges – Preparing for exit through IPOs or mergers – Strategic partnerships and global expansion – Managing risks and uncertainties in scaling – Ethical considerations and corporate social responsibility in business expansion</p>
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<b>Recommended Textbooks</b>	
1	<b>Dr. S.S. Khanka</b> – <i>Entrepreneurial Development</i> , 5th Edition, S. Chand Publishing, 2021.
2	<b>Rajeev Roy</b> – <i>Entrepreneurship</i> , 2nd Edition, Oxford University Press, 2018.
3	<b>Vasanth Desai</b> – <i>Dynamics of Entrepreneurial Development and Management</i> , 7th Edition, Himalaya Publishing House, 2022.
4	<b>Poornima M. Charantimath</b> – <i>Entrepreneurship Development and Small Business Enterprises</i> , 3rd Edition, Pearson Education, 2019.
5	<b>Hisrich, Peters, and Shepherd</b> – <i>Entrepreneurship</i> , 11th Edition, McGraw Hill Education, 2020.

<b>Web Resources</b>	
1	<a href="https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P20C.pdf">https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P20C.pdf</a>
2	<a href="https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3SemesterElective/3EntrepreneurshipandStartup.pdf">https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3SemesterElective/3EntrepreneurshipandStartup.pdf</a>
3	<a href="https://vpmpce.wordpress.com/entrepreneurship-start-ups-4300021/">https://vpmpce.wordpress.com/entrepreneurship-start-ups-4300021/</a>

<b>Reference Books</b>	
1	<b>Nandan H.</b> – <i>Fundamentals of Entrepreneurship</i> , 1st Edition, PHI Learning, 2019.
2	<b>Sangeeta Sharma</b> – <i>Entrepreneurship Development</i> , 1st Edition, Prentice Hall India, 2018.
3	<b>Thomas Zimmerer and Norman M. Scarborough</b> – <i>Essentials of Entrepreneurship and Small Business Management</i> , 8th Edition, Pearson Education, 2019.
4	<b>Eric Ries</b> – <i>The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses</i> , 1st Edition, Currency, 2011.
5	<b>Steve Blank and Bob Dorf</b> – <i>The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company</i> , 1st Edition, Wiley, 2012.

**NOTE: Latest Edition of Textbooks May be Used**

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Interpret the principles and dynamics of entrepreneurship by analyzing the characteristics, motivations, and behaviors of successful entrepreneurs, and assess the influence of innovation, creativity, and policy support on startup ecosystems.
<b>CO2</b>	Evaluate market opportunities and entrepreneurial ideas by analyzing industry trends, competitive landscapes, and feasibility studies, and assess the potential of business concepts for sustainable and scalable operations.
<b>CO3</b>	Apply strategic planning and financial management principles to startup ventures, and design comprehensive business plans that include funding strategies, financial forecasting, legal compliance, and intellectual property protection.
<b>CO4</b>	Analyze marketing and sales challenges faced by emerging businesses, and develop effective customer acquisition, branding, and digital marketing strategies to enhance visibility, engagement, and revenue generation.
<b>CO5</b>	Evaluate growth and expansion strategies for startups, including scaling, strategic partnerships, and exit options, and formulate risk mitigation plans while integrating ethical, social, and sustainability considerations in business expansion.

### Mapping course outcome with Programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/ PSO	PSO1	PSO 2	PSO3	PSO 4	PSO5
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Big Data Analysis

<b>Title of the Course</b>	<b>Big Data Analysis</b>						
<b>Course Type</b>	<b>Elective IV</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>25UEHO42</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>3</b>			<b>3</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To introduce the fundamental concepts of Big Data and its challenges.
<b>LO2</b>	To explore Big Data frameworks and technologies like Hadoop and Spark.
<b>LO3</b>	To apply advanced analytics techniques to extract actionable insights.
<b>LO4</b>	To address security and governance issues in Big Data environments.
<b>LO5</b>	To examine emerging trends and industry-specific applications of Big Data.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Big Data</b> Characteristics and sources of Big Data - Lifecycle stages of Big Data - Challenges and applications across industries
<b>II</b>	<b>Big Data Frameworks and Technologies</b> Hadoop ecosystem components and Apache Spark features - Introduction to No SQL databases - Data integration and ETL processes
<b>III</b>	<b>Data Analytics Techniques</b> Types of analytics: Descriptive, predictive, and prescriptive - Machine learning applications in Big Data - Visualization tools for data insights
<b>IV</b>	<b>Data Security and Governance</b> Privacy, security, and ethical considerations - Governance frameworks for compliance - Case studies on securing Big Data environments
<b>V</b>	<b>Emerging Trends and Future of Big Data</b> Cloud-based Big Data solutions and real-time analytics - IoT and Big Data integration - Industry-specific advancements and innovations

<b>Recommended Textbooks</b>	
1	Viktor Mayer-Schönberger and Kenneth Cukier. Big Data: A Revolution That Will Transform How We Live, Work, and Think. 1st Edition, Eamon Dolan/Houghton Mifflin Harcourt, 2013.
2	Seema Acharya and Subhashini Chellappan. Big Data and Analytics. 1st Edition, Wiley India, 2015.
3	Raj Kamal and Preeti Saxena. Big Data Analytics. 1st Edition, McGraw Hill Education, 2018.
4	Arshdeep Bahga and Vijay Madisetti. Big Data Science & Analytics: A Hands-On Approach. 1st Edition, VPT, 2016.
5	Thomas Erl, Wajid Khattak, and Paul Buhler. Big Data Fundamentals: Concepts, Drivers & Techniques. 1st Edition, Prentice Hall, 2016.

<b>Reference Books</b>	
1	Bill Franks. Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics. 1st Edition, Wiley, 2012.
2	Dean Wampler and Jason Gilmore. Programming Hive: Data Warehouse and Query Language for Hadoop. 1st Edition, O'Reilly Media, 2012.
3	Chuck Lam. Hadoop in Action. 1st Edition, Manning Publications, 2010.
4	Tom White. Hadoop: The Definitive Guide. 4th Edition, O'Reilly Media, 2015.
5	Jules J. Berman. Principles and Practice of Big Data. 2nd Edition, Academic Press, 2018.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.coursera.org/in/articles/big-data-analytics">https://www.coursera.org/in/articles/big-data-analytics</a>
2	<a href="https://www.tableau.com/analytics/what-is-big-data-analytics">https://www.tableau.com/analytics/what-is-big-data-analytics</a>
3	<a href="https://www.bornfight.com/blog/7-real-world-examples-of-how-brands-are-using-big-data-analytics/">https://www.bornfight.com/blog/7-real-world-examples-of-how-brands-are-using-big-data-analytics/</a>

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Interpret the core concepts, characteristics, and lifecycle of Big Data, analyze the challenges associated with large-scale data management, and evaluate the potential of Big Data applications across diverse industries for informed decision-making.
<b>CO2</b>	Apply Big Data frameworks and technologies, including Hadoop ecosystem components, Apache Spark, and NoSQL databases, to process and integrate large datasets, and analyze the effectiveness of these tools in streamlining business operations and handling complex data workflows.
<b>CO3</b>	Apply descriptive, predictive, and prescriptive analytics techniques to extract actionable insights, evaluate the performance of machine learning models in real-world scenarios, and develop visualizations to communicate data-driven findings effectively.
<b>CO4</b>	Analyze privacy, security, and ethical concerns related to Big Data, evaluate governance frameworks and compliance measures, and formulate strategies for secure, responsible, and ethical management of sensitive datasets in organizational and research environments.
<b>CO5</b>	Evaluate emerging trends and innovations in Big Data, including cloud-based solutions, IoT integration, and industry-specific applications, and design advanced analytical workflows and formulate strategies to leverage Big Data for competitive advantage and business innovation.

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO1	PSO 2	PSO3	PSO 4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Ethics of AI in Financial Decision Making

<b>Title of the Course</b>	<b>Ethics of AI in Financial Decision Making</b>						
<b>Course Type</b>	<b>Elective IV</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>25UEHO43</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>3</b>			<b>3</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the ethical principles guiding AI applications in financial systems.
<b>LO2</b>	To explore fairness, bias, and their impact on financial decision-making.
<b>LO3</b>	To examine the importance of transparency and explain ability in AI systems.
<b>LO4</b>	To evaluate accountability and responsibility in AI-driven financial decisions.
<b>LO5</b>	To address privacy and security concerns in AI-enabled financial systems.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Fairness in AI-Based Financial Decisions</b> Definition and importance of fairness in AI - Understanding bias and its impact on financial AI systems - Techniques to mitigate bias in financial AI - Case studies on biased credit scoring and lending algorithm.
<b>II</b>	<b>Transparency and Explain ability in AI Systems</b> The need for transparency in financial AI systems - Exploring explainable AI and its role in financial decision-making - Methods for improving transparency and compliance with regulations - Case studies of transparency challenges in algorithmic trading
<b>III</b>	<b>Transparency and Explain ability in AI Systems</b> The need for transparency in financial AI systems - Exploring explainable AI and its role in financial decision-making - Methods for improving transparency and compliance with regulations - Case studies of transparency challenges in algorithmic trading.

<b>IV</b>	<p><b>Accountability and Responsibility in AI-Driven Decisions</b>          Defining accountability in automated financial decisions - Identifying responsible parties: developers, financial institutions, regulators - Ethical concerns in high-stakes financial AI applications - Case studies on accountability issues in automated systems.</p>
<b>V</b>	<p><b>Privacy and Security in AI-Enabled Financial Systems</b>          Addressing data privacy concerns in AI-driven financial systems - Securing financial data and best practices for privacy protection - Regulatory frameworks governing privacy (GDPR, CCPA) - Case studies on privacy breaches and their impact on financial systems</p>

<b>Recommended Textbooks</b>	
1	<b>Anand Rao &amp; Manish Mehta</b> – <i>Artificial Intelligence Ethics in Finance</i> , McGraw Hill, 2022.
2	<b>Shweta Jain &amp; Ramesh Kumar</b> – <i>Ethical AI for Financial Decision-Making</i> , Pearson India, 2023.
3	<b>M. Vidyasagar</b> – <i>Artificial Intelligence in Finance: Principles and Applications</i> , Cambridge University Press, 2021.
4	<b>Luciano Floridi</b> – <i>Ethics of Artificial Intelligence in Business &amp; Finance</i> , Oxford University Press, 2020.
5	<b>Manuel Cebrian &amp; S. Rao</b> – <i>Responsible AI and Financial Decision Making</i> , Springer, 2021.

<b>Reference Books</b>	
1	<b>Vasant Dhar</b> – <i>AI and Ethics in Financial Services</i> , Taylor & Francis, 2022.
2	<b>Rajesh Kumar</b> – <i>AI &amp; Ethical Challenges in Financial Markets</i> , Sage Publications, 2021.
3	<b>Virginia Dignum</b> – <i>Responsible Artificial Intelligence: Designing AI for Human Values</i> , Springer, 2019.
4	<b>Frank Pasquale</b> – <i>The Black Box Society: The Secret Algorithms That Control Money and Information</i> , Harvard University Press, 2015.
5	<b>Ajay Agrawal, Joshua Gans, &amp; Avi Goldfarb</b> – <i>Prediction Machines: The Simple Economics of Artificial Intelligence</i> , Harvard Business Review Press, 2018.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Web Resources

1	<a href="https://www.researchgate.net/publication/380186375_Ethical_Implication_of_Artificial_Intelligence_AI_Adoption_in_Financial_Decision_Making">https://www.researchgate.net/publication/380186375_Ethical_Implication_of_Artificial_Intelligence_AI_Adoption_in_Financial_Decision_Making</a>
2	<a href="https://www.cfainstitute.org/sites/default/files/-/media/documents/article/industry-research/Ethics-and-Artificial-Intelligence-in-Investment-Management_Online.pdf">https://www.cfainstitute.org/sites/default/files/-/media/documents/article/industry-research/Ethics-and-Artificial-Intelligence-in-Investment-Management_Online.pdf</a>
3	<a href="https://www.europarl.europa.eu/RegData/etudes/STUD/2020/634452/EPRS_STU(2020)6344_52_EN.pdf">https://www.europarl.europa.eu/RegData/etudes/STUD/2020/634452/EPRS_STU(2020)6344_52_EN.pdf</a>

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Interpret the principles of fairness in AI-enabled financial systems, analyze potential biases embedded in algorithms, and evaluate the broader implications of biased automated decisions on individuals, organizations, and society. Students will be able to critically assess how bias affects credit scoring, lending, insurance risk assessments, and investment recommendations, and propose mitigation strategies.
<b>CO2</b>	Examine the transparency and explain ability requirements of AI in financial decision-making, apply explainable AI frameworks to real-world financial scenarios, and evaluate the effectiveness of these models in ensuring regulatory compliance, investor confidence, and stakeholder understanding. Students will be able to assess trade-offs between model complexity and interpretability in high-stakes financial contexts.
<b>CO3</b>	Apply practical techniques to ensure transparency, accountability, and explain ability in algorithmic financial systems, analyze operational and reputational risks associated with opaque AI models, and evaluate solutions to enhance ethical decision-making in areas such as automated trading, loan approvals, and portfolio management.
<b>CO4</b>	Evaluate ethical responsibilities and accountability mechanisms in AI-driven financial processes, formulate governance frameworks to clearly define roles and responsibilities of developers, institutions, and regulators, and design strategies to manage risks in high-stakes AI applications, including regulatory reporting, auditing, and monitoring ethical compliance.
<b>CO5</b>	Analyze data privacy, security, and ethical considerations in AI-enabled financial systems, evaluate regulatory frameworks like GDPR, CCPA, and Indian data protection laws, and design secure, compliant, and ethically responsible solutions to protect sensitive financial data while enabling reliable automated decision-making. Students will also be able to propose best practices for ethical AI deployment and risk mitigation in financial institutions.

**Mapping course outcome with Programme outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**Mapping course outcome with Programme specific outcomes**

CO/PSO	PSO1	PSO 2	PSO3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Capstone Project

<b>Title of the Course</b>	<b>Capstone Project</b>						
<b>Course Type</b>	<b>SEC</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>2</b>	<b>Course Code</b>	<b>25USHOP1</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	2			2			

<b>Learning Objectives</b>	
<b>LO1</b>	To apply theoretical knowledge in solving real-world problems in the BFSI sector using FinTech and AI.
<b>LO2</b>	To develop innovative and impactful solutions in areas such as taxation, investment, banking, risk management, and insurance.
<b>LO3</b>	To foster research, design thinking, and analytical skills.
<b>LO4</b>	To integrate AI tools and financial technology in creating predictive models and automation solutions.
<b>LO5</b>	To enhance professional report writing, presentation, and stakeholder communication skills.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Project Orientation &amp; Planning</b> Understanding Capstone Project Expectations and Deliverables – Project Idea Generation Techniques – Problem Statement Finalization (BFSI Sector Specific) – Research Methodologies for Financial & AI Projects – Industry-Specific Datasets and Data Ethics – Project Management and Milestone Planning
<b>II</b>	<b>Proposal Development &amp; Approval</b> Literature Review and Industry Gap Analysis – Objectives, Scope, and Methodology Definition – Tools and Technologies Selection (Python, R, Power BI, AI Tools) – Approval by Faculty and Industry Mentor
<b>III</b>	<b>Project Development &amp; Implementation</b> Banking and Finance Domain Applications: AI for Loan Default Prediction, Fraud Detection – Credit Scoring Systems – Risk Analytics and Portfolio Optimization – Taxation and Compliance: GST Data Analysis and Compliance Models – Tax Evasion Detection using Predictive Analytics – Investment & Securities: Algorithmic Trading Models – Stock Sentiment Analysis Using NLP – Portfolio Recommendation Systems – Insurance Sector Projects: Insurance Claim Fraud Detection – Underwriting Risk Models – Reg Tech & Fin Tech Tools: KYC Automation with AI – AML Detection System – UPI & Payment Gateway Analysis.

<b>IV</b>	<b>Documentation, Report Writing &amp; Review</b> Drafting Technical Report and Executive Summary – Visualizations, Charts, and Dashboards – Industry Format Compliance (APA/MLA/IEEE Referencing) – Final Internal Review and Corrections.
<b>V</b>	<b>Presentation, Viva &amp; Evaluation</b> Final Presentation to Panel (Faculty + Industry Experts) – Viva Voce and Q&A Session – Project Evaluation and Grading – Submission of Final Report and Code Repository.

<b>Recommended Textbooks</b>	
1	<b>Raghu Ramakrishnan &amp; Johannes Gehrke</b> – <i>Database Management Systems</i> , McGraw-Hill, 3rd Edition, 2014.
2	<b>Thomas S. Y. Ho &amp; Sang Bin Lee</b> – <i>Applied Quantitative Finance for Equity Derivatives</i> , Wiley, 2016.
3	<b>David S. Kidwell, David A. Blackwell, David W. Whidbee &amp; Richard W. Sias</b> – <i>Financial Institutions, Markets, and Money</i> , Wiley, 2015.
4	<b>Jason Brownlee</b> – <i>Machine Learning Mastery for Finance</i> , Machine Learning Mastery, 2020.
5	<b>Chris K. Piros &amp; Kenneth L. Grant</b> – <i>Financial Analytics with R: Building a Laptop Laboratory for Data Science</i> , Wiley, 2018.

<b>Web Resources</b>	
1	<a href="https://www.coursera.org/learn/banking-financial-analytics-capstone">https://www.coursera.org/learn/banking-financial-analytics-capstone</a>
2	<a href="https://www.edx.org/course/fintech-foundations-and-overview">https://www.edx.org/course/fintech-foundations-and-overview</a>
3	<a href="https://www.futurelearn.com/courses/applied-data-science-for-finance">https://www.futurelearn.com/courses/applied-data-science-for-finance</a>

<b>Reference Books</b>	
1	<b>Jonathan E. Ingersoll Jr.</b> – <i>Risk Management for Financial Institutions</i> , Wiley, 2nd Edition, 2013.
2	<b>Paul Wilmott</b> – <i>Paul Wilmott Introduces Quantitative Finance</i> , Wiley, 2006.
3	<b>P. Raghavan &amp; R. Venkatesan</b> – <i>Big Data Analytics for Banking and Insurance</i> , Wiley India, 2021.
4	<b>Seema Acharya &amp; Subramaniam Chandrasekaran</b> – <i>Data Analytics for Intelligent Healthcare Management</i> , CRC Press, 2020.
5	<b>Donald R. Van Deventer, Kenji Imai &amp; Mark Mesler</b> – <i>Advanced Financial Risk Management: Tools and Techniques for Integrated Credit Risk and Interest Rate Risk Management</i> , Wiley, 2012.

**NOTE: Latest Edition of Textbooks May be Used**

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Interpret real-world challenges in the BFSI sector, analyze industry-specific datasets and financial problems, and apply research methodologies and project management principles to define clear project objectives, scope, and deliverables.
<b>CO2</b>	Analyze existing literature, industry gaps, and technical solutions, evaluate suitable tools, technologies, and AI models for financial applications, and formulate a comprehensive project proposal aligned with organizational and academic requirements.
<b>CO3</b>	Apply domain-specific knowledge to develop AI, analytics, and financial solutions, including credit scoring, fraud detection, taxation compliance, investment modeling, and risk management. Develop functional models, predictive algorithms, dashboards, and reports, and evaluate their effectiveness against real-world datasets.
<b>CO4</b>	Create detailed technical documentation, executive summaries, and visualizations in professional formats, evaluate project outputs against expected objectives, and communicate findings clearly through reports, dashboards, and presentations.
<b>CO5</b>	Present project outcomes effectively to a panel of faculty and industry experts, defend methodology, findings, and conclusions during viva voce, and reflect on learning experiences to identify improvements, scalability, and future research opportunities in the BFSI and financial analytics domain.

### Mapping course outcome with Programme outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO3	PSO 4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Taxation Laws and Practices

<b>Title of the Course</b>	<b>Taxation Laws and Practices</b>						
<b>Course Type</b>	<b>SEC</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>2</b>	<b>Course Code</b>	<b>25USHO41</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>2</b>			<b>2</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the basic principles and provisions of taxation laws.
<b>LO2</b>	To develop skills in tax computation and planning for individuals and organizations.
<b>LO3</b>	To explore indirect taxes like GST and their application in business scenarios.
<b>LO4</b>	To study tax compliance procedures and the role of tax audits.
<b>LO5</b>	To learn about advanced tax planning techniques and strategies for tax efficiency.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Taxation</b> Overview of taxation – Types of taxes: Direct and indirect – Constitutional provisions – Tax planning and tax evasion vs. avoidance – Basic tax decisions through case studies – Objectives and principles of taxation – Role of taxation in economic development – Impact of taxation on business and individuals
<b>II</b>	<b>Direct Taxes</b> Income tax, corporate tax, and capital gains tax – Provisions under the Income Tax Act – Taxable income and deductions – Residential status – Case studies on direct tax calculations – Computation of total income and tax liability – Taxation of individuals, firms, and companies – Exemptions and rebates under income tax laws
<b>III</b>	<b>Indirect Taxes</b> GST and other indirect taxes – GST framework, registration, and compliance – Input Tax Credit (ITC) and returns – Practical application of GST rules and case studies – Tax structure under GST: CGST, SGST, IGST, and UTGST – GST invoicing and documentation requirements – Anti-profiteering measures and GST impact on businesses

<b>IV</b>	<p><b>Tax Compliance and Audit</b> E-filing and tax audit – Taxpayer rights and obligations – Penalties and prosecutions – International taxation and DTAAs – Case studies on tax audit and compliance – Assessment procedures under income tax – Tax deduction at source (TDS) and advance tax – Role of tax professionals and consultants in compliance</p>
<b>V</b>	<p><b>Tax Planning and Strategies</b> Tax planning for individuals and corporations – International tax planning – Estate and gift tax strategies – Digital taxation trends – Effective tax planning case studies – Double taxation relief and tax treaties – Transfer pricing and its implications – Tax planning through investments and retirement savings</p>

<b>Recommended Textbooks</b>	
1	<b>V. S. Datey.</b> <i>Indirect Taxes: Law and Practice.</i> 45th Edition, Taxmann Publications, 2023.
2	<b>Dr. Vinod K. Singhania and Dr. Monica Singhania.</b> <i>Students' Guide to Income Tax.</i> 66th Edition, Taxmann Publications, 2023.
3	<b>Girish Ahuja and Ravi Gupta.</b> <i>Systematic Approach to Income Tax.</i> 44th Edition, Wolters Kluwer, 2023.
4	<b>T. N. Manoharan and G. R. Hari.</b> <i>Direct Tax Laws &amp; International Taxation.</i> 12th Edition, Snow White Publications, 2023.
5	<b>Mehrotra and Goyal.</b> <i>Income Tax Law &amp; Accounts.</i> 62nd Edition, Sahitya Bhawan, 2023.

<b>Reference Books</b>	
1	<b>Kanga &amp; Palkhivala.</b> <i>The Law and Practice of Income Tax.</i> 10th Edition, LexisNexis, 2021.
2	<b>Dr. Vinod K. Singhania.</b> <i>Direct Taxes Law &amp; Practice.</i> 67th Edition, Taxmann Publications, 2023.
3	<b>K. Chaturvedi and Pithisaria.</b> <i>Income Tax Law.</i> 7th Edition, LexisNexis, 2022.
4	<b>V. Balachandran.</b> <i>Indirect Taxation.</i> 3rd Edition, Sultan Chand & Sons, 2020.
5	<b>N. A. Palkhivala.</b> <i>Income Tax Act with Commentary.</i> 9th Edition, LexisNexis, 2019
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.icsi.edu/media/webmodules/TLP.pdf">https://www.icsi.edu/media/webmodules/TLP.pdf</a>
2	<a href="https://www.icsi.edu/media/webmodules/FINAL_TL%26P.pdf">https://www.icsi.edu/media/webmodules/FINAL_TL%26P.pdf</a>
3	<a href="https://lawfaculty.du.ac.in/userfiles/downloads/LLBCM/Vith%20Term_Principles%20of%20Taxation%20Law_LB%20604_2023.pdf">https://lawfaculty.du.ac.in/userfiles/downloads/LLBCM/Vith%20Term_Principles%20of%20Taxation%20Law_LB%20604_2023.pdf</a>

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Interpret the foundational principles of taxation, including constitutional provisions and economic objectives, and analyze the impact of taxation on individuals, businesses, and the overall economy. Students will be able to evaluate ethical and legal distinctions between tax planning, tax avoidance, and tax evasion, and assess their implications on financial decision-making.
<b>CO2</b>	Apply direct tax provisions, including income tax, corporate tax, and capital gains tax, to compute taxable income and determine tax liabilities for individuals, partnerships, and companies. Evaluate tax planning opportunities and formulate strategies to optimize tax outcomes while ensuring compliance with regulatory norms.
<b>CO3</b>	Apply indirect tax principles, including GST compliance and documentation requirements, and analyze the effect of indirect taxation on business operations, pricing, and supply chain decisions. Evaluate case-based scenarios to design GST-compliant processes and optimize input tax credit utilization.
<b>CO4</b>	Analyze tax compliance and audit procedures, including e-filing, TDS, advance tax, and international taxation considerations. Evaluate the role of tax professionals, audit processes, and penalties in ensuring legal adherence, and develop strategies for effective compliance and risk mitigation.
<b>CO5</b>	Evaluate tax planning and strategic opportunities for individuals and corporations, including international tax planning, transfer pricing, and digital taxation trends. Formulate actionable tax-saving strategies, including investment planning and retirement planning, and design frameworks for minimizing tax liability within the legal and ethical boundaries.

### Mapping course outcome with Programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/PSO	PSO1	PSO 2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Campus to Corporate Transitions

<b>Title of the Course</b>	<b>Campus to Corporate Transitions</b>						
<b>Course Type</b>	<b>SEC</b>						
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>2</b>	<b>Course Code</b>	<b>25USHO42</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>2</b>			<b>2</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To understand Corporate transition covers overview of corporate.
<b>LO2</b>	To educate the students difference in corporate culture and campus.
<b>LO3</b>	To understand corporate etiquettes.
<b>LO4</b>	To gain knowledge in English Communication.
<b>LO5</b>	To know the tips for interviews.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	Introduction Corporate Readiness - Overview of Corporate - History of Corporate –Overview of BPO Industry –History of BPO –Benefits of BPO –BPO Industry in World-BPO Industry in India-TCS BPO.
<b>II</b>	Campus vs. Corporate Difference between campus and corporate – Change management - Learn the Culture -Impact of your attitude and behaviour-Consider the language –Establish and maintain relationship–Respect others -Be Confident-Keep on learning-Consider the body language.
<b>III</b>	Corporate Etiquettes Corporate Etiquettes Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette Telephone etiquette - Meeting etiquette - Presentation Skills - Professional Competencies - Analytical Thinking -Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion -Interview facing– Ownership –Attention to Detail.
<b>IV</b>	Introduction to Communication: Communication – Grammar – Phonetics – One on one basic conversation skill practice - Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills Comprehension while interacting face to face
<b>V</b>	Tips for Interview Recitation of short stories-Interview Skills –Group Discussion-Social Conversation Skills Presentation - One Act Plays.

<b>Recommended Textbooks</b>	
1	Joshi, G. (2020). Campus to corporate: The roadmap to employability. Routledge.
2	Rao, M. S. (2019). Soft skills – Enhancing employability: Connecting campus with corporate. Campus Books.
3	Mehra, S. K. (2013). Business etiquette. GoodReads.

<b>Web Resources</b>	
1	<a href="https://kahedu.edu.in/naac/C-3/Additional%20documents/E-content/2061.pdf">https://kahedu.edu.in/naac/C-3/Additional%20documents/E-content/2061.pdf</a>

<b>Reference Books</b>	
1	Cunningham, H., & Greene, B. (2003). The business style handbook: An A-to-Z guide for effective writing on the job. McGraw-Hill.
2	Manian, R. (2011). Upworldly mobile: Behaviour and business skills for the new Indian manager. HarperCollins.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

CO. No.	On completion of the course, students will be able to:
<b>CO1</b>	Interpret the structure, functioning, and historical development of corporate and BPO industries, analyze organizational roles and opportunities, and apply foundational knowledge to prepare for corporate environments.
<b>CO2</b>	Analyze the differences between campus and corporate life, including cultural norms, communication styles, and behavioral expectations, apply strategies for attitude, confidence, and relationship management, and evaluate personal readiness for professional transitions.
<b>CO3</b>	Apply corporate etiquette principles, including professional grooming, workplace behavior, email, and meeting protocols, develop competencies such as analytical thinking, time management, teamwork, and stress management, and evaluate performance in simulated corporate scenarios like presentations and group discussions.
<b>CO4</b>	Understand effective communication principles, including grammar, phonetics, reading, listening, and writing skills, apply these skills in one-on-one and group interactions, and create professional-level written and oral communication suitable for corporate settings.
<b>CO5</b>	Apply advanced interview preparation and group discussion techniques, present ideas confidently in mock interviews, presentations, and role-play exercises, and reflect on personal strengths and areas for improvement to ensure smooth adaptation from campus to corporate environments.

**Mapping course outcome with programme outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**Mapping course outcome with programme specific outcomes**

CO/PSO	PSO1	PSO 2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Blue Print – End Semester Examinations Semester – I to IV

**Class: U.G.**

**Time: 3 Hours**

**Max. Marks: 75**

### Section A

**(10 x 1 = 10)**

**Answer all questions.**

**Choose the correct answer. (With four options)**

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10

### Section B

**(5 x 5 = 25)**

**Answer all questions choosing either (a) or (b).**

**Answer should not exceed 250 words**

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	11 (a) & 11 (b)	12 (a) & 12 (b)	13 (a) & 13 (b)	14 (a) & 14 (b)	15 (a) & 15 (b)

### Section C

**(5 x 8 = 40)**

**Answer all questions choosing either (a) or (b).**

**Answer should not exceed 500 words**

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	16 (a) & 16 (b)	17 (a) & 17 (b)	18 (a) & 18 (b)	19 (a) & 19 (b)	20 (a) & 20 (b)