SHSB1102	GENERAL ENGLISH I	L	T	Р	EL	Credits	Total Marks
30351102	GENERAL ENGLISH I	3	0	0	0	3	100

- > To provide opportunities for students to read and respond to representations of current issues.
- > To prepare the students to effectively communicate by applying reflective thinking practices.
- To provide an opportunity to the students to improve their vocabulary.

UNIT 1 9 Hrs.

Listening to identify vocabularies- Self Introduction - Developing dialogue between characters - Talking about neighbours, family members, likes and dislikes, Reading Comprehension strategies- Parts of Speech- Kinds of Sentences Connectives and Discourse markers - Rearranging the Jumbled sentences, E-Mail Writing.

UNIT 2 9 Hrs.

Listening for Inference- Just a Minute speech- Types of words- Compound words, abbreviations and acronyms, Word Association- Tenses and its Types- Voice- Impersonal Passive- Rules of Passive voice formation - Transcoding - Encoding and Decoding- Bar chart, Pie Chart

UNIT 3 9 Hrs.

Listening to telephonic talk to fill blanks- Giving information- travel, hotel booking, making enquiries about availability of seats for admission, asking about courses - Question Tags - Open ended and Close ended questions, Concord, Single - Line Definition - Note Making - Preparing checklists

UNIT 4 9 Hrs.

Listening to summarise the information- Reading and identifying the topic sentence, - Editing - Punctuation- Error Corrections, 'If 'Conditionals, Idioms & Phrases, Instructions & Recommendations – Drafting a brochure/Advertisement.

UNIT 5 9 Hrs.

Listening to Movie reviews and book reviews, Listening and summarizing- Giving impromptu talks - Reading and Summarizing -Types of words- Homonyms, Homophones, eponyms, acronyms- Writing a Paragraph, Descriptive Essay, Dialogue Writing.

Max 45 Hrs.

COURSE OUTCOMES

- **CO1** Remember knowledge of linking words related to both spoken and written discourse
- CO2 Understand collocations, words to express one's point of view in both writing and speaking
- CO3 Apply the rules for writing compare and contrast paragraphs by using cohesive devices based on prompts given
- **CO4** Analyse critical thinking skills by framing questions related to elements of reasoning
- CO5 Evaluate written pieces to self-correct in the topic areas of verbs, reported speech, and punctuation
- **CO6** Equip the students with the required Professional Skills

- 1. Sen S, Mahendra etal. (2015) Communication and Language Skills. Foundation books. Chennai
- 2. Strunk, William Jr., and E.B. White. The Elements of Style. Allyn and Bacon, 2000.
- 3. Murphy, Raymond. English Grammar in Use. Cambridge University Press, 2012.
- 4. Thomson, A.J., and A.V. Martinet. A Practical English Grammar. Oxford University Press, 1986.
- 5. Straus, Jane. The Blue Book of Grammar and Punctuation. John Wiley & Sons, 2014.
- 6. O'Conner, Patricia T. Woe is I: The Grammarphobe's Guide to Better English in Plain English. Riverhead Books, 2019.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

SCOB1101	FINANCIAL ACCOUNTING	L	T	Р	EL	Credits	Total Marks
SCOBITOT	FINANCIAL ACCOUNTING	4	2	0	0	4	100

- To acquire conceptual knowledge of financial accounting.
- > To impart skills for recording various kinds of business transactions.
- > To gain efficiency in preparation of basic financial statements.

UNIT 1 INTRODUCTION

12 Hrs.

Meaning and Scope of Accounting- Objectives of Accounting- Basic Accounting Concepts-Accounting Transactions- Double Entry Book Keeping - Journal -Ledger- Preparation of Trial Balance- Preparation of Cash Book.

UNIT 2 FINAL ACCOUNTS

12 Hrs.

Preparation of Final Accounts of a Sole Proprietorship Concern – Trading and Profit and loss account - Balance sheet-Adjustments - Preparation of Final Accounts of Non-Trading Organizations-Receipts and Payments Account, Income and Expenditure Account - Balance Sheet.

UNIT 3 RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT

12 Hrs.

Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement - Need and preparation.

UNIT 4 DEPRECIATION AND INSURANCE CLAIMS

12 Hrs.

Depreciation - Causes ,Types -Straight Line method - Written down value method - Insurance under Companies Act, 2013 - Insurance Claims - Calculation of Claim Amount - Average Clause.

UNIT 5 SINGLE ENTRY SYSTEM

12 Hrs.

Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation Profit - Statement of Affairs Method - Conversion Method.

Max. 60Hrs.

COURSE OUTCOMES

- **CO1** Understand the principles and concepts of financial accounting.
- **CO2** Interpret financial statements.
- CO3 Calculate depreciation.
- **CO4** Analyze reconciliation of accounts.
- **CO5** Assess the claim amount on Insurance.
- **CO6** Manage single entry and double entry system of book keeping.

- 1. Gupta R.L. & Gupta, V.K. Advanced Accounting Vol. I, Sulthan Chand & Sons, 13th Edition, 2018.
- 2. Jain & Narang, Financial Accounting, Kalyani Publishers, 12th Edition, 2016.
- 3. R.Narayanaswamy, Financial Accounting: A managerial perspective, PHI, 6th Edition, 2017.
- 4. Shukla & Grewal, Advanced Accounting, S.Chand & Co., 2018.
- 5. Introduction to Financial Accounting- Chadwick, L. PHI, 2nd Edition, 2019
- 6. Financial Accounting Gary A. Porter, Curtis L, Norton, Gand Valley State University. Sixth Edition.2013

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks
PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

Note: Questions in Section B shall be in the proportion of 20:80 between Theory and Problems.

SBAB1102	BUSINES ECONOMICS	L	T	Р	EL	Credits	Total Marks
SDADIIUZ	BUSINES ECONOMICS	4	0	0	0	4	100

- > To understand the Principles of Economics in Business.
- To gain knowledge on economic concepts and obtain optimal decisions to business problems.
- > To develop analytical skills through application of the concepts to the business decisions.

UNIT 1 INTRODUCTION

12 Hrs

Business Economics -scope and objectives - nature and types of business decisions - Micro and Macro Economics - Scope - Relevance of Economics in Business Management - Utility analysis- Marginal Theory of utilities and Equi-Marginal theory of utility.

UNIT 2 DEMAND AND SUPPLY FUNCTIONS

12 Hrs.

Demand theory - objectives- Demand analysis - Demand schedule - Demand Curve - Laws of Demand - Elasticity of Demand -Types and Measurement - Indifference curves analysis - Laws of Supply - Elasticity of Supply - Consumer Equilibrium - Consumer Surplus

UNIT 3 PRODUCTION

12 Hrs.

Analysis of Production function - Laws of production, Laws of increasing returns and Laws of constant returns - Laws of Returns to Scale - Equal product curves and Producers equilibrium

UNIT 4 MARKET ANALYSIS

12 Hrs.

Market analysis - Nature of market - Types of markets and their characteristics - Pricing under different market structures — Perfect Competition - Monopoly - Oligopoly and Monopolistic competition - Price discrimination under monopoly competition.

UNIT 5 THEORIES OF FACTOR PAYMENT

12 Hrs.

Theories of factor pricing - factor pricing vs. product pricing - Theories of rent, Theories of interest, Theories of wages, Theories of profit - Concept of profit maximization.

Max. 60 Hrs.

COURSE OUTCOMES.

- **CO1** Describe the Micro and Macro Economic Principles.
- **CO2** Understand the concept of Demand and Supply concepts.
- **CO3** Determine Production and Cost Estimates.
- **CO4** Employ marginal analysis for decision making.
- **CO5** Analyze operations of market under varying competitive conditions.
- **CO6** Formulate profit maximization.

- 1. Dr..S.Shankaran, Business Economics, Margham Publications, 23rd Edition, 2021.
- 2. P.L. Mehta, Managerial Economics- Analysis, Problems & Cases, Sultan Chand & Sons, 21st Edition, 2019.
- 3. K.L.Maheshwari, R.L.Varshney, Managerial Economics, Sultan Chand & Sons, 22nd Edition, 2014.
- 4. T. Aryamala ,Business Economics,,Vijay Nicole Imprints Private Ltd,13thEdition , 2018.
- 5. I Png ·Managerial Economics ,fifth edition · 2015

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks
PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

CMTD440C	DUCINECS STATISTICS	L	T	Р	EL	Credits	Total Marks
SMTB1106	BUSINESS STATISTICS	4	0	0	0	4	100

- To learn the different sources of data collection and data presentation
- > To understand the significance of advanced concepts of Statistics
- > To understand methods of correlation and regression

UNIT 1 INTRODUCTION

12 Hrs.

Introduction - Classification and Tabulation of Statistical Data - Diagrammatic and Graphical representation of data.

UNIT 2 DESCRIPTIVE STATISTICS

12 Hrs.

Measures of Central Tendency - Mean, Median and Mode - Dispersion- Range- Quartile Deviation-Mean Deviation- Standard Deviation - Measures of Skewness.

UNIT 3 CORRELATION & REGRESSION

12 Hrs.

Correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation - Regression Lines and Regression Coefficients.

UNIT 4 PROBABILITY

12 Hrs.

Definitions - Examples of Sample Space, Events, Independent Events and Conditional Events - Axiomatic and classical approach to probability. - Addition, Multiplication and Baye's theorem with Simple Applications.

UNIT 5 TIME SERIES

12 Hrs.

Time Series - Components of Time Series - Measurements of Trend - Semi Average Method, Moving Average Method - Methods of Least Squares

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the different sources and methods of data collection and data presentation
- CO2 Evaluate the central tendency, measures of dispersion, and measures of Skewness and Kurtosis
- **CO3** Analyse the methods of correlation and regression
- **CO4** Apply Baye's theorem for solving conditional probability problems.
- **CO5** Solve problems based on components of time series
- **CO6** Acquaint knowledge to estimate the least square methods of trend analysis

- 1. Gupta.S.C. Fundamentals of Statistics, Himalaya Publishers, 5th Edition, 2019.
- 2. S.P.Gupta, Business Statistics, Sultan Chand & Sons, 43rd Edition, 2014.
- 3. Vittal.P.R., Business Statistics, Margham Publications, 3rdedition, 2009.
- 4. Lex Holmes, University of Oklahoma, Introductory Business statistics, Open stax publishing company. 2017.
- 5. NoreanR. Sharpe, Business Statistics, Pearson Publication, 4th Edition, 2023

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

SHSB1201	GENERAL ENGLISH II	L	T	Р	EL	Credits	Total Marks
30301201	GENERAL ENGLISH II	3	0	0	0	3	100

- ➤ To provide opportunities for students to read and respond to representations of current issues through texts that present themes.
- > To develop skills relating to creative writing.
- > To provide an opportunity to the students to improve their Spoken Language.

UNIT 1 9 Hrs.

Listening for details, Speaking - making a presentation, reading for details and Global Comprehension Vocabulary Binomials, Types of Words- Synonyms, Antonyms that describe people, things and their actions - Paired Expressions -Letter Writing - Informal Letters- Letter to a Friend / Family Members - Creating blogs to post written materials.

UNIT 2 9 Hrs.

Listening for details - Speaking: Giving Interview, Public Speech based on specific topics given. Reading for Comprehension and for overall idea - Vocabulary: phrases - Sentence Pattern - Contextual guessing of words- Singular, Plural- Letter writing- Formal letters- Inviting dignitary for a function, Application for job with resume.

UNIT 3 9 Hrs.

Listening for details - Telephonic conversation – Speaking: Narrating a Story - Vocabulary: positive and negative connotations - Language Focus: Adjective- Degrees of Comparison, Direct and Indirect Speech - Types of Sentences (simple, compound, complex) - Collocations -Letter to the Editor (Social Issues) – Hints Development.

UNIT 4 9 Hrs.

Listening for Overall information - Making requests and suggestions - Speaking: Group Discussion - Vocabulary: Homonyms and Homophones - Language Focus: Transitive and Intransitive verbs - Writing: Precis writing, Story Writing - Process description (Flow chart)

UNIT 5 9 Hrs.

Listening for specific details - Speaking using imagination. Reading to identify facts - Language focus: Modal Auxiliary Verbs Writing: Imaginative writing by predicting, Argumentative Essay, Writing a Book or Film review. Vocabulary: Countable and Uncountable Nouns, foreign nouns and framing of plurals.

Max. 45 Hrs.

COURSE OUTCOMES

- **CO1 -** Remember knowledge of linking words related to both spoken and written discourse
- **CO2** Understand collocations, words to express one's point of view in both writing and speaking
- **CO3 -** Apply the rules for writing compare and contrast paragraphs by using cohesive devices based on prompts given
- CO4 Analyse critical thinking skills by framing questions related to elements of reasoning
- **CO5** Evaluate written pieces to self-correct in the topic areas of verbs, reported speech, and punctuation
- **CO6** Equip the students with the required Professional Skills

- 1. Sen S, Mahendra etal. (2015) *Communication and Language Skills*. Foundation books. Chennai
- 2. Strunk Jr., William, and E.B. White. The Elements of Style. Allyn and Bacon, 2000.
- 3. Murphy, Raymond. English Grammar in Use. Cambridge University Press, 2019.
- 4. Thomson, A.J., and A.V. Martinet. A Practical English Grammar. Oxford University Press, 2013.
- 5. Straus, Jane. The Blue Book of Grammar and Punctuation. John Wiley & Sons, 2014.
- 6. Swan, Michael. Practical English Usage. Oxford University Press, 2016.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks
PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

SBAB1201	CORPORATE CORRESPONDENCE	L	T	Р	EL	Credits	Total Marks
SDADIZUI	CORPORATE CORRESPONDENCE	4	0	0	0	4	100

- > Develop an understanding of the need to specialize communication approaches to the specific needs of the situation and the participants.
- Develop the fundamental skills of business communication techniques and the ability to be effective in writing business documents
- Learn to use standard formats, techniques, and documents to gain credibility in business settings

UNIT 1 INTRODUCTION

12 Hrs.

Nature, Process and Importance of Communication, Types of Communication, Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

UNIT 2 BUSINESS CORRESPONDENCE

12 Hrs.

Letter Writing, presentation, enquiry, orders, quotation, tenders, Sales letters, claim & adjustment letters and business correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

UNIT 3 REPORT WRITING

12 Hrs.

Define the basic format of a report, types of reports, identify the steps of report writing, write a report meeting the format requirements, and determine the process of writing a report, importance reports.

UNIT 4 BUSINESS LANGUAGE AND PRESENTATION

12 Hrs.

Importance of Business language, Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing, Interview Letter. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

UNIT 5 TECHNOLOGY AND BUSINESS COMMUNICATION

12 Hrs.

Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Apply business communication theory to solve workplace communication issues.
- **CO2** Demonstrate the communication skills required in the workplace.
- **CO3** Understand complex ideas in written and spoken formats.
- **CO4** Express complex ideas accurately in written and spoken formats.
- **CO5** Manage resources effectively and efficiently in an academic context.
- **CO6** Obtain information from a variety of sources and use it ethically.

- 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.2020
- **2.** Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH, 4th Edition, 2012
- 3. Chaturvedi P. D, Chaturvedi M. Business Communication: Concepts, Cases and Applications. Pearson Education India. Second Edition 2011
- Pal, Rajendra and Korlahalli, J.S. Essentials of Business Communication. Sultan Chand & Sons. 2011
- **5.** Herta Murphy and Herbert Hildebrandt and Jane Thomas, Effective Business Communication , 7th Edition, Tmh Publishier. 2018

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks
PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

SBAB1202	COMPUTING ESSENTIALS	L	T	Р	EL	Credits	Total Marks
SDADIZUZ	COMPUTING ESSENTIALS	4	0	0	0	4	100

- To impart knowledge on computer basics.
- > To acquire the concept of computer operating system.
- > To educate on internet communications

UNIT 1 COMPUTER APPLICATIONS & BASICS

12 Hrs.

Introduction, - Basic Applications of Computer-Components of Computer -Connecting Computer Components- Computer Hardware & Software

UNIT 2 COMPUTER OPERATING SYSTEM

12 Hrs.

Basics of Operating System – Linux – Windows - Task Icons – Bars - System Settings -Setting Date & Time - File Management

UNIT 3 WORD PROCESSING

12 Hrs.

Introduction, Printing a File, Document Creation & Editing, Saving, Text Formatting

UNIT 4 MICROSOFT EXCEL & USING SPREADSHEETS

12 Hrs.

Introduction- Rows - Columns & Cells -Basics Excel Formulas and Functions - Using spread sheet.

UNIT 5 INTERNET & COMMUNICATIONS & COLLABORATION

12 Hrs.

Basics of Computer Networks- Internet - Search Engines, -URLs,- How to use Web Browser Basics of Email, How to use Email, Instant Messaging

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 Familiar with computing essentials
- CO2 Understand the concept of hardware and software system.
- CO3 Analyzing the various internet communications
- CO4 Gain sustainable knowledge on computer networks
- CO5 Explain different technique of Excel
- CO6 Create Spreadsheet with different functions.

REFERENCE BOOKS:

- 1. Wallace Wang, Absolute Beginners Guide to Computing, Apress; 1st ed. edition (26 December 2016)
- 2. Kyle MacRae, Using Your Computer The Beginners, HAYNES PUBLISHER 3rd/ed by, 2011
- 3. Michael Miller, Absolute Beginner's Guide to Computer Basics, 7th Edition, 2019.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

SCOP1201	ADVANCED FINANCIAL ACCOUNTING	L	T	Р	EL	Credits	Total Marks
SCOBIZOI	ADVANCED FINANCIAL ACCOUNTING	4	2	0	0	4	100

- > To understand the financial accounting concepts of departments and branches.
- > To prepare accounts for hire purchase and installment system.
- > To learn the methods of maintaining partnership accounts.

UNIT 1 BRANCH ACCOUNTS AND DEPARTMENTAL ACCOUNTS

12 Hrs.

Branch Accounting –Objectives- types of branches – Accounting treatment - Dependent Branches – Debtor's System - Stock and Debtor's System – Wholesale branch system - Final Accounts System-Distinction between Whole Sale Profit and Retail Profit - Independent Branch. Departmental Accounts - Objectives - Basis for Allocation of Expenses - Inter Departmental Transfer at Cost or Selling Price - Treatment of Expenses which cannot be allocated.

UNIT 2 HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM 12 Hrs.

Hire Purchase and Trading Installment - Accounting treatment-Calculation of Interest - Default and Repossession - Complete repossession - installment Purchase system - Accounting treatment.

UNIT 3 PARTNERSHIP ACCOUNTS

12 Hrs.

Partnership- Deed - Profit sharing ratios-Interest on Capital-Interest on Drawings-Profit and Loss Appropriation account - Revaluation account - Treatment of Goodwill - Capital Accounts of Partners - Admission of a partner-Retirement of a partner-Death of a partner.

UNIT 4 DISSOLUTION OF PARTNERSHIP

12 Hrs.

Dissolution of a Partnership-Insolvency of a Partner (Application of Indian Partnership Act 1932) Insolvency of all partners- Garner Vs Murray - Gradual realization of assets and piecemeal distribution.

UNIT 5 ACCOUNTING STANDARDS AND IFRS

12 Hrs

Objectives and Uses of Financial Statements for users - Role of Accounting Standards - Development of Accounting standards in India - Requirements of International Accounting Standards - Role of developing International Financial Reporting Standards - IFRS adoption or Convergence in India - Implementation plan in India- Indian Accounting standard - Difference between Indian AS and IFRS.

Max. 60 Hrs.

COURSE OUTCOME

- **CO1 -** Define the concepts of advanced financial accounting.
- CO2 Prepare Departmental and Branch accounts.
- **CO3** Discuss the Hire purchase and Installment system.
- **CO4** Analyze the financial statements for partnership.
- **CO5** Determine the accounting treatment for admission and retirement of partners.
- **CO6** Elaborate the procedure of dissolution of a firm.

- 1. P.C. Tulsian & Bharat Tulsian, Financial Accounting, S Chand Publication, 2nd Edition, 2016.
- 2. M. Hanif & A. Mukherjee, Financial Accounting I, McGraw Hill Education, 4th Edition, 2018.
- 3. Prasanna Chandra, Fundamentals of Financial Accounting, McGraw Hill Education, 6th Edition, 2017.
- 4. T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications, 2018.
- 5. Chadwick, L. PHI The Essence of Financial Accounting-, 2nd Edition
- 6. Gary A. Porter, Curtis L, Norton, Financial Accounting Grand Valley State University Sixth Edition.2013
- 7. Timoty Doupnik, Mark Finn, International Accounting 5th Edition. 2019.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks
PART B: 2 Questions from each unit with internal choice, each carrying 16 marks
80 Marks

Note: Questions in Section B shall be in the proportion of 20:80 between Theory and Problems.

SCOB1301	BUSINESS TAXATION	L	T	Р	EL	Credits	Total Marks
30001301	BUSINESS TAXATION	4	0	0	0	4	100

- > To gain knowledge of Tax system.
- > To explain the concept of customs duty.
- To understand Goods and services tax (GST).

UNIT 1 TAX SYSTEM

12 Hrs.

Objectives of Taxation – Canons – Tax System in India –Direct and Indirect Taxes – Indirect tax structure-Powers of Union and State to levy taxes - Recent Development in Indirect Taxes - Background behind implementing GST

UNIT 2 GOODS AND SERVICE TAX (GST) OVERVIEW

12 Hrs.

The need - Administrative structure of GST- Taxes covered by GST- Scope of supply- Levy of tax- Rate Structure- Taxable Events — Officers as per CGST Act - Officers as per SGST Act — Benefits of GST-SGST-CGST and IGST- Jurisdiction — Appointment- Powers- Procedure for Registration — Amendment — Cancellation of registration.

UNIT 3 CUSTOMS DUTY

12 Hrs.

Levy and Collection of customs duty – Organization of the Department customs – Officers of the customs – Powers – Appellate machinery – Infringement of the law – Offences and penalties – Exemption from duty – Customs duty drawback – Duty Free Zones.

UNIT 4 GST AUDIT

12 Hrs.

Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – Eligibility and Practice and Career avenues

UNIT 5 GST TAXATION / ASSESSMENT PROCEEDINGS

12 Hrs.

Tax Returns- refund –Input Tax Credit- Reverse Charge Mechanism- Composition under GST- Benefits claimed- Types of GST returns and their due dates-late filing

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Enable to know about the Tax system in India.
- **CO2** Explain the levy, collection methods, offences, penalties and settlement of Central Excise Duty.
- **CO3** Enlighten about the customs duty levy, collections, exemptions offences and penalties etc.
- CO4 Know about the concepts of GST in India.
- **CO5** Understand the provisions relating to GST.
- **CO6** Describe the procedure of appointment and powers of the officers of GST.

- 1. P. Radhakrishnan, Business Taxation, Kalyani publication, New Delhi, Edition 2023.
- 2. Srinivasan N.P and Priya Swami. M, Business Taxation, Kalyani publishers Edition 2023
- 3. Pagaredinkar, Business Taxation, Sultan Chand and Sons, 2022.
- 4. Senthil and Senthil, Business Taxation, Himalaya Publication, 4thEdition
- 5. V.S. Datey, Central Excise, JBA Publishers, Edition 2023. Reddy. T.S and Y. Hari Prasad reddy, Business Taxation (Goods & Services TAX GST
- 6. Vinodk.Singania, Indirect Tax, Sultan Chand and Sons, Edition2023.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks
PART B: 2 Questions from each unit with internal choice, each carrying 16 marks
80 Marks

SCOB1302	COMMERCIAL LAW	L	Т	Р	Credits	Total Marks
30001302	COMMERCIAL LAW	4	0	0	4	100

- > To enlighten the Students Knowledge on Commercial Laws.
- ➤ To highlight the Provisions of Law governing the General Contract and Special Contract.
- > To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

UNIT 1 INDIAN CONTRACT ACT 1872 – GENERAL CONTRACTS 12 Hrs.

Meaning Nature - Scope of Business law. Law of Contract - Definition, Nature- Types of Contract - Essential Elements of a Valid Contract - Quasi contract - Discharge of Contract - Remedies for Breach of Contract.

UNIT 2 INDIAN CONTRACT 1872 – SPECIAL CONTRACTS 12 Hrs.

Contract of Indemnity and Guarantee — Types, Rights and Liabilities- Discharge of surety from his liability; Contract of Bailment - Duties ,Rights of Bailee & Bailor – Termination- Contract of Agency - Classifications –Duties- Liabilities-Termination.

UNIT 3 SALE OF GOODS ACT 1930

12 Hrs.

Contract of Sale – Meaning- Difference between Sale and Agreement to Sell - Conditions and Warranties -Transfer of ownership in goods including sale by non-owners - Performance of Contract of Sale -Unpaid Seller – Meaning- Rights of an Unpaid Seller – Auction Sale.

UNIT 4 NEGOTIABLE INSTRUMENTS ACT 1881

12 Hrs.

Meaning, Definition, Features, Types, Parties to Negotiable Instruments- Holder and Holder in due course – Crossing – Endorsement – Material Alteration – Acceptance, Assignment, Negotiation – Rights and Liabilities of Parties – Dishonour of Negotiable Instrument.

UNIT 5 LIMITED LIABILITY PARTNERSHIP ACT 2008

12 Hrs.

Partnership Act 1932 – Meaning, Classification, Partnership Deed- Registration of Firms – Rights, Duties of Partners – Modes of Dissolution of Firm. LLP- Meaning- Features of LLP - Difference between LLP and Partnership - Incorporation Document - Winding up and Dissolution of LLP.

Max. 60 Hrs.

COURSE OUTCOME

- **CO1 -** Understanding basic laws affecting the operations of business enterprises
- **CO2** Identify the legal principles behind contractual agreements
- **CO3** Examine how businesses can be held liable in tort for the actions of their employees.
- **CO4** Application of various Laws in business practice.
- **CO5** Acquire knowledge on registration of firms.
- **CO6** Evaluate problems regarding legal issues

- 1. Anson, Contract Act, 29thEdn, Oxford University, 29th Edition, 2019
- 2. Avtar Singh, Mercantile Law, 11thEdn, Eastern Book Company, 2016
- 3. Dr. Umesh Maiya, Commercial Law. 1st Edn, New United Publishers, 2016
- 4. Gogna, Commercial Law, 6thEdn, S.Chand Publishing, 6th edition 2023.
- 5. N.D. Kapoor, Elements Of Mercantile Law, 34th Rev Edn, Sultan Chand & Sons ,2023
- 6. S.S.Gulshan, Business Law, 22nd Edn, New Age International Pvt Ltd.2020

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

SCOB1303	CORPORATE ACCOUNTING	L	Т	Р	EL	Credits	Total Marks
30001303	CORPORATE ACCOUNTING	4	2	0	0	4	100

- > To understand the concepts of corporate accounting.
- > To obtain knowledge of issue and redemption of shares and Debentures.
- > To learn the techniques of preparing the financial statements.

UNIT 1 ISSUE OF SHARES AND DEBENTURES

12 Hrs.

Issue of Shares and Debentures- Various Kinds – Forfeiture – Re-issue- Underwriting of Shares and Debentures.

UNIT 2 REDEMPTION OF PREFERENCE SHARES, DEBENTURES AND ACQUISITION OF BUSINESS

Redemption of Preference Shares and Debentures - Acquisition of Business - Profits Prior to Incorporation.

UNIT 3 COMPANY FINAL ACCOUNTS

12 Hrs.

12 Hrs.

Preparation of Company Final Accounts as per Companies Act 2013 - Computation of Managerial Remuneration - Calculations and Legal Provisions.

UNIT 4 VALUATION OF GOODWILL AND SHARES

12 Hrs.

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods.

UNIT 5 RECONSTRUCTION OF COMPANIES

12 Hrs.

Internal Reconstruction - Alteration of Share Capital - Capital Reduction - Methods of Internal Reconstruction. - Basic Concepts of External Reconstruction

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the basic concepts of corporate accounting.
- **CO2** Demonstrate proficiency in accounting treatment of issue and redemption of shares and debentures.
- **CO3** Explain the process of underwriting of shares and debentures.
- **CO4** Discuss the practical applications of Internal Reconstruction
- **CO5** Prepare the final accounts of company
- **CO6** Evaluate the value of goodwill and shares

- 1. Gupta R.L, Corporate Accounting, Sultan Chand & Sons, 15th Edition, 2015
- 2. Jain & Narang, Advanced Accountancy, Kalyani Publication, 20th Edition, 2018.
- 3. Reddy & Murthy, Corporate Accounting, Margham Publication.2017.
- 4. Hanif M and A Mukherjee, Fundamentals of Corporate Accounting, Mcgrawhill, 2019.
- 5. Warren, Carl S., Jones, Jefferson P.. Corporate *financial accounting* (15th ed.). United States(2019).

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

Note: Questions in Section A and B shall be in the proportion of 20:80 between Theory and Problems.

SCOB1304	FINANCIAL MARKETS	L	T	Р	Credits	Total Marks
00001304	THANOIAL MARKETO	4	0	0	4	100

- > To learn the important concept of financial markets
- > To gain knowledge about different financial Instruments.
- > To understand the concept of commodity market.

UNIT 1 INTRODUCTION TO THE DEBT MARKETS

12 Hrs.

Evolution of Debt Markets in India - Primary market & secondary market - Money market & Debt Market in India - Fundamental features of debt instruments - Regulatory framework in the Indian debt market.

UNIT 2 INSTRUMENTS & PLAYERS IN DEBT MARKETS

12 Hrs.

Central government securities: bonds, T-bills, state government bonds, - Open market operations - Securities Trading Corporation of India - Primary dealers in Government Securities - Clearing Corporation of India.

UNIT 3 EQUITY MARKETS

12 Hrs.

Introduction - Growth of Corporate Sector and the simultaneous growth in the number of equity shareholders - Separation of ownership and management in companies - Development of equity culture in India- Current position.

UNIT 4 PRIMARY MARKET

12 Hrs.

Initial Public Offering - Methods followed, Book Building, Offer for sale - Role of Merchant bankers in fixing the price - Red - Herring Prospectus - it's unique features - ASBA and its features - Green Shoe option - Sweat equity, ESOP - Rights issue of shares, Non voting shares ,ADR, GDR,IDR.

UNIT 5 INTRODUCTION TO COMMODITY MARKET

12 Hrs.

Emergence of Commodity Market - Dynamics of global commodity markets - Commodity Exchanges in India - Role of Information in Commodity Markets - Linkages between equity markets and commodity markets - Commodity markets - Logistics and Warehousing.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1 -** Define the concepts on financial markets, its products
- **CO2** compare equity and commodity markets.
- **CO3** Execute investment decision applying theory to the real world.
- **CO4 -** Understand concepts related to the money market, the foreign market and the derivative markets.
- **CO5** Develop their career skills related to Stock Exchanges
- **CO6** Comprehend the personal financial planning and money market skills

- 1. Mishkin, Frederic S (2014): The economics of Money, Banking, and Financial Markets Ed. Pearson. 10th edition. (some chapters)
- 2. Le Roy, S.F. and Werner, J. (2010). Principles of Financial Economics. CambridgeUniversity Press
- 3. T.R. Jain R.L.Sarma Indian Financial System- VK Global publisher, First Edition, 2023
- 4. House Jithendra Gala Guide to Indian Stock markets , Buzzing Stock publishing, Revised 3rd Edition,2022
- 5. Stephen A Ross, Randolph, W. Werterfield, Brandford, Essentials of Corporate Finance, McGraw Hill Education, 11th Edition, 2023

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each- No Choice 20 Marks PART B: 2 Questions from each unit of internal choice, each carrying 16 marks 80 Marks

SCOB1401	MERGERS AND ACQUISITION	L	T	Р	EL	EL Credits Total Mark 0 4 100	Total Marks
	MERGERS AND ACQUISITION	4	0	0	0	4	100

- > To provide a comprehensive and in depth knowledge about mergers and acquisitions.
- > To get acquainted with various forms of re-organizations.
- > To understand factors influencing the valuation of a business.

UNIT 1 INTRODUCTION TO MERGERS &. ACQUISITIONS

12 Hrs.

Background -Types of Re-organization -Internal and External Re-organization -Stock Swap - Section 293 (1) (a) of the Companies Act, 1956 - Sick Companies - Benefits of Re-organization -Re-organization Costs - Due Diligence.

UNIT 2 SCHEME OF COMPROMISE, ARRANGEMENT OR RE-CONSTRUCTION

12 Hrs.

Arrangement - Unsecured Creditors - Appointed Date and Effective Date - Power to compromise or make arrangements with creditors and members - NCLT's Power to Enforce Compromise or Arrangement -NCLT's Power for Facilitating Reconstruction or Amalgamation - Dissenting Shareholders - Amalgamation in National Interest by Central Government

UNIT 3 BUY-BACK OF SECURITIES

12 Hrs.

Regulation and Definitions of Associate - Control- Small Share-holder- Tender Offer- Permitted Methods of Buy-back - Provisions in the Companies Act, 1956 - Buy-back through Tender Offer - Escrow Account in Tender Offer - Payment to Security-holders in Tender Offer - Buy-back from Open Market - General Obligations.

UNIT4 DE-LISTING OF EQUITY SHARES

12 Hrs.

De-listing of Equity Shares - Regulation and Definitions - Voluntary De-listing- Exit Opportunity- Letter of Offer-Bidding Period - Share-holder Rights in Book - Building Process- Floor Price Promoter's Right to Reject Offer Price- Successful Voluntary Offer- Payment of Consideration / Return of Equity Shares-Share-holders' Rights Post-Offer - Failure of Offer - Post-Closure Announcement - Compulsory De-listing-Share-holders' Rights in Compulsory De-listing- Provisions for Small Companies-Listing of delisted shares. Valuation - Background - Valuation Methods-

UNIT 5 ACCOUNTING FOR MERGERS & ACQUISITIONS

12 Hrs.

Accounting for Mergers & Acquisitions- Regulatory Framework - Accounting for Amalgamations - Types of Amalgamations - Pooling of Interests Method of Accounting - Purchase Method of Accounting-Consideration - Reserves - Goodwill- Profit & Loss Account Balance - Disclosures - Amalgamation after Balance Sheet Date - Accounting for Fixed Assets - Intangible Assets - Accounting for Taxes on Income in case of an Amalgamation

Max 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 Understand the concept of mergers and acquisition
- **CO2 -** Recognize the importance of re-organization
- CO3 Examine the ways of investment through the buy-back securities
- **CO4 -** Classify the de-listing equity shares and application of various valuation methods
- **CO5** Integrate new acquisitions efficiently and effectively
- **CO6** Create regulatory framework for Mergers and Acquisitions.

TEXT / REFERENCE BOOKS

- 1. Rajeshwer C H. 2004, Merger and Acquisition New Perspectives ICFAI Press
- 2. Sudi Sudarsanam: Creating Value from Mergers and Acquisitions: The Challenge, Pearson Publications, second edition, 2011.
- 3. Prasad G. Godbole: Mergers Acquisitions and Corporate Restructuring, Vikas Publications, Second Edition. 2012.
- 4. B Rajesh Kumar: Mergers and Acquisitions, Text and Cases, Tata McGraw Hill. Second Edition, 2010.
- 5. K. R. /Amalgamations Sampath: Mergers, Takeovers, Joint Ventures, LLPs and Corporate Restructure, Snow White Publications, 11th Edition, 2018.
- 6. Andrew J Sherman, Merger and Acquisition A to Z, Harper Collins Leadership, Fourth Edition, 2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each- No Choice 20 Marks PART B: 2 Questions from each unit of internal choice, each carrying 16 marks 80 Marks

SCOB1402	COMPANY LAW	L	L T P EL	Credits	Total Marks		
3COB 1402	COMPANT LAW	4	0	0	0	4	100

- ➤ To impart knowledge on the provisions of the Companies Act 2013.
- > To understand Corporate Governance.
- > To learn the concepts of auditing and winding up of company.

UNIT 1 NATURE AND FORMATION OF A COMPANY

12 Hrs.

Definition of Company – Characteristics – Lifting of Corporate Veil – Types- Formation and Incorporation of a Company – Promoter – Memorandum and Articles of Association – Contents, Alteration -Doctrine of Ultra Vires - Doctrine of Constructive Notice - Doctrine of Indoor Management.

UNIT 2 PROSPECTUS

12 Hrs.

Definition of Prospectus – Essentials- Formalities in Issuing Prospectus – Statement in lieu of prospectus– Liability for Misstatement- Modes of Acquiring Membership – Rights, Termination- Shares and Debentures and Share Capital.

UNIT 3 MANAGERIAL PERSONNEL: DIRECTORS & MANAGERS

12 Hrs.

Classification of Directors- Women Directors- Independent Director- Small Shareholder's Director-Disqualifications- Director Identity Number (DIN)- Appointment- Legal positions- Powers and Duties-Removal of Directors- Key Managerial Personnel Types of Meeting.

UNIT 4 ACCOUNTS, AUDIT AND INVESTIGATION

12 Hrs.

Books of Account – Auditor's Qualification – Appointment – Removal – Special Audit – Audit of Cost Accounts – Investigation Inspectors and their Powers – National Advisory Committee on Accounting Standard – Audit Committee- Prevention of Oppression and Mismanagement.

UNIT 5 WINDING-UP OF A COMPANY

12 Hrs.

Compulsory Winding up by Court – Official Liquidator – Statement of Affairs – Contributors – Voluntary Winding Up – Winding Up subject to Supervision of Court – Consequences - -Defunct Company- NCLT - Principles of Corporate Governance.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1 -** Understand the provisions of the Companies Act 2013.
- **CO2** Interpret the Statutory requirements.
- **CO3** Organize the appointment of managerial personnel.
- **CO4** Analyze the importance of Corporate Governance.
- **CO5** Explain corporate liquidation.
- **CO6** Demonstrate skills in the corporate world.

- 1. Sumit Pahwa, Corporate Law Referencer, Oakbridge Publications, 9th Edition, 2023.
- 2. Myneni S R, Company Law, Asia Law House, 5th Edition, 2021.
- 3. Kapoor N D, Elements of Company Law, Sultan Chand & Sons,37th Edition,2018.
- 4. Kuchal S C,Company Law and Secretarial Practice,Vikas Publishing House,2nd Edition,2017
- 5. Bhandari M C, Guide to Company Law Procedures, Wadhwa Publication, 1st Edition, 2017
- 6. Maheshwari S N, Elements of Corporate Law, Himalaya Publishing House.6th Edition,2017

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each- No Choice 20 Marks
PART B: 2 Questions from each unit of internal choice, each carrying 16 marks 80 Marks

SCOB1403	INCOME TAX LAW AND PRACTICE	L	Τ	Р	EL	Credits	Total Marks
	INCOME TAX LAW AND PRACTICE	4	4 0 0 0 4	4	100		

- > To understand the provisions of Income Tax.
- > To create awareness on Tax assessment procedures.
- > To familiarize the concepts of Tax planning and Clubbing of Various Income.

UNIT 1 BASIC CONCEPTS OF INCOME TAX

12 Hrs.

Introduction of Indian income tax act- Canons of Taxation- Basic concepts: income, agriculture income, casual income previous year, assessment year, Gross Total Income, Total Income, person, assesseresidential status and tax liability- exempted income.

UNIT 2 INCOME FROM SALARY

12 Hrs.

Allowances- Valuation of perquisites- Retirement Benefits and its computation - Deduction from salary-profits in lieu of salary - provident funds- deductions under Sec 80C.Computation of Taxable salary.

UNIT 3 HOUSE PROPERTY AND BUSINESS INCOME

12 Hrs.

Income from House Property- Annual value - deductions from annual leave- computation under different circumstances. -Income from business and profession - allowable and not allowable expenses - general deductions- computation of income from business and profession.

UNIT 4 CAPITAL GAIN AND OTHER SOURCES

12 Hrs.

Income under capital gains, Types of capital gain- Exempted capital gains - Computation of capital gains - Income from other sources - computation and deductions.

UNIT 5 ASSESSMENT PROCEDURES

12 Hrs.

Clubbing of income - Carrying forward and set off - Permissible deductions from gross total income-Sec 80C to 80U. Assessment procedure - Permanent Account Number (PAN) tax deducted at source. Advance payment of tax. Income tax authorities. Appeal, revision and penalties.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the sections and provisions of Income tax act.
- **CO2** Determine Residential status
- **CO3** Assess different Heads of Income
- CO4 -. Distinguish taxable income and exempted Income
- **CO5** Recognize the opportunities for tax saving.
- **CO6** Computation of tax Liability

- 1. Singhanar V.K: Students' Guide to Income Fax; Taxmann, Delhi. 2022
- 2. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi, 2022
- 3. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.2022
- 4. Dinker Pagare Income Tax Law and Practice: Sultan Chand & Sons, New Delhi.2022
- 5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.2022

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

Note: Questions in Section A and B shall be in the proportion of 20:80 between Theory and Problems.

SCOB1404	MARKETING REQUISITES	L	T	Р	EL	Credits	Total Marks
	WARRETING REQUISITES	4	0	0	0	4	100

- > To outline key marketing concepts and its application to different markets.
- To identify factors and processes essential for designing marketing strategy.
- > To analyze and examine the implementation of marketing concepts and strategy to firms.

UNIT 1 INTRODUCTION

12 Hrs

Introduction to Marketing Management – Difference between Selling and Marketing –Marketing Management Philosophies – Marketing Environment – Adapting Marketing to new liberalized economy - Digitalization, Customization and Artificial Intelligence.

UNIT 2 MARKET SEGMENTATION & CONSUMER BEHAVIOR

12 Hrs.

Identification of market – Market Segmentation – STP Approach – Market Research – Market Information System – Consumer Behavior – Buying Decision Process – Factors influencing buying behavior.

UNIT 3 PRODUCTS AND PRICING

12 Hrs.

Product – Layers of Product – Product Classification – Product Mix decisions – Product Life Cycle and Marketing Mix – Branding Labeling and Packaging - Pricing objectives – Factors influencing pricing – Pricing methods and strategy.

UNIT 4 CHANNELS OF DISTRIBUTION AND PROMOTION

12 Hrs.

Channel Decision - Nature of Marketing Channels -. Types of Channel flows - Channel functions - Functions of Retailers and wholesalers - Promotion: Nature and importance of promotion; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Integrated Marketing Communication (IMC).

UNIT 5 RECENT DEVELOPMENTS IN MARKETING

12 Hrs.

Marketing of services – Rural Marketing – International Marketing – Digital Marketing – Marketing through Social Channels – B2B Marketing - Green Marketing.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1 -** Identify the scope and significance of Marketing In Domain Industry
- **CO2** Examine marketing concepts and phenomenon to current business events In the Industry.
- CO3 Coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms
- **CO4** Illustrate market research skills for designing innovative marketing strategies for business firms
- **CO5** Practice marketing communication skills relevant to the corporate world.
- **CO6 -** Produce a coherent written statement and oral presentation of the analyze of a complex business issue.

- 1. K.S. Chandrasekar, MARKETING MANAGEMENT TEXT AND CASES, Tata McGraw-Hill Publication, New Delhi.2019
- 2. Govindarajan, MARKETING MANAGEMENT CONCEPTS, CASES, CHHALLENGES AND TRENDS, Prentice Hall of India, New Delhl. 2019
- 3. Philip Kotler, MARKETING MANAGEMENT- ANALYSIS PLANNING AND CONTROL, Prentice Hall of India, New Delhi, 2016
- 4. Ramaswamy. V S & Namakumari. S, MARKETING MANAGEMENT-PLANNING IMPLEMENTATION AND CONTROL, Macmillan Business Books, New Delihi, 2018
- 5. Venkata Sai Srinivasa Rao Muramalla, MARKETING MANAGEMENT, Theory, concepts and applications, Dec 2019.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each- No Choice 20 Marks PART B: 2 Questions from each unit of internal choice, each carrying 16 marks 80 Marks

SBAB1501	INNOVATION AND ENTREPRENEURSHIP	L	Т	Р	EL	Credits	Total Marks
00/10/1	INNOVATION AND ENTRE! RENEOROTH	4	0	0	0	4	100

- > To understand the concepts of entrepreneurship and innovation.
- > To gain knowledge on business idea and opportunities.
- > To identify the sources of finance for entrepreneurs

UNIT 1 ENTREPRENEURSHIP

12 Hrs.

Entrepreneurship, its Nature and Characteristics – Functions - Entrepreneur and his Traits – Types – Distinction between Entrepreneur and Manager – Factors influencing an entrepreneur – Challenges faced by Entrepreneurs – Intrapreneurs - Women Entrepreneurs – Entrepreneurial Motivation – Case studies of Successful Entrepreneurs.

UNIT 2 INNOVATION

12 Hrs.

Creativity – Components, Individual and Group Creativity - Barriers to Creativity – Innovation – Sources – Benefits– Types– Innovation Drivers – Managerial roles and behavior in Innovation – Difference between innovation and invention - Innovation Process – IPR - Role in protecting Innovation.

UNIT 3 BUSINESS IDEA AND OPPORTUNITIES

12 Hrs.

Idea Generation – sources – methods - Ideas to Business Opportunity - Business opportunities in various sectors - Opportunity assessment.

UNIT 4 PROJECT FORMULATION

12 Hrs.

Environmental Scanning, SWOT Analysis, Business Planning Process-Elements-Preparation of a project Plan-Components-Market Plan- Financial plan-operational plan- Feasibility Analysis- Economic Analysis-Financial Analysis-Market and Technological Analysis.

UNIT 5 SOURCES OF FINANCE

12 Hrs.

Sources of Finance- Venture capital- Angel Investors-Commercial banks- Government – Agencies - Grants and Schemes.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1 -** Understand the concepts of entrepreneurship and innovation
- **CO2 -** Demonstrate an ability to engage in entrepreneurial and innovation process.
- **CO3** Analyze the potential business opportunities and finance to establish the enterprise.
- **CO4** Acquire the skills and knowledge related to the various phases in venture creation process.
- **CO5** Appraise the components of IPR.
- **CO6** Create a well-structured business plan

- 1. Gupta C.B, & Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, 2023.
- 2. Tom Kelley, The Art of Innovation, Harper Collins Business, 2016
- 3. Dr. Achut P. Pednekar, Entrepreneurship Himalaya Publishing House, 2019
- 4. Dr. P. Rizwan Ahmed, Creativity and Innovation Management, Margham Publications, 1st edition, 2015.
- 5. Shlomo Maital, D. V. R. Seshadri, Innovation and Management, Response Books, 2018
- 6. Dr. Rajeev Kumar Agrawal, Fundamentals of Entrepreneurship, Weser Books, 2018

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

SCOB1501	MANAGEMENT ACCOUNTING	L	T	Р	EL		Total Marks
30001301	MANAGEMENT ACCOUNTING	4	2	0	0	4	100

- To gain the basic knowledge of Management accounting concepts.
- > To enable the students to prepare Budgets.
- > To interpret the financial data for managerial planning, control and decision making.

UNIT 1 INTRODUCTION OF MANAGEMENT ACCOUNTING

12 Hr

Objectives -functions- Advantages and Limitations- role of management accountant, relationship between financial accounting, cost accounting and management accounting - Techniques of Financial Statements - Types and methods of financial analysis - Comparative Statements, Common Size Statements, Trend Analysis.

UNIT 2 RATIO ANALYSIS

12 Hrs.

Accounting Ratios – Significance, advantages and limitations of Ratio analysis- Classification of ratios - Liquidity, Solvency, Turnover and Profitability ratios - Computation of ratios.

UNIT 3 FUND FLOW AND CASH FLOW ANALYSIS

12 Hrs

Funds Flow and Cash flow analysis - Concept of fund - Sources and uses of funds - Statement of changes in working capital, calculation of funds from operations- funds flow statement - Cash flow analysis as per the AS and IFRS requirements.

UNIT 4 BUDGETS AND BUDGETARY CONTROL

12 Hrs.

Budgetary control - Objective, Procedures, Essentials, Advantages and Limitations of Budgetary control - Types of Budgets -Fixed budget, Flexible budget, Cash Budget, Sales Budget, Production Budget, Materials Budget, and Master Budget - Various budgetary techniques and practices.

UNIT 5 MARGINAL COSTING

12 Hrs.

Absorption Costing and Marginal Costing - Cost Volume Profit Analysis - Break Even Analysis - Break Even Chart - Margin of Safety - Application of Marginal Costing in Decision Making – Make or Buy, Shut down or continue Decisions.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the techniques of Management Accounting.
- **CO2** Explain the financial position of an organization
- **CO3** Identify appropriate budgetary techniques.
- **CO4** Analyze the financial statements.
- **CO5** Evaluate the financial performance of an organization.
- **CO6** Create financial reports for management.

- 1. M.Y.Khan, P.K.Jain, Management Accounting, McGraw Hill Publication, 7th Edition, 2017.
- 2. Surender Singh, Management Accounting, PHI Publication, 1st Edition, 2016.
- 3. T.S. Reddy and A. Murthy, Management Accounting, 2020
- 4. Aggrawal Simmi Jain S.P., Narang K.L., Management Accounting, 2016
- 5. Sharma and Shashi Gupta, Management Accounting, Kalyani Publishers, 13th Edition, 2016.
- 6. S.N.Maheswari, Accounting for Management, Vikas publications, 4th Edition, 2018.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks
PART B: 2 Questions from each unit with internal choice, each carrying 16 marks
80 Marks

Note: Questions in Section B shall be in the proportion of 20:80 between Theory and Problems.

SCOB1502	CORPORATE FINANCE	L	T	Р	EL		Total Marks
30001302	CORPORATE FINANCE	4	0	0	0	4	100

- To impart knowledge on Corporate Finance.
- > To provide knowledge about capitalization.
- > To educate on risk and returns associated with the investment avenues.

UNIT 1 INTRODUCTION 12 Hrs.

Principles of Corporate finance, meaning and steps in financial planning, types of financial plan, significance of financial planning, importance of financial planning, essential features of a good financial plan.

UNIT 2 SOURCES OF CAPITAL

12 Hrs.

Meaning of Capital, Classification of capital, capitalization theory and concepts, factors determining capital requirements, types of capital, features and sources of fixed capital, factors determining fixed capital requirements, meaning, features and sources of working capital, Factors determining working capital requirements, types of working capital, significance of adequate Working capital and fixed capital.

UNIT 3 CAPITAL STRUCTURE

12 Hrs.

Capital structure, Basics, forms of capital sources, capitalization, under and over capitalization, importance of capital structure, theories on capital structure, cost of capital, concepts ,significance, computation of cost of capital, leverages, types of leverage, EBIT and EPS analysis and its application in Excel.

UNIT 4 CAPITAL BUDGETING

12 Hrs.

Capital budgeting, concepts, importance, methods, pay back methods, Average Rate of Return, Discounted cash flow techniques, NPV, IRR methods, Comparison of Different methods, Factors determining Cash needs, Basic strategies, capital gearing, meaning, types and advantages, trading on equity, types and advantages and limitations.

UNIT 5 RISK AND RETURN ANALYSIS

12 Hrs.

Risk and return associated with the investments, historical and expected return, types of risk and measurement of risks, systematic and unsystematic risks, fundamental analysis, economic analysis, industry analysis and company analysis, technical analysis, computation of risk and return.

Max. 60 Hrs.

COURSE OUTCOMES

- CO1 Familiar with corporate Financial planning.
- CO2 Understand the challenges in market for investment.
- CO3 Analyzing the capital structure associated with investment.
- CO4 Gain sustainable knowledge on various forms and sources of capital.
- CO5 Acquiring the knowledge on different methods of capital budgeting.
- CO6 Analyze the risk and return associated with investment.

- 1. Sharma, R.K. & Gupta, Shashi., K. Business Organization and Management, 2nd Edition, 2016
- 2. Srivastava, R.M. Essentials of Business Finance, Himalaya Publishing House, Kalyani Publications. Edition 8, 2016
- 3. Singh, Preeti. Investment Management. Himalaya Publishing House, 14th Edition, 2016
- 4. Gordon, E. & Natarajan, K. Financial Markets and Institutions, Himalaya Publishing House.10th Revised Edition, 2016
- 5. Prakash G Apte, international Finance, McGraw Hill Education India, second edition,

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB1503	AUDITING AND ASSURANCE	L	Т	Р	EL	Credits	Total Marks
30001303	AUDITING AND ASSURANCE	4	0	0	0	4	100

- To provide working knowledge of the framework of auditing system in India.
- > To acquire an understanding of the tools, techniques and procedure of audit.
- > To enable the students to understand the need for preventing and detecting errors and frauds.

UNIT 1 CONCEPT, NEED AND PURPOSE OF AUDIT

12 Hrs.

Nature ,Scope and Objectives of Independent Financial Audit — Basic Principles Governing an Audit, Concept of Auditor's Independence — Errors and Fraud - Concepts and Means - Auditor's Responsibility towards Detection and Prevention of Fraud - Difference between Audit and Investigation - Classification of Audit- Recent Trends in Audit- EDP audit.

UNIT 2 AUDIT PROCEDURES AND

12 Hrs.

Auditing Engagement - Audit Planning- Audit Programme — Documentation: Audit Working Paper, Ownership and Custody of Working Papers - Audit file – Audit Note Book - Audit Memorandum. — Audit Evidence – Routine Checking, Test Checking and Auditing in Depth — Analytical Procedure and Substantive Testing in Auditing. — Audit of Educational Institutions, Hospitals and Hotels.

UNIT 3 AUDIT RISK AND INTERNAL CONTROL SYSTEM

12 Hrs.

Audit Risk – Concept and Types - Internal Control and its Objectives — Internal Check, Objectives — Internal Audit- Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor's Work.

UNIT 4 VOUCHING, VERIFICATION AND VALUATION

12 Hrs.

Vouching Objectives - Difference with Routine Checking - Factors to be Considered during Vouching - Vouching of Receipts and payments - Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation - Verification of Assets and Liabilities.

UNIT 5 COMPANY AUDITORS AND AUDIT REPORT

12 Hrs.

Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor — Depreciation — Concept and Provisions of the Companies Act — Divisible Profit and Dividend - Legal Decisions and Auditor's Responsibility - Distinction between Report and Certificate- Different Types of Report - Contents of Audit Report (As per Companies Act and Standards on Auditing)—True and Fair View Concept.

Max.60 Hrs

COURSE OUTCOMES

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

- **CO1 -** Learn ethical framework for auditing
- **CO2** Distinguish between Audit and Investigation.
- **CO3 -** Discuss different types of Audit
- **CO4 -** Apply the procedures to evaluate risk with governance and management
- **CO5** Describe the nature of internal control systems of audit
- **CO6** Develop the procedures for preparation of audit report.

- 1. Tandon et al, Practical Auditing, S.Chand, 2015
- 2. Gupta & Arora, Fundamentals of Auditing, TMH, 2016
- 3. Jha, A., Auditing and Corporate Governance, Taxmann, 2020
- 4. William Messier, Jr, Steven Glover and Douglas Prawitt, Auditing and Assurance Services, 2019
- 5. Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing, 2021
- 6. Standards on Audit (SA) issued by the Institute of Chartered Accountants of India, 2022-23

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

SBAB1601	BUSINESS RISKS	L	Τ	Р	EL	Credits	Total Marks
SDAD 1001	BUSINESS KISKS	4	0	0	0	4	100

- To gain knowledge and an insight into the spectrum of risks faced by businesses and to learn techniques of managing risks.
- To build capability for applying such learning to address risk related issues in real business scenarios.
- > To understand the shift in business risk perceptions and risk management, across cultures.

UNIT 1 INTRODUCTION

12 Hrs.

Business risk- Scope and Techniques – Risk and Uncertainty – Classification – Dynamic nature – Strategic and operational risks – Business Risk Versus Financial Risk – Information Risk – Liquidity Risk – Business risks and the economic environment.

UNIT 2 RISK MANAGEMENT

12 Hrs.

Concept of risk management – Objective and Process – Importance –Qualitative and Quantitative Techniques to manage risk – Enterprise risk management – Risk Management framework - Risk Management Strategy alignment with Business Strategy - Risk-based decision making - Levels of risk management - Corporate risk management - Management of risk by individuals.

UNIT 3 BUSINESS RISK MEASUREMENT

12 Hrs.

Components – Risk model – Evaluating – Mitigating credit risk – Quantification of risks – Impact of Business risk – Role of risk manager and risk committee in identifying risk – Credit scoring models - IT Risk Management – Disaster Recovery - Risk Culture and attitudes to risk management - Integrated Risk Reporting and Stakeholder responsibilities.

UNIT 4 RISK ASSOCIATED WITH CORPORATE GOVERNANCE

12 Hrs.

Business risks associated with governance - Description and evaluation of framework for Board level consideration of risk - Potential risks - Guidelines for Corporate Governance.

UNIT 5 OTHER RISKS AND ISSUES

12 Hrs.

Financial risks – Overview of liquidity markets - Sources of liquidity - Borrowing and investment principles – Managing and Evaluating liquidity risk – Other risks: Credit and counterparty risk, Commodity price risk – Risk Issues - Treasury operational risk and controls - External risk reporting.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1** To demonstrate knowledge of the range of risks faced by the organizations.
- **CO2** To understand the different ways of managing or mitigating the risks.
- **CO3** Apply various standards using theoretical models and appropriate tools.
- **CO4** To engage in critical thinking by analyzing situations and to solve problems.
- **CO5** Describe the risks facing organizations and match them with appropriate risk management strategies.
- **CO6** Apply fundamental theories and concepts in diverse and unpredictable business environments

- 1. Derivatives & Risk Management, N.R. Parasuraman, McGraw Hill, 2021
- 2. Hubbard, D. W., The failure of risk management: Why it's broken and how to fix it, John Wiley & Sons. 2020.
- 3. Paul Hopkin, Fundamentals of Risk Management, Kogan Page Publishers, 2018
- 4. McNeil, A. J., Frey, R., & Embrechts, P., Quantitative risk management: concepts, techniques and tools-revised edition. Princeton university press. (2015).
- 5. Michel Crouhy, Dan Galai, Robert Mark, The Essentials of Risk Management, McGraw Hill, 2023
- 6. John C Hull, Risk Management, Willey Finance Series, 2016

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB1601	COST ACCOUNTING	L	T	Р	EL	Credits	Total Marks
30001001	COST ACCOUNTING	4	0	0	0	4	100

- > To understand the basic principles of cost accounting
- > To explain elements of cost and preparation of cost sheet
- > To familiarize with cost controlling technique

UNIT 1 INTRODUCTION

12 Hrs.

Need for Cost Accounting - Advantages and limitations - Cost Accounting and Financial Accounting - Cost concepts and Cost objects - Methods of costing - Techniques - Cost Centre and Cost unit - Installation of good cost accounting system.

UNIT 2 ELEMENTS OF COST AND PREPARATION OF COST SHEET 12 Hrs.

Functional classification and ascertainment of cost – Preparation of cost sheets for manufacturing sector and service sector - Tenders and quotations.

UNIT 3 MATERIAL COST

12 Hrs.

Material Control – Types - Purchasing Procedure - Techniques of material control - Level Setting - Economic Order Quantity - JIT Inventory System - ABC Analysis - VED Analysis - Perpetual Inventory System and FNSD Analysis - Material Purchase and Storage Cost Price Methods – FIFO – LIFO - Average Cost - Inflated Price - Specific Price - Base Stock and HIFO - Market Price Method-Replacement Price - Realizable Value - Standard Price Methods- Current Standard Price and Base Standard Price.

UNIT 4 LABOUR COST

12 Hrs.

Labour turnover - Job Analysis - Job Evaluation - Merit Rating - Time Keeping, Idle Time and Overtime - Remuneration and Incentives: Methods of wage payment and incentives plan - Time Wage System - Piece Rate System - Taylor's Differential Piece Rate System - Merrick's Multiple Piece Rate System - Gant's Task and Bonus Plan - Halsey Premium Plan and Rowan Plan.

UNIT 5 OVERHEADS COST

12 Hrs.

Overhead Accounting - Classification - Allocation, Apportionment, Re-apportionment and Absorption of Overheads - Job, Batch & Contract costing.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course students will be able to

- **CO1 -** Understand the concepts in Cost Accounting
- **CO2** Distinguish the relationship between Cost and Financial Accounting
- **CO3** Explain the elements of cost
- **CO4 -** Classify various costs and overheads in an organization
- **CO5** Compute labour remuneration and incentives
- **CO6** Prepare cost sheet

- 1. Agarwal M.L. Cost Accounting, Banglore, Sahithya Bhavan, 46th edition, 2018.
- 2. Maheswari S,N, Advanced Cost Accounting, Sulthan Chand and Sons 2017.
- 3. Jain and Narang, Cost Accounting, Kalyani Publisher, New Delhi, 1st edition, 2018.
- 4. T.S Reddy and Moorthy, Cost Accounting, Margham publications 2016.
- 5. Khan MY and PK Jain, Cost Accounting, Mc Graw Hill Publication, 2nd edition, 2017
- 6. Jesse T. Barfield, Cecily A. Raiborn , Michael R. Kinney, Cost Accounting: Foundations and Evolutions, 2020

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

S74BINT	INTERNSHIP	L	T	Р	EL	Credits	Total Marks
3/4DINI	INTERNSHIP	0	0	0	0	6	100

During the sixth semester each student shall undergo Internship accounting to 30 working days, for which he/she shall be permitted to report to the company on two working days in a week. The internship report presentation by the student shall be conducted as part of the University examinations in the final semester. The report presentation carries 100 marks. On evaluation, 50 marks shall be awarded by the internal examiner and 50 marks by the external examiner based on the presentation of the student to the Board of Examiners.

The following are mandatory regarding the assessment of Students internship Programme:

- The student shall maintain a log book on daily basis.
- b. At the end of the internship the student shall submit a training report along with the log book maintained during the period of training on the functional areas of the company.
- c. A training report will be submitted to the Department, in the prescribed format for the purpose of valuation.
- d. The training report will be assessed by a panel of examiners comprising of both internal and external examiners.

SCOB1701	RESEARCH METHODOLOGY	L	Т	Р	EL	Credits	Total Marks
30001701	RESEARCH WETHODOLOGT	4	0	0	0	4	100

- To understand basic knowledge about the research and its types.
- > To develop research strategies needed for research study.
- > To familiarize students with the techniques of analysis of data and report writing.

UNIT 1 INTRODUCTION TO RESEARCH

12 Hrs.

Meaning, Purpose, scope of Research - Steps in Research - identifying the research problem - concepts, Constructs and theoretical framework - Types and Methods of research - Review of Literature -Need - sources to collect review and writing of review of literature.

UNIT 2 SAMPLING AND SAMPLING TECHNIQUES

12 Hrs.

Introduction - census VS Sampling - Characteristics of Good Sample - Advantages and Limitations of Sampling - Sampling Techniques or Methods (Probability and Non Probability) - Sample design - Sampling frame - Criteria for selecting Sampling Techniques.

UNIT 3 COLLECTION AND PROCESSING OF DATA

12 Hrs.

Data Meaning – Types and Sources of Data - primary and secondary data - Data collection instruments - Questionnaire- Interview Schedule Preparation model - Pilot study - Processing of Data – Editing, Coding, Classification and Tabulation of Data.

UNIT 4 DATA PRESENTATION AND ANALYSIS

12 Hrs.

Hypothesis Testing - Concept - Need - Characteristics of Hypothesis - Types - Procedure - Various Hypothesis tests - T Test - Z - test - Chi- Square Test - ANOVA (theory only) - Introduction to SPSS - Diagrams and Graphs - Limitations - Types (using Excel Sheet).

UNIT 5 REPORT WRITING

12 Hrs

Report Writing - Types - Format - Principles of Writing report - Documentation: Footnotes and Endnotes - Bibliography - Citation Model - APA Model - guidelines for writing references.

Max 60 Hrs.

COURSE OUTCOMES

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

- **CO1 -** Apply quantitative and qualitative research techniques to business and management problems
- **CO2** Develop necessary critical thinking skills required for research
- **CO3** Define and identify independent, dependent, and mediating variables.
- **CO4 -** Evaluate different research approaches and familiarize with research practices
- **CO5** Discuss about the analysis and interpretation of data
- **CO6** Develop and design the research study from its inception to its report.

- 1. Green, Donald & Tull, Research for Marketing decisions, Prentice Hall of India, 2016
- 2. C R Kothari, Research Methodology, New Age International, 2017
- 3. Donald Cooper & Pamela Schindler, Business Research Methods, TMGH, 2018
- 4. Alan Bryman & Emma Bell, Business Research Methods, Oxford University Press, 2015
- 5. R. Elangovan, S. Mohan, Research Methodology in Commercee, Margham Publications, 2017
- 6. R. PanneerSelvam, Research Methodology, PHI Learning Pvt. Ltd., 2018

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice

20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

B.Com. – Regular REGULATION 2023

SCOB1702	FINANCIAL SERVICES	L	T	Р	EL	Credits	Total Marks
30001702	FINANCIAL SERVICES	4	0	0	0	4	100

- To understand the concepts and role of financial services in India.
- > To explain various financial services.
- > To familiarize the credit rating concepts and various credit rating institutions.

UNIT 1 INTRODUCTION

12 Hrs.

Introduction to Financial Services – concept – objectives – characteristics – classification - scope-causes– constituents - growth of Financial Services in India – new financial products and services - Innovative Financial Instruments- Financial Service sector in India - problems faced – Regulation and Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

UNIT 2 MERCHANT BANKING

12 Hrs.

Merchant Banking – Types – Regulation - Progress of merchant banking in India - Responsibilities of Merchant Bankers – Role and scope of Merchant Bankers in Issue Management – Problems of merchant bankers - Securitization.

UNIT 3 LEASING AND VENTURE CAPITAL

12 Hrs.

Leasing – Types – Evaluation of Leasing Option vs. Borrowing - Hire purchasing - features - Rights of hirer – Bank credit for hire purchase - Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital.

UNIT 4 CREDIT RATING INSTITUTIONS

12 Hrs.

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE - Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Advantages and Disadvantages – Discounting - Difference between factoring and discounting.

UNIT 5 MUTUAL FUNDS

12 Hrs.

Mutual Funds – Concept and Objectives - Functions and Portfolio Classification - Organization and Management – De-mat Services - Need and Operations - Role of NSDL and CSDL.

Max. 60 Hrs.

COURSE OUTCOMES

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

- **CO1 -** Understand the fundamentals of financial services
- **CO2** Explain the functions of financial services.
- **CO3** Identify the various players in financial sectors.
- **CO4** Evaluate different credit rating institutions
- **CO5** Interpret the regulatory framework of financial services.
- **CO6** Choose the appropriate sources of finance.

- 1. I M Pandey, Financial Management, Vikas Publishing House Ltd, 2021
- 2. Khan M.Y., Financial Services, Mc Graw Hill Education, 2019
- 3. Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints, 2023
- 4. Dr. Mukund Sharma, Banking and financial services, Himalaya Publishing House, 2015
- 5. Bhole L. M: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi, 2015
- 6. Santhanam, Financial Services, Margham Publications, 2019

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB1703	BUSINESS INFORMATION	L	Т	Р	EL	Credits	Total Marks
	SYSTEM	4	0	0	0	4	100

- > To know the concepts and functions in business information system.
- > To familiarize computer, its components and functions.
- To understand the concepts and functions of DSS, BPO and ERP.

UNIT 1 BUSINESS INFORMATION SYSTEM

12 Hrs.

Definition of Business Information System - BIS support for planning, Organizing and controlling - Structure of BIS - Information for decision -making.

UNIT 2 SYSTEM 12 Hrs.

Concept of System - Characteristics of System - Systems classification - Categories ofInformation Systems - Strategic information system and competitive advantage.

UNIT 3 COMPUTER 12 Hrs.

Computers and Information Processing - Classification of computer - Input Devices - Output devices - Storage devices, - Batch and online processing. Hardware - Software - Database management Systems.

UNIT 4 SYSTEM ANALYSIS

12 Hrs.

System Analysis and design - SDLC - Role of System Analyst - Functional Information system - Personnel, production, material, marketing.

UNIT 5 TRENDS IN INFORMATION SYSTEM

12 Hrs.

Decision Support Systems - Group Decision Support Systems - Business Process Outsourcing - Functions - Enterprise resource planning- Functions.

Max. 60 Hrs.

COURSE OUTCOMES

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

- **CO1 -** Understand the concepts of Information system.
- **CO2 -** Identify the structure and classification of Information System.
- **CO3 -** Generalize Business Information System concepts.
- **CO4** Evaluate the system design and its implementation on different functional areas.
- **CO5** Analyze the modern trends of DSS, BPO and ERP.
- **CO6** Compile the concepts of Information system.

TEXT / REFERENCE BOOKS

- 1. Wetherbe, Turban "Information Technology for Management", John Wiley publisher, 2018
- 2. Muneesh Kumar "Business Information Systems", Vikas Publishing house Pvt. Ltd., 2017
- 3. Sadagopan, "Management Information Systems", Prentice- Hall of India, 2015
- 4. James A O" Brain, "Management Information Systems", Tata McGraw Hill, 2019
- 5. Kenneth C Laudon and Jane P Laudon, Essentials of MIS, Global Edition, 2021
- 6. Dumas, Marlon, La Rosa, Marcello, Mendling, Jan, Reijers, Hajo A, Fundamentals of business process management, Springer publications, 2018

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB1704	RISK MANAGEMENT	L	Т	Р	EL	Credits	Total Marks
30001704	RISK WANAGEWEN	4	0	0	0	4	100

- To understand the concept of Risk management and measurement.
- > To discuss the life insurance and general insurance business.
- > To learn insurance regulation in India and pricing methods of insurance products.

UNIT 1 INTRODUCTION TO RISK MANAGEMENT

12 Hrs.

Risk management – Objectives – process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting - Risk Assessment, Analysis, Evaluation, Risk Control and Treatment - Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk

UNIT 2 INTRODUCTION TO INSURANCE BUSINESS

12 Hrs.

Insurance - Characteristics - Principles - General Concepts - Types - Insurance and hedging - Insurance intermediaries - Life Insurance Business - Fundamental principles - Basic features of life insurance contracts - Life insurance products - Traditional and unit linked policies - Individual and group policies - With and without profit policies - Types of insurance policies - Term insurance - Whole life insurance - Endowment insurances - Annuities - Policies for children and females - Policies for handicapped lives - Pension plans - Health insurance - Claims settlement

UNIT 3 GENERAL INSURANCE BUSINESS

12 Hrs.

General Insurance Business - Fundamental principles - Fire insurance - Marine insurance - Motor insurance - Personal accident insurance - Liability insurance - Miscellaneous insurance - Claims settlement

UNIT 4 PRICING OF INSURANCE PRODUCT

12 Hrs

Rate/premium - Objectives of rate making - Rate making in life insurance business - Basic methods - Net single premium - Net annual level premium - Premium concepts - Level premium - Basic premium - Office yearly premium - Premium tables - Tabular premium - Rebate - Extra premium - Rider premium - Bonus - Calculation of premium and bonus.- Rate making in general insurance business - Principles - Basic methods of rate making - Judgment rating - Class rating - Merit rating

UNIT 5 INSURANCE REGULATIONS IN INDIA

12 Hrs.

Insurance Act, 1938 – Summary provisions of Insurance Act, 1938 - Insurance Regulatory and Development Authority (IRDA) – Purpose, Duties, Powers and functions of IRDA – Operations - Insurance policyholders' protection under IRDA – Exposure/Prudential norms - Summary provisions of related Acts – Consumer Protection Act and Transfer of Property Act

Max. 60 Hrs.

COURSE OUTCOMES

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

- CO1 Understand the procedures associated with risk management
- CO2 Apply risk management techniques for individuals and organizations
- **CO3** Explain the shift in risk perceptions and risk management
- CO4 Analyze various insurance regulations in India
- **CO5** Compare Life insurance and General Insurance Business
- **CO6** Evaluate pricing methods of insurance products

TEXT / REFERENCE BOOKS

- 1. P.K. Gupta, Essentials of Insurance and Risk Management, Himalaya publications, 2016
- 2. S. Arunajatesan& T. R.Viswanathan, Risk Management and Insurance, Lakshmi Publications, 2015
- 3. N.R. Mohan Prakash, Banking, Risk and Insurance Management, Vikas publication, 2016
- 4. Michel Crouhy, Dan Galai, Robert Mark, Essentials of Risk Management, McGraw-Hill, 2019
- 5. Gregory R. Niehaus, Professor of Finance and Insurance and Associate Dean for Research and Academics, Moore School of Business, University of South Carolina, US, Edward Elgar Publishing, 2018
- 6. John Teale, Insurance and Risk Management, CCH Australia Limited, 2018

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB1801	GLOBAL FINANCE	L	Т	Р	EL	Credits	Total Marks
30001001	GLOBAL FINANCE	4	0	0		4	100

- > To understand and demonstrate global financial environment.
- ➤ To identify the appropriate method of International Financial Source or Instruments.
- ➤ To analyze Global Exchange Markets and its impact on Global Economy.

UNIT 1 INTRODUCTION

12 Hrs.

Global Trade and Its Importance - Theories of global Trade - Theory Comparative Costs, Classical Theory, Absolute Advantage, Hecksher-Ohlin Theory - Free Trade V/S Protection Barriers To Foreign Trade - Tariff And Non-Tariff Barriers.

UNIT 2 BALANCE OF PAYMENT

12 Hrs.

Balance of Payments and its components - Importance - Deficit And Surplus - Equilibrium, Disequilibrium And Adjustments - Methods Of Correcting Disequilibrium - Accounting Principles In BOP.

UNIT 3 GLOBAL EXCHANGE MARKETS

12 Hrs.

Foreign Exchange Market - Its Structure and Settlement System - Exchange Rate - Participants - Understanding SPOT And Forward Rates - Foreign Exchange Quotations - Premium And Discount In Forward Market - Cross Rates - Inverse Rates And Arbitrage.

UNIT 4 EXCHANGE RATE DETERMINATION

12 Hrs.

Determination Under Gold Standard And Paper Standard - Factors Affecting Exchange Rates - Purchasing Power Parity Theory - Demand And Supply Theory - Equilibrium Rate Of Exchange - Fluctuating V/S Fixed Exchange Rates - Exchange Control and its Objectives.

UNIT 5 INTERNATIONAL FINANCIAL INSTITUTIONS AND INSTRUMENTS 12 Hrs.

International Banking and Services offered by Foreign Banks – Introduction to International Monetary Fund (IMF) - Importance, Functions and Significance – International Financial Instruments: ADR, GDR, Euro Currencies, International Commercial Papers.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1** Describe the theories of Global Trade.
- **CO2** Classify Global Exchange Markets.
- **CO3** Apply appropriate methods of exchange Rates.
- **CO4** Analyze and evaluate the services offered by international banks.
- **CO5** Assess the balance of payments and its effect on economy
- **CO6** Develop the global financial strategies.

- 1. Dr. S. Gurusamy, "Financial Markets and Institutions", Tata McGraw Hill, New Delhi, 2017
- 2. V.A. Avadhani, International Finance, Himalaya Publishing House, 2020
- 3. Meric, Ilhan, "Global Financial Markets at the Turn of the Century", Science & Technology Books, 2020
- 4. David S. Kidwell, David W. Blackwell, David A. Whidbee, Financial Institutions, Markets, and Money Front Cover, John Wiley & Sons, 2016
- 5. Stephen Valdez, Philip Molyneux. "An Introduction to Global Financial Markets", Red Globe Press, London, 2016
- 6. Steve Suranovic, George Washington University, Saylor Foundation, 2017

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

S74BPROJ	PROJECT WORK	L	T	Р	EL	Credits	Total Marks
3/4BPROJ	PROJECT WORK	0	0	0	0	12	100

The objective of the project work is to make use of the knowledge gained by the student at various stages of the degree course. Students will also be permitted to undertake industrial / consultancy project work, outside the department, in Industries/Research labs.

There shall be three assessments during the semester by a review committee. The students shall make three presentations on the progress made before the committee at various stages of the project work.

The Head of the Department shall constitute the review committee for each branch of study. The total marks obtained in the three reviews, shall be taken into account. There will be a viva-voce examination at the end of the Project work, conducted by one internal examiner and one external examiner. The total marks secured will be the sum of marks secured in the project reviews and Viva-Voce Examination.

Each student is required to submit a Project report on the project assigned to him by the department. The report should be based on the information available in the literature or data obtained by the student by way of experiments conducted in the laboratory/industry.

The following are mandatory regarding the assessment of Students during Project Work:

- 1. The student shall maintain a log book on daily basis.
- 2. At the end of the Project work the student shall submit a training report along with the log book maintained during the period of project work on the functional areas of the company.
- 3. A project report will be submitted to the Department, in the prescribed format for the purpose of valuation.

STAB1101	TAMIL	L	T	Р	EL	Credits	Total Marks
SIABIIUI	IAWIL	4	0	0	0	4	100

நோக்கம்

மாணவர்களுக்குத் தமிழ் இலக்கியப் பரப்பை எடுத்துரைத்து சிற்றிலக்கியம், உரைநடை, புதினம், சிறுகதை, புதுக்கவிதை ஆகிய இலக்கிய வகைமைகளை அறிமுகப்படுத்துதல்.

அலகு - ஒன்று: சிற்றிலக்கியம்

8 மணி நேரம்

- சிற்றிலக்கியம் தோற்றமும் வளர்ச்சியும்.
- 2. கலிங்கத்துப்பரணி போர்பாடியது : 404 408 பாடல்கள்.
- 3. திருக்குற்றாலக்குறவஞ்சி மலைவளம்

i.வானரங்கள் கனிகொடுத்து … எனத் தொடங்கும் பாடல். ii.முழங்கு திரைப்புனலருவி கழங்கென முத்தாடும் … எனத் தொடங்கும் பாடல்

அலகு - இரண்டு: புதுக்கவிதைகள்

8 மணி நேரம்

- புதுக்கவிதை தோற்றமும் வளர்ச்சியும்.
- 2. பாரதியார்

நெஞ்சு பொறுக்கு திலையே ... என்று தொடங்கும் கவிதை.

3. பாரதிகாசன்

உலக ஒற்றுமை – **தன்பெண்டு தன்பிள்ளை** … என்று தொடங்கும் கவிகை.

- நா.காமராசன் கருப்புமலர்கள் காகிதப்பூக்கள் – கால மழைத் தூறலிலே... என்று தொடங்கும் கவிதை.
- இன்குலாப் மரங்களின் சுற்றம்.
- பாரதிபுத்திரன் மாரிக்காலஇரவுகள் சிவகாசிச்சிசுக்கள் – மகனேஅன்றொருநாள்.... என்று தொடங்கும் கவிதை.

அலகு - மூன்று : சிறுகதை

8 மணி நேரம்

- சிறுகதை தோற்றமும் வளர்ச்சியும்.
- 2. புதுமைப்பித்தன் சிறுகதைகள்

அ. சாபவிமோசனம்,

ஆ. கடவுளும் கந்தசாமிப்பிள்ளையும்,

இ. அன்று இரவு,

ஈ. வாடாமல்லி.

உ. ஒருநாள் கழிந்தது.

அலகு - நான்கு : புதினம்

8 மணி நேரம்

- புதினம் தோற்றமும் வளர்ச்சியும்.
- 2. புதினம்

வாடிவாசல் – சி.சு. செல்லப்பா.

அலகு - ஐந்து: உரைநடைப்பகுதி

8 மணி நேரம்

- உரைநடை தோற்றமும்வளர்ச்சியும்.
- தமிழ்ப் பண்பாடு த.அருள் பத்மராசன் பண்பாடு – அறிமுகம்.

மாணவர்கள் அடையும் பயன்

அலகு - ஒன்று

சிற்றிலக்கியங்கள் தோற்றம் வளர்ச்சி குறித்தும் அவற்றுள் பரணி இலக்கியங்களில் முதன்மையான கலிங்கத்துபரணியையும் குறவஞ்சி இலக்கியங்களில் திருக்குற்றாலக் குறவஞ்சியையும் மாணவர்கள் இவ்வலகின் மூலம் அறிந்து கொள்வர்.

அலகு – இரண்டு

புதுக்கவிதை தோற்றம் வளர்ச்சி குறித்தும் புதுக்கவிதைகளின் முன்னோடிகளான பாதியார், பாரதிதாசன், நா.காமராசன், இன்குலாப், பாரதிபுத்தின் ஆகியோர் தம் கவிதைகள் குறித்து மாணவர்கள் அறிந்து கொள்வர்.

அலகு – மூன்று

தமிழ் இலக்கிய வரலாற்றில் சிறுகதைகளின் தோற்றம் வளர்ச்சி குறித்தும் சிறுகதை உலகின் மன்னன் என்று புகழப்படும் புதுமைப்பித்தன் அவர்களின் தேர்ந்தெடுக்கப்பட்ட சில சிறுகதைகளையும் அவற்றின் உள்ளடக்கங்களையும் மாணவர்கள் அறிந்து கொள்வர்.

அலகு – நான்கு

மறுமலர்ச்சி இலக்கிய வரலாற்றில் புதின இலக்கியம் பற்றியும் அதன் தோற்றம் வளர்ச்சி குறித்தும் அவற்றுள் சி.சு.செல்லப்பாவின் வாடிவாசல் புதினம் குறித்தும் மாணவர்கள் அறிந்து கொள்வர்.

அலகு – ஐந்து

தமிழ் இலக்கிய வரலாற்றில் மறுமலர்ச்சி இலக்கிய வகைகளில் முதன்மையானதான உரைநடைகளின் தோற்றம் வளர்ச்சி குறித்து மாணவர்கள் அறிந்து கொள்வர்

அலகு - ஆறு

- நெடிய தமிழ் இலக்கிய வரலாற்றில் சிற்றிலக்கியம், உரைநடை, புதினம், சிறுகதை, புதுக்கவிதை ஆகிய இலக்கிய வகைமைகளை அறிதல்.
- பல்வேறு இலக்கிய ஆளுமைகளையும் அவர்தம் படைப்பு, மொழிநடை, மொழிப்பற்று ஆகியவற்றை உணர்ந்துகொள்ளுதல்.
- நவீன சிந்தனைகளோடு மாணவர்தம் கருத்தாக்கங்கள் உருப்பெறல்.
- படைப்பாக்க உத்திகளையும் திறன்களையும் அறிதல்.
- மாணவர்கள் இலக்கிய படைப்புகளை உருவாக்க அறிந்து கொள்ளுதல்.

பார்வை நூல்கள்

- புதுக்கவிதை தோற்றமும் வளர்ச்சியும் வல்லிக்கண்ணன்
- தமிழில் சிறுகதை வரலாறும் வளர்ச்சியும் சிட்டி, சிவபாதசுந்தரம்
- தமிழ் நாவல் (புதினம்) தோற்றமும் வளர்ச்சியும் சிட்டி, சிவபாதசுந்தரம்,
- தமிழ் உரைநடை வரலாறு வி.செல்வநாயகம்
- நூற்றாண்டு தமிழ் உரைநடை சு.சக்திவேல்
- கலிங்கத்துப்பரணி புலியூர்க் கேசிகன் உரை
- 7. குற்றாலக்குறவஞ்சி புலியூர்க் கேசிகன் உரை
- 8. பாநியார் கவிதைகள்
- 9. பாரநிதாசன் கவிதைகள்
- 10. மரங்களின் சுற்றம் இன்குலாப்
- 11. கருப்புமலர்கள் நா.காமராசன்
- 12. மாரிக்கால இரவுகள் பாரநிபுத்திரன்
- 13. புதுமைப்பித்தன் சிறுகதைகள்
- 14. வாடிவாசல் இ.க. செல்லப்பா
- 15. தமிழ்ப் பண்பாடு த.அருள் பத்மராசன்

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பருவத்தேர்வு வினாத்தாள் அமைப்பு

மொத்த மதிப்பெண்கள்: 100 காலம்:3மணிநேரம்.

பகுதி	-N:	10 வினாக்களுக்குத் தலா 2 மதிப்பெண்கள்	- 20 மதிப்பெண்கள்
பகுதி	-B:	7 வினாக்களில் 5 வினாக்களுக்குத் தலா 7 மடுப்பெண்கள்	- 35 மஇப்பெண்கள்
பகுதி	@:	3 வினாக்களுக்குத் தலா 15 மடுப்பெண்கள்	- 45 மதிப்பெண்கள்

SFRB1101	FRENCH	L	T	Р	EL	Credits	Total Marks
SEKBITUT	FRENCH	4	0	0	0	4	100

- To get a good exposure to the basics of French.
- The learner will be able to make simple sentences in French as well as articulate using the various parts of speech.
- Be able to effectively understand and use French grammar and the pronunciation.

UNIT 1	Decouvrir le langue française – Discover the French Language.	8 Hrs.
UNIT 2	Faire Connaissance – Getting to know people and learning to converse.	8 Hrs.
UNIT 3	Organsizer son temps – Articulation of how we are organising our time	8 Hrs.
UNIT 4	Découvrir son environnement - Communication with respect to discovering and explaining one's environment.	8Hrs.
UNIT 5	S'informer, se faire plaisir. – Learning and understanding the language with practical usage	8 Hrs.

COURSE OUTCOME

On completion of the course, student will be able to

- **CO1** To get a good exposure to the basics of French.
- **CO2** The learner will be able to make simple sentences in French as well as articulate using the various parts of speech.
- CO3 Understand and use simple words in expressing ideas.
- **CO4** Be able to effectively understand and use French grammar and the pronunciation.
- **CO5** Getting to know people and learning to converse.
- **CO6** Découvrir son environnement Communication with respect to discovering and explaining one's environment.

TEXT / REFERENCE BOOKS

- 1. Campus 1. Methode de Français. Author Jacky Girardet & Jacques Pecheur.
- 2.
- 3.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

Part A: 10 question of 2 marks each – No choice 20 marks
Part B: 5 Questions out of 7 questions with 7 marks each 35 marks
Part C: 3 Questions of 15 marks each 45 marks

SHNB1101	HINDI	L	Т	Р	EL	Credits	Total Marks
SHINDIIUI		4	0	0	0	4	100

उद्दे य:- विद्यार्थियों को हिन्दी साहित्य, कहानी, गद्य, अपठित और कविता का परिचय कराना ।

इकाई:- 1. साहित्य

8 घंटे

लव – कु ा – परिचय एवं इतिहास कबीर की साखी – 1 – 5 दोहे कर चले हम फिदा – कविता – कैफी आजमी

इकाई - 2 गद्य

8 घंटे

तीसरी कसम के िाल्पकार भौलेंद्र सर.सि.वि.रमन डा. ए.पि.जे. अब्दुल कलाम

इकाई - 3 कहानी

८ घंटे

बड़े भाई साहब गिल्लू कल्लू कुम्हार की उनाकोटी

इकाई - 4 अपठित भाग

८ घंटे

हरिहर काका दुःख का अधिकार सपनों के से दिन

इकाई :- 5 नई कविताएँ

8 घंटे

अग्नि पथ मनुश्यता नए इलाके में फायदा :-

इकाई – 1 साहित्य का परिचय – उद्दे य – िक्षा आदि जान लेंगे । जीवन – मूल्य का परिचय दिया जाएगा ।

इकाई – 2 भारत के प्रसिद्ध वैज्ञानिकों के बारे में, उनके जीवन एवं आविश्कारों के बारे में जान लेंगे ।

इकाई — 3 कहानी पढ़ने तथा लिखने का अभ्यास लेंगे । कहानियों के मूलसार जानकर उनकी रुचि का अनुभव करेंगे । अच्छे विशयों को अपने जीवन में पालन करेंगे ।

इकाई - 4 श्रेश्ठ कहानियों का अध्ययन करके उनकी रुचि का अनुभव करेंगे । नैतिक मूल्य पर भी ध्यान देंगे ।

इकाई – 5 नई कविताएँ लिखने तथा पढ़ने का प्रोत्साहन किया जाएगा । नई कविताओं का लक्षण जान लेंगे । नई कविताएँ लिखने का प्रयास करेंगे ।

द्य पाठ -

साहित्य किताब – लव – कु ा हरिवं ाराय बच्चन की कविताएँ संचयन भाग एक और दो नई कविताएँ स्प ि – भाग एक और दो भारतीय वैज्ञानिकों की आत्मकथा

प्र न पत्र प्रणाली

1. 10 प्र नों को – 2 अंक	- 20
2. 7 में से पॉच - 7 अंक	- 35
3. 3 प्र नों के — 15 अंक	- 45

B.Com. – Regular REGULATION 2023

SBAB1101	BUSINESS COMMUNICATION	L	Τ	Р	EL	Credits	Total Marks
	BUSINESS COMMUNICATION	4	0	0	0	4	100

- To develop the linguistic skills of students by providing suitable practice in professional contexts.
- > To help students enhance their communication efficiently.
- > To enrich communicative competence of first year students.

UNIT 1 COMMUNICATION

9 Hrs.

Listening to instructions (Giving directions)- Formal meeting and informal meeting conversations-Developing and drafting a story with pictures.

UNIT 2 DESCRIPTION

9 Hrs.

Listening to process description- Drawing a flow chart- Role play (formal context)- Reading passages on launching a new products, equipment and gadgets- Free Writing.

UNIT 3 NEGOTIATION STRATEGIES

9 Hrs.

Listening to interviews of specialists / industrialist in various fields- Brainstorming-mind mapping-Small group discussions- Reading Motivational stories about various personalities (success and failure)-Essay Writing (250 word essay on topics related to subject area).

UNIT 4 PRESENTATION SKILLS

9 Hrs.

Listening to advertisements/news/brief documentary films or Short speech on relevant subject topics-Making formal presentations (PPT) based on the listening topics - Reading speech by renowned personalities in the relevant field /Short biography- Writing Recommendations Interpreting visuals - charts / tables/ flow diagrams/charts.

UNIT 5 CRITICAL THINKING SKILLS

9 Hrs.

Listening to case studies- Studying problem and finding solutions- Making presentations (with PPT).

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1 -** Understand the importance of communication.
- **CO2** Identify their own ability to improve the competency in using the language.
- **CO3** Able to use language for communicating with confidence.
- **CO4** Apply communication skill in different situations with comprehension
- **CO5** Evaluate one's knowledge with today organizational requirements
- **CO6** Discuss different events with proper case study.

- 1. Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
- 2. Randall E. Magors: Business Communication; Harper and Row, New York.
- 3. Webster's Guide to Effective Letter Writing, Harper and Row, New York.
- 4. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
- 5. Kaul: Business Communication; Prentice Hall, New Delhi.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3001	INDIAN FINANCIAL SYSTEM	L	Т	Р	EL	Credits	Total Marks
30003001	INDIAN FINANCIAL SYSTEM	4	0	0	0	4	100

- > To understand the structure of Indian Financial System.
- > To learn the functions of financial institutions.
- > To create awareness on investment avenues.

UNIT 1 FINANCIAL SYSTEM

12 Hrs.

Financial System - Objectives - Significance - Role - Components - The Structure of Indian Financial System .

UNIT 2 FINANCIAL MARKETS

12 Hrs.

Money Market, Functions and Instruments - Role of Central Bank - Indian Money Market - Concepts of Repo, Reverse Repo - Recent Trends in the Indian money market - Capital Market - Functions and Instruments- Primary and Secondary Markets - Functions - Inter-relationship between Primary and Secondary Markets- Methods of New Issues - Indian Debt Market and Equity Market- Market Intermediaries.

UNIT 3 FINANCIAL INSTITUTIONS

12 Hrs.

Commercial Banking- Functions of Commercial Banks- Credit Creation - Reserve Bank of India and its Functions - Credit Control - Monetary Policy - Development Financial Institutions in India – NABARD, EXIM Bank, SIDBI -Life Insurance Companies in India –Functions - General Insurance Companies - Functions - Mutual Funds - Types and Roles -Non-Banking Financial Companies.

UNIT 4 FINANCIAL SERVICES

12 Hrs.

Financial Services- Merchant Banks - Functions - Role - SEBI Regulations of Merchant Banks - Credit Rating - Objectives - Limitations - SEBI Regulations of Credit Rating - Credit Rating Institutions - functions.

UNIT 5 INVESTORS PROTECTION

12 Hrs.

Investor - Characteristics - Types - Investors Protection - Grievances regarding New Issue Market and Stock Exchange Transactions - The Grievance Redressal Mechanism - Role of SEBI Judiciary and the Media.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1** Define the framework of Indian Financial System
- **CO2** Explain money and capital markets .
- CO3 Compare financial institutions
- **CO4** Distinguish Banking and Non-banking Institutions
- **CO5** Assess suitable investment policies
- **CO6** Interpret merchant banking and credit rating mechanism.

- 1. Prasad, K.N. (2001), Development & India's Financial Systems, sarup& Sons, New Delhi.
- 2. Shekhar, S.L.N., Modern Banking, Monetary Policy and Finance, Deep and Deep Publications, New Delhi.
- 3. Srivastava R.M. and Divya Nigam 2001– Management of Indian Financial Institutions, Oxford University Press, New Delhi.
- 4. Sundharam, K.P.M., Money, Banking, Trade and Finance, S.Chand& Co., New Delhi

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3002	BANKING REGULATIONS AND	L	T	Р	EL	Credits	Total Marks
	OPERATIONS	4	0	0	0	4	100

- Understand the key mechanisms linking the macro economy to the financial sector and identifying the sources of macroeconomic risk factors affecting individual banks and the banking system.
- Understand the notion of systemic risk, identifying its drivers, and learn current techniques of systemic risk measurement.
- Understand how regulatory constraints arising from macro-prudential regulations affect bank risk management practice.

UNIT 1 BANKING REGULATION

12 Hrs.

Banking Regulation Act, 1949 – Branch Licensing – Audit and Inspection of banking company – Submission of return to RBI – Corporate Governance – Banking codes and standards.

UNIT 2 FINANCIAL STABILITY: INTRODUCTION

12 Hrs.

What is financial stability - Financial frictions and macroeconomic outcomes: a review of theory and evidence - Financial imbalances and banking crises: a worldwide perspective - The regulatory response to crises: Basel III macro-prudential regulation.

UNIT 3 MACRO-FINANCIAL LINKAGES

12 Hrs.

Financial cycles and business cycles - Trends in banking after the crisis in advanced and emerging economies - Statistical primer: cycle and trend decompositions - Systemic risk: definition and drivers - Definition of systemic risk - Overview of systemic risk theory and measurement.

UNIT 4 FINANCIAL STABILITY AND BANK RISK MANAGEMENT

12 Hrs.

Perspectives on bank risk management – Financial stability and development council – Evaluation of Risk management strategies – Operational Risk management.

UNIT 5 FINANCIAL ANALYSIS

12 Hrs.

Types of analysis – Techniques of financial analysis - Financial analysis by banks. Reporting of banks.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1** Summarize the fundamental banking regulation and supervision concepts.
- **CO2** Describe the roles and powers of banking supervisors.
- **CO3** Explain the key aspects of banking regulation and supervision
- **CO4** Identify the main supervisory tools and techniques.
- **CO5** Testing the regulators interacts with stress testing implemented by banks in their risk management function.
- **CO6** Implement different financial analysis techniques.

- 1. Financial stability, systems and regulation, Felipem Jan kregal, 2019.
- 2. Financial stability in practice, Charles A.E. Goodhart, Emeritus.
- 3. Prasad, K.N. (2010), Development & India's Financial Systems, sarup& Sons, New Delhi.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3003	MONEY AND DANKING	L	T	Р	EL	Credits	Total Marks
3COB3003	MONEY AND BANKING	4	0	0	0	4	100

- Understand the monetary policy in India.
- Describe the working of commercial banks.
- Discuss the role and functioning of RBI.

UNIT 1 THEORY AND APPROACHES OF MONEY

12 Hrs.

Functions and classification of money - Role of money in capitalist, socialist and mixed economies - Monetary standards - Metallic and paper standards, system of note issues in India.

UNIT 2 COMMERCIAL BANKING

12 Hrs.

Types of Banks- Functions of Commercial banks - Process of credit creation - Purpose and limitations. Liabilities and assets of banks - Commercial banking in India - Nationalization of commercial banks in India - Recent reforms in banking sector in India

UNIT 3 CENTRAL BANKING

12 Hrs.

Functions of Central Bank - Quantitative and Qualitative methods of credit control: Bank rate policy, Open market operations, Cash Reserve Ratio and selective methods - Role and functions of the Reserve Bank of India.

UNIT 4 MONEY AND CAPITAL MARKETS AND MONETARY POLICY 12 Hrs.

Structure and importance of Money Market - Indian Money market - Indian Capital Market - Monetary Policy: objectives, Limitations of Monetary Policy with reference to India.

UNIT 5 BANK ACCOUNT

12 Hrs.

Account Opening – Types of Accounts-FDR-Steps in opening Account - Saving vs Current Account - 'Donatio Mortis Causa' – Passbook - Bank Customer Relationship - Special Types of currents - KYC norms - Bank Lending – Lending Sources -Bank Lending Principles - Forms of lending -Loan evaluation process - securities of lending - Factors influencing bank lending.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1** Understand the role of money in capitalist, socialist and mixed economies.
- **CO2** Acquire knowledge on Monetary standards in India.
- **CO3** Explain the financial markets and financial intermediary institutions.
- **CO4** Compare Qualitative and Quantitative methods of credit control.
- **CO5** Analyze capital and money markets.
- CO6 Evaluate Banking operations.

- 1. P.N. Hajela. (2009). Money and Banking Theory with Indian Banking. Ane Books Pvt. Ltd (Chapter 24 and Chapter 25)
- 2. N.Jadhav, (2006). Monetary Policy, Financial Stability and Central Banking in India. Macmillan
- 3. S.Natarajan and R.Prameswaran (2013) Indian Banking. S.Chand Publishing
- 4. M.L Jhingan, Money Banking and International Trade, S.Chand, New Delhi.
- 5. S.Sankaran, Money & International Trade, Margam Publications.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3004	RETAIL BANKING	L	T	Р	EL	Credits	Total Marks
		4	0	0	0	4	100

- It helps to know different kinds of retail products available for customers.
- Understands the regulations and compliance followed in banking transactions.
- Understands the role of information technology in retail banking.

UNIT 1 RETAIL BANKING INTRODUCTION

12 Hrs.

Introduction to Retail products – Home loans – vehicle loans – personal loans – educational loans.

UNIT 2 RETAIL BANKING PRODUCTS AND ITS PROCESS

12 Hrs.

Marketing and selling of retail products – Retail strategies – Delivery Channels – Selling Process – Customer relationship management.

UNIT 3 RECENT TRENDS IN RETAILING

12 Hrs.

Trends in retailing – Recovery of retail loans – Rescheduling – recovery process - Recovery Agents – RBI guidelines.

UNIT 4 RETAILING REGULATIONS

12 Hrs.

Regulations and compliance – Static information – Transaction information – final settlement of loan amount.

UNIT 5 INFORMATION TECHNOLOGY IN RETAILING

12 Hrs.

Supply chain management - role of information technology in retail banking- branding in retailing.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1** Explain the regulatory environment in which the Retail Bankers operates in India.
- **CO2** Examine the various merchant services and procedure of public issue management.
- **CO3** Equipping the students with the tools used in interpreting and evaluating performance
- **CO4 -** Productivity and efficiency of the banking organizations.
- **CO5** Role of information technology in retail banking.
- **CO6** Mechanism on recovery of retail loans.

TEXT / REFERENCE BOOKS

- 1. Fundamentals of Retail banking, G.P. Agarwal. Himalaya publishing house.
- 2. Retail banking, Indian Institute of Banking and Finance, Macmillan Publisher.
- 3. Retail banking, Raghu Palat,

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3005	RURAL BANKING	L	T	Р	EL	Credits	Total Marks
		4	0	0	0	4	100

- To provide knowledge about rural banking system.
- > To create awareness about micro financing.
- > To identify the challenges in rural sector and rural banking services.

UNIT 1 RURAL BANKING

12 Hrs.

Concept - Need - Sources - Rural Financial System - Cooperative Banks- Commercial Banks-Regional Rural Banks- Local Area Banks - Structure - functions and performance.

UNIT 2 RURAL FINANCIAL SYSTEM

12 Hrs.

Role of Apex Institution- Reserve Bank of India-National Bank for Agriculture and Rural Development (NABARD), Small Industries Development Bank of India (SIDBI) – Credit planning at the Gross Root Level - Lead Bank and Non – Lead Banks, Forums meant for coordination at the Block, District and State Levels, Problems in the implementation of LBS – Service Area Approach: Concepts, Components, Progress and Problems.

UNIT 3 PRIORITY SECTOR CREDIT

12 Hrs.

Concept, Target and Sub – targets, Companies, Lending norms, Progress and Problems – Credit linked poverty alleviation programmes: Differential Rate of Interest Scheme (DRI), New 20 point Economic Programme, Prime Minister's Rozgar Yojana (SGSY), Swarna Jayanthi Shahari Rozgar Yojana (SJSRY) – Features – Issues in Rural Banking.

UNIT 4 RURAL CREDIT IN THE FARM SECTOR

12 Hrs.

Production Credit – Investment Credit – Eligibility criteria – Appraisal of Loan Applications – Assessment of Credit Requirements for Investment in crop cultivation, Irrigation, Mechanization, Land Development, Godowns, Fisheries and Animal Husbandry – Assessment of Credit needs of Non-Farm sector.

UNIT 5 INNOVATIONS IN RURAL BANKING

12 Hrs.

Model Village Project – Farmers Clubs – Cluster Village Development Approach – Planning for Development of Villages – Specialized Bank Branches – Financing through self-help groups – Kissan Credit Cards – Hi-tech Agriculture – Reforms in Rural Credit System.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1 -** Understand rural banking structure and functions.
- **CO2 -** Analyze the rural banking customer's requirements.
- CO3 Explain Supervision and Compliance of rural banking.
- **CO4** Differentiate commercial banking and rural banking system
- **CO5 -** Assess the rural credit system.
- **CO6** Create Model Village Project.

- 1. IIBF (Indian Institute of Banking and Finance), Rural Banking, Macmillan
- 2. IIBF Principles and practices of Banking –, 2/e, Macmillan, 2011.
- 3. Bala Krishna A V and Sohani A K, Indian Rural Banking: Changing Paradigm (Banking Series), ICFAI UNIVERSITY PRESS (2008).
- 4. Indian Institute of Banking Finance, Rural Banking Operations, Taxmann's Publications (2012) 7SSM Desai, Rural Banking in India, HPH
- 5. Gordon and Natrajan, Banking theory law & practice, Himalay Publishing House

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3006	DIGITAL BANKING	L	T	Р	EL	Credits	Total Marks
3COB3000	DIGITAL BANKING	4	0	0	0	4	100

- Helps to know the different digital products available for banking customers.
- Understands the key mechanism used for online money transfer under digital banking.
- Overview of Block chain technology used in digital banking.

UNIT 1 DIGITAL BANKING PRODUCTS

12 Hrs.

Introduction to Digital Banking and its various products. Need of Customer Education and awareness for Digital Products (Cards, ATMs, CDM, Cash Re-cyclers, POS Terminals). Use of biometrics and micro ATMs. Power of Digitization. Cyber Security, Cyber Crimes,/threats and preventive vigilance to be observed thereof.

UNIT 2 INTERNET BANKING AND MOBILE BANKING

12 Hrs.

Internet Banking – Product features, Corporate & Retail Customer Internet Banking, Integration with e-commerce and merchant sites, Profitability of Internet Banking, Risk Management and frauds. Mobile Banking- Product features and diversity, UPI, IMPS, Profitability through Mobile Banking, Risk Management and Frauds. Latest Technologies in Mobile Banking.

UNIT 3 PAYMENT SYSTEMS

12 Hrs.

Overview of Global and Domestic payment systems. RTGS, NEFT, CTS, NACH, IMPS, RuPay and RuPay Secure, Changing Trends and Innovations in Payment Systems. Role of RBI, IDRBT & NPCI.

UNIT 4 MARKETING OF DIGITAL BANKING PRODUCTS

12 Hrs.

Product Planning, Sales delivery to customers, concept of e-lounges, use of social media platforms. Overview to use of analytics and AI for marketing and business growth.

UNIT 5 DIGITAL DISRUPTIONS AND NEW TECHNOLOGIES

12 Hrs.

Digital disruptions and its concepts, transformation in Banking, creation of new business models. Overview to Blockchain technology, Artificial Intelligence, Cloud Computing, API, Big Data.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1 -** Gain the skills to interact with customers in a professional manner and understand their needs to provide quality service.
- CO2 Assess customers' financial requirements in order to suggest appropriate banking and financial
- **CO3** Utilize available resources such as webinars and training materials to stay updated on industry trends.
- **CO4** Understand different banking models.
- **CO5** Understand block chain technology
- **CO6** Application of big data analytics.

- 1. Digital banking, Indian Institute of Banking, Taxmann.
- 2. Banking Theory and Practice, 21st Edition, Vikas Publishing House, K C Shekhar and Lekshmy Shekhar,
- 3. Fundamentals of Banking Theory and Practice by Basu. A.K.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3007	PRINCIPLES OF INVESTMENT BANKING	L	T	Р	EL	Credits	Total Marks
30003007	PRINCIPLES OF INVESTMENT BANKING	4	0	0	0	4	100

- The course will provide in-depth understanding of deal structuring, pricing, term sheets and transaction processes involved in various transactions as well as associated service aspects and regulations in the Indian market
- > The course provides an understanding of the global paradigm of investment banking.
- Investment banking deals with Primary Markets and Corporate Advisory.

UNIT 1 INTRODUCTION

12 Hrs.

Introduction to financial system – types of financial markets – market participants and regulators – depository receipts – primary and secondary market .

UNIT 2 FOREIGN EXCHANGE AND MONEY MARKET

12 Hrs.

Stock exchange and financial centres – Forex market – forex future and options – Market participantsquotes and trades - Instrument in money market.

UNIT 3 DERIVATIVE MARKET

12 Hrs.

Introduction to derivatives – exchange traded and over the counter derivatives – forwards, future and options – payoff and pricing – Hedging and speculation.

UNIT 4 CAPITAL MARKET

12 Hrs.

Debt capital market – types of bonds – mechanics of bonds – securitization – loan syndication – project finance.

UNIT 5 ADVISORY SERVICES

12 Hrs.

Restructuring services – trading and brokerage – proprietary trading and principal investment – Asset management – company valuation – financial modeling – DCF valuation.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1 -** This course deliver the structure, management and practices of investment
- CO2 It covers the business activities of mergers and acquisitions, financing and investment;
- **CO3** Application process in capital market.
- **CO4 -** Creation of value through financial advisory services.
- **CO5** Knowledge on role of derivative market.
- **CO6** Application of DCF valuation.

TEXT / REFERENCE BOOKS

- 1. Investment banking, Matt Krantz and Robert Johnson.
- 2. S. Sankaran, Money, Banking and International Trade
- 3. M.L. Jhingan, Money Banking and International trade S.Chand, New Delhi.
- 4. Tanan, M.L. Banking Law and Practice in Nagotiable Instrument India Act.
- 5. Bala Krishna A V and Sohani A K, Investment Banking: Changing Paradigm (Banking Series), ICFAI UNIVERSITY PRESS (2008).

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

SCOB3008	INTERNATIONAL BANKING	L	T	Р	EL	Credits	Total Marks
30003000	INTERNATIONAL BANKING	4	0	0	0	4	100

- Understand services offered by global commercial banks.
- Describe the elements of Foreign Exchange Market
- ldentify the legal issues related to international banking.

UNIT 1 INTRODUCTION OF INTERNATIONAL BANKING

12 Hrs.

Introduction - International Banking Vis Domestic Banking - Foreign Trade Financing - International Financial Transactions: Lending and Borrowing across borders.

UNIT 2 FOREIGN EXCHANGE MARKET

12 Hrs.

Foreign Exchange Market - Rate and Currency -Exchange rate determination under Fixed Exchange Rate and Floating Exchange Rate regimes - Determination of Exchange Rates : Spot and Forward - Basic Exchange Arithmetic - Forward Cover and Hedging

UNIT 3 INTERNATIONAL FINANCIAL INSTITUTIONS

12 Hrs.

International Financial Institutions - Functions -World Bank -IMF-Asian Development Bank - International Financial Corporation - International Development Association

UNIT 4 SOURCES OF EXCHANGE

12 Hrs.

Sources of Foreign Exchange - Export Earnings - Invisible Export Earnings - Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External Commercial Borrowings - Global Depository Receipts - Offshore Borrowings

UNIT 5 EXCHANGE MANAGEMENT

12 Hrs.

Foreign Exchange Management - Composition of Foreign Exchange Reserve - Foreign Currencies - Gold and SDR - Current Account Convertibility - Capital Account Convertibility and Precautions.

Max. 60 Hrs.

COURSE OUTCOMES

- CO1 Understand various aspects of international finance
- CO2 Acquire knowledge on Foreign Exchange Market, Risk Management
- CO3 Analyze International Banking Operations
- CO4 Estimate sources of Foreign Exchange
- CO5 Compare the International Financial Institutions...
- **CO6** Discuss the process of exchange Management

- 1. Madura.J International Corporate Finance 9th Ed. Thomson South Western.
- 2. Melvin, Michael (2008) Global Investments 6th Ed. Pearson.
- 3. Shapiro A (2013) Multinational financial management, International student version, 9th Edison, Wilev.
- 4. Hand Book of International Banking by Andrew Mullinuex and Victor Murinde
- 5. International Banking: Legal and Regulatory aspects, Indian Institute of Banking and Finance, Macmillan Education
- 6. Intertnational Banking Operations, Indian Institute of Banking and Finance, Macmillan Education

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3009	BUSINESS ETHICS	L	T	Р	EL	Credits	Total Marks
3COB3009	BUSINESS ETHICS	4	0	0	0	4	100

- To enable the students acquire knowledge about the principles of business, ethics Governance and sustainability.
- > To provide knowledge on ethical behaviour as applicable to organizations. It also explains the significance of ethical leadership.
- > To provide knowledge on global development and best provisions in the corporate world.

UNIT 1 INTRODUCTION

12 Hrs

Introduction –Ethics - Approaches to Ethics – Meaning of Ethics – Major Attributes of Ethics – Business Ethics – Factors that Influence Ethics – Importance of Ethics.

UNIT 2 ETHICAL CORPORATE BEHAVIOUR

12 Hrs.

Development, Ethical Leadership. Ethical Decision-making, Ethical Dilemmas in Organization, Social Responsibility of Business and Corporate Governance. Ethic in Functional Area, Marketing, Finance, Human Resource and Information Technology Environmental Ethics, Corruption and Gender Issues—Gender Ethics, Sexual Harassment and Discrimination.

UNIT 3 CORPORATE GOVERNANCE

12 Hrs.

Introduction –Corporate Governance –Significance – Importance – Nature – Features – Objectives – Reasons for Corporate Governance Failure – Certain New Initiatives in Governance – Benefits – Consequences of Bad Governance – Requirements to Strengthen Corporate Governance – Corporate Governance Models – Global Corporate Governance Forum – (Case study).

UNIT 4 CORPORATE BOARD MANAGEMENT

12 Hrs.

Structure and Composition of the Board- Composition of Board – Size of the Board – Powers of the Board of Directors – Responsibilities- Functions of the Board – Code of Conduct for Board Members – Training for the Board of Directors – Effectiveness of the Board – Evaluation of Board's Functioning – Corporate Democracy – Shareholders Democracy.

UNIT 5 SUSTAINABILITY AND CORPORATE GOVERNANCE

12 Hrs.

Sustainability Reporting – Discipline- Mission – Principles – Dimensions – Corporate Governance and National Economy – World Bank Report – Development – Importance of Social Accounting, Auditing and Reporting – Introduction – Social Accounting – Social Auditing – Corporate Social Responsibility – Auditing the Social Reporting Process.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Employment opportunities in CSR department of companies.
- **CO2** Understand the ethics in the areas of marketing, finance, human resource management, and information technology.
- CO3 Understand the ethical dilemmas faced by organizations and the social responsibility of business.
- **CO4** Understand general overview of ethical issues in relation to the environment
- **CO5** To offer consultancy services for social auditing and reporting formalities.
- CO6 Understand the knowledge on global development.

- 1. Balachandran, V., & Chandrasekaran. (2019). Corporate Governance Ethics and Social Responsibility.
- 2. New Delhi: PHI.
- 3. Bhuvneshwar Mishra, C.S. (2019). Ethics Governanace and Sustainability. Taxmann Publication Private Limited.
- 4. Govinda Bhat, K., & Sumitha Ayodhya. (2019). Business Ethics and Corporate Responsibility. Himalaya
- 5. Murthy, C.S.V. (2018). Business Ethics and Corporate Governance. Mumbai: Himalaya Publishing House.
- 6. Nirmala Reddy & Ravi. Business Ethics Corporate Governance. Mumbai: Himalaya Publishing House Publishing House & ICSI study Material

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3010	JURISPRUDENCE LAW	L	T	Р	EL	Credits	Total Marks
30003010	JURISPRUDENCE LAW	4	0	0	0	4	100

- To provide understanding and working knowledge of sources of law.
- > To explain Constitution of India and legislative environment.
- > To educate the interpretation of statutes and general laws.

UNIT 1 SOURCES OF LAW

12 Hrs.

Competition Law: Objects and definitions – Prohibition, Duties, powers and functions – Penal provisions. Foreign Exchange Management Act: objectives and definitions Current account transactions – Capital account transactions – Foreign direct investment in India and abroad – Acquisition and transfer of immovable property – Principle of Non-interference.

UNIT 2 GENERAL CLAUSES ACT, 1897

12 Hrs.

Fundamental knowledge-General Rule of Construction-Retrospective Amendments - Powers and Functions under the Act. Administrative Laws- Conceptual Analysis- Source and Need of Administrative Law- Principle of Natural Justice- Administrative Discretion- Judicial Review.

UNIT 3 LAW OF TORTS

12 Hrs.

General conditions of Liability for a Tort- Strict and Absolute Liability- Vicarious Liability- Torts or wrongs to personal safety and freedom- Liability of a Corporate Entity/Company in Torts- Remedies in Torts- Limitation Act, 1963- Computation of the Period of Limitation- Bar of Limitation- Effect of acknowledgment- Acquisition of ownership by Possession- Classification of Period of Limitation.

UNIT 4 CIVIL PROCEDURE CODE, 1908

12 Hrs.

Structure and jurisdiction of Civil Courts- Basic Understanding of Certain Terms Order, Judgment and Decree- Stay of Suits- Cause of Action- Res Judicata-Summary Proceedings- Appeals- Review and Revision. Indian Penal Code, 1860- Offences against Property- Criminal Misappropriation of Property-Criminal Breach of Trust- Cheating- Forgery- Defamation- Abetment and Criminal Conspiracy.

UNIT 5 CRIMINAL PROCEDURE CODE, 1973

12 Hrs.

Classes of Criminal Courts- Power of Courts- Cognizable and Non-Cognizable Offences- Summons and Warrants. Special Courts, Tribunals under Companies Act & Other Legislations- e Constitution and Powers of Tribunals- Familiarize with Procedure before Tribunals- Appeal to Supreme Court- Know the Powers of Special Courts.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the legal postulates and propositions, and connection between theory of law and practice.
- **CO2** Appreciate the source and need of administrative law
- CO3 Express the laws relating to general clauses act, 1897
- **CO4** Understand the general conditions of Liability for a Tort
- CO5 Understand the Structure and jurisdiction of Civil Courts
- **CO6** Illustrate the Powers of Special Courts.

- 1. N.D. Kapoor & Rajni Abbi : General Laws and Procedures(2020); Sultan Chand & Sons. New Delhi 3
- 2. Durga Das Basu: Constitution of India(2019); Prentice Hall of India, New Delhi
- 3. R.V. Kelkar: Lectures on Criminal Procedure(2018), 4th Edn., Revised by Dr. K.N. Chandrasekharan Pillai, Eastern Book Company, Lucknow Interpretation of Statutes; Eastern Book Company, 34, Lalbagh, Lucknow-226 001

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3011	ECONOMIC AND LABOUR LAW	L	T	Р	EL	Credits	Total Marks
30003011	ECONOMIC AND LABOUR LAW	4	0	0	0	4	100

- To enable the students to acquire knowledge relating to Shareholders' Democracy.
- > To help the students develop and understand the Class Action Suits.
- > To enable the students to acquire knowledge relating Crisis Management & Risk and Liability Mitigation.

UNIT 1 COMPETITION LAW

12 Hrs.

Objects and definitions – Prohibition, Duties, powers and functions– Penal provisions. **Foreign Exchange Management Act:** objectives and definitions Current account transactions, Capital account transactions – Foreign direct investment in India and abroad – Acquisition and transfer of immovable property Principle of Non-interference

UNIT 2 POLLUTION CONTROL LAWS

12 Hrs.

Law relating to prevention and control of Air Pollution and Water Pollution companies. Environment protection: Legal and regulatory framework – Procedures for obtaining various environment clearances- Role and functions

UNIT 3 MANAGEMENT OF INTELLECTUAL PROPERTY RIGHTS 12 Hrs.

Procedure relating to trade marks, copy rights, patents: Concept, Registration, Infringement and Remedies – Overview of laws Arbitration and conciliation Act - Meaning – Objectives – Arbitration agreement Information Technology Law: An overview – Digital signatures – Electronic records

UNIT 4 LABOUR LEGISLATIONS AND REGULATORY LAWS 12 Hrs.

Meaning and classification. Laws relating to working conditions – Factories Act, Shops & Establishment Act, Contract Labor (Abolition & Regulation) Act, The Plantations Act, The Indian Mines Act, Motor Transport Act, The Special Economic Zones Act, 2005 - Construction workers.

UNIT 5 LEGISLATIONS RELATED TO WAGES & SOCIAL SECURITY 12 Hrs.

Laws relating to Wages-The Minimum Wages Act- The Payment of Wages Act-Equal Remuneration Act-Payment of Bonus Act. Laws relating to Social Security- Employees Provident Fund Act-Employees State Insurance Act-Workmen's Compensation Act-Payment of Gratuity Act-Maternity Benefit Act. Unorganized Workers Social Security Act, 2008

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Know the powers and functions of various authorities under EOL.
- **CO2** Offer consultation services relating to arbitration procedures and management of IPR and File applications for trademark, patents and copyrights registrations.
- **CO3** Know the development and the judicial setup of Labour Laws Learn the salient features of welfare and wage Legislations.
- **CO4** Learn the laws relating to Industrial Relations, Social Security and Working.
- **CO5** Learn the enquiry procedural and industrial discipline.
- **CO6** Acquire knowledge on Crisis Management and Risk and Liability Mitigation.

- 1. Balachandran, V. (2019). Economic Legislations. Chennai: Vijay Nicole Publications.
- 2. Kumar H.L.,(2019). *Practical Guide to Labour Management*. New Delhi: Universal Law Publishing.
- 3. Reshma Arora, (2019). Labour Law. New Delhi: Himalaya Publication House.
- 4. Kapoor, N.D. (2019). Economic and other Legislations. New Delhi: Sultan chand & Sons.
- 5. Secretarial Audit Compliance Management and Due Diligence (2019) ICSI Study Material.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3012	DILIGENCE AND COMPLIANCES	L	T	Р	EL	Credits	Total Marks
30003012	DILIGENCE AND COMPLIANCES	4	0	0	0	4	100

- To impart knowledge on the process for conducting Due Diligence of various business transactions.
- To develop skills of high order so as to provide through knowledge and insight into the role of company secretaries in rendering effective corporate advisory services.
- To develop skills Conducting secretarial/securities audit and Corporate Compliance Management.

UNIT 1 SECRETARIAL AUDIT

12 Hrs.

Secretarial Audit – Need, Objectives and Scope – Periodicity and Format of Secretarial Audit Report – Benefits of Secretarial Audit – Professional Responsibilities and Penalties – Check list for Secretarial Audit. **Secretarial Standards** – Concept, Scope and Advantages – Secretarial Standards Issued by ICSI - Compliances of Secretarial Standards for Good Governance – Annual Secretarial Compliance Report.

UNIT 2 DUE DILIGENCE

12 Hrs.

Due Diligence – Overview - Peer Review Monitoring of Certification and Audit work by Quality Review Board – Values Ethics and Professional Conduct: Case Studies & Practical Aspects. Due Diligence - Types of Due Diligence – Financial Due diligence – Tax Diligence – Legal Due Diligence commercial or Business Diligence – Including operations – Human Resources Due Diligence – Due Diligence for Merger – Amalgamation – Slump Sale – Takeover – Issue of Securities – Labour Laws Due Diligence and FEMA Due Diligence.

UNIT 3 SEARCH AND STATUS REPORTS

12 Hrs

Search and Status Reports – Scope and Importance – Verification of Documents relating to Charges – Requirements of Financial Institutions and Corporate Lenders– Preparation of Search and Status Reports.

UNIT 4 SECURITIES AUDIT

12 Hrs.

Securities Audit – Meaning, Need and Scope – Ensuring proper compliance of provisions relating to issue and Transfer of Securities – Preventing Fraudulent and Unfair Trade Practices under Securities and Exchange Board of India Regulations - Protecting the interest of Investors- Investor guidances and remedial measures.

UNIT 5 FRAUD DETECTION AND REPORTING

12 Hrs.

Nature of Fraud – Deducting of fraud- Duty to report fraud – Reporting of Fraud by Secretarial Auditor – Fraud vs Non- compliance – speculation – suspicion – Reason to believe –Reporting – Professional Responsibilities and Penalties.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 Understand the Overview of Practical Aspects Due Diligence.
- **CO2** Acquire knowledge in compliances enactments, rules and regulations.
- CO3 Acquire knowledge of Secretarial Auditor's Professional Responsibilities
- CO4 Understand the Compliances of Secretarial Standards for Good Governance
- CO5 Acquire knowledge of Reporting of Fraud by Secretarial Auditor
- **CO6** Job opportunities in the secretarial audit & Due Diligence with various business transactions.

TEXT / REFERENCE BOOKS

- 1. Balachandran. V & Ravichandran. K.S, Secretarial, Securities and Management Audit(2019), New Delhi Bharat Law House.
- ICSI Study Material. Mamta Bhargava, Compliances and procedures under SEBI Law(2018), New Delhi: Bharat Law House Pvt. Ltd,
- 3. Secretarial Audit Compliance Management and Due Diligence (2019),ICSI study material Taxman, SEBI Manual, New Delhi: Bharat Law House Pvt. Ltd.,

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

CCOD2042	DESCRIPTION OF CODDODATE DISPUTES	L	T	Р	EL	Credits	Total Marks
SCOB3013	RESOLUTION OF CORPORATE DISPUTES	4	0	0	0	4	100

- > To enable the students to acquire knowledge relating to Shareholders' Democracy.
- > To help the students develop and understand the Class Action Suits.
- ➤ To enable the students to acquire knowledge relating Crisis Management & Risk And Liability Mitigation.

UNIT 1 SHAREHOLDERS' DEMOCRACY

12 Hrs.

The Companies Act 2013 and the Rights of Shareholders - Majority Powers and Minority Rights -The Principle of Non-interference.

UNIT 2 CORPORATE DISPUTES OPPRESSION AND MISMANAGEMENT 12 Hrs.

Under Companies Act, 2013 Meaning- Application to Tribunal- Right of Members to Apply- Powers of Tribunal - Filing of copy of Order of Tribunal - Interim Order & Recording its Decision.

UNIT 3 CLASS ACTION SUITS

12 Hrs.

Introduction - Class Action Suits - Evolution in India - Types of Class Action Suit - Class Action Suits under Companies Act, 2013 - Who can File Class Action Suits - Against whom Class Action Suit can be filed.

UNIT 4 CRISIS MANAGEMENT & RISK AND LIABILITY MITIGATION 12 Hrs.

Family Tree of Concepts - Crisis Management - Timeline of Formal Crisis Management - Types of Crisis - Case Studies on Crisis Management - Professional Liability - General Liability Insurance v. Professional Liability Insurance - Contrasting General Liability and Professional Liability Insurance - Professional Indemnity Insurance - D&O Policy -D&O Insurance for Non-Profit Organizations - Other Risk Mitigation Approaches.

UNIT 5 FRAUD UNDER COMPANIES ACT, 2013 AND INDIAN PENAL CODE,1860

12 Hrs.

Meaning and Definition of Fraud - Fraud under Indian Penal Code, 1860 - Fraud under SEBI - Regulations, 2003 Prohibition of certain dealings in securities (Regulation 3) - Prohibition of manipulative, fraudulent and unfair trade practices.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the Shareholder's responsibilities
- **CO2** Acquire knowledge about Corporate Disputes
- **CO3** Distinguish between Oppression and Mismanagement under Companies Act, 2013
- **CO4** Understand about Crisis Management & Risk and Liability Mitigation
- **CO5** Understand about Fraud under Indian Penal Code. 1860.
- CO6 The students would be able to offer consultancy services for preparation of various business needs.

- 1. Shuchita Scanner (2017) Paper-6 Resolution of Corporate Disputes, Non-Compliances Remedies
- 2. Prof. Arun Kumar, CS Dr. Himanshu Srivastava CS Professional Study Material (2023) Paper-6 Resolution Of Corporate Disputes Non-Compliances & Remedies
- 3. Atul Karampurwala Resolution of Corporate Disputes Non-Compliances & Remedie 5th Edition for CS-Professional (2023)Taxmann Publication.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3014	PLEADINGS AND APPEARANCES	L	Т	Р	EL	Credits	Total Marks
30003014	PLEADINGS AND AFFEARANCES	4	0	0	0	4	100

- > To develop understanding of drafting of various deeds such as deeds of mortgage, charges, and pledges.
- ➤ To apply their knowledge in drafting orders like appointment orders, suspension orders and order of dismissal and develop skills in drafting of applications and petitions to public financial institutions.
- > To provide competency for pleading and appearances.

UNIT 1 DRAFTING

General principles – Rules for drafting of deeds and conveyance, basic components of deeds – Use of appropriate words and expressions – Aids to clarity and accuracy – Legal requirements and implications. **Conveyancing:** Meaning – General principles – Basic requirements of deeds of transfers – Description of deed, Practices, Recitals Testatum – Consideration of operative words – Exceptions and reservations – Habendum – Testimonium – Signature and attestation – Endorsement and supplement deeds.

UNIT 2 DRAFTING ORDERS

12 Hrs.

12 Hrs.

Appointment orders – Suspension orders – order of dismissal and discharge – Charge sheets – Apprenticeship agreements.Drafting of Contracts: Agreements to sell/purchase – Dealership contracts – Building contracts – Agency contracts – Collaboration agreements – Service agreements – Out sourcing agreements.

UNIT 3 DRAFTING OF VARIOUS DEEDS

12 Hrs.

Deeds of Mortgages -Charges and Pledges: Different types of mortgage deeds – Deeds of further charges in mortgaged property -Mortgage by deposit of title deeds – Deeds of floating charges – Deeds of hypothecation – Other charges – Memorandum of pledge of movables.

UNIT 4 DEED OF ASSIGNMENT

12 Hrs.

Business debts – Shares in a company – Policies in insurance – Patents, trademarks, copyrights – Business and goodwill and other rights and interests – Deed of exchange and gift deeds. Deed of Power of Attorney: Revocable – Irrevocable – General and specific letters of authority.

UNIT 5 PLEADINGS

12 Hrs.

History of Pleadings - Meaning of Pleadings - Object of Pleadings - Fundamental Rules of Pleadings. Drafting of other documents, petitions and applications: Drafting of applications and petitions to public financial institutions — Appeals, writ petitions, special leave petition — revision and review of application, affidavits — Drafting of RTI.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1** Apply the procedure to Drafting of various deeds.
- **CO2** Understand the different types of Orders.
- **CO3** Can get employment opportunities in legal form and secretarial department in companies.
- **CO4** Offer consultancy services for preparation of various business needs.
- **CO5** Acquire the knowledge on the process of applying the IPR.
- **CO6** Drafting of applications and petitions to public financial institutions.

TEXT / REFERENCE BOOKS

- 1. Bindra, N.S. Conveyancing, Drafting and Interpretation of Deeds. Law Publishers. ICSI Study Material.(2019)
- 2. Kothari, G.M., & Kothari, G.A. *Drafting and Conveyancing*. Mumbai: N.M. Tripathi P Ltd. Myneni,
- 3. S.R. (2019). *Drafting, Pleadings & Conveyancing*. Hyderabad: Asia Law Book House.
- 4. Korlahalli. (2019) Business Communication. New Delhi: Sultan Chand & Sons.
- 5. Verma, J.C. Commercial Drafting and Conveyancing. New Delhi: Bharat Law House.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3015	SECURITIES LAW	L	T	Р	EL	Credits	Total Marks
30003013	SECURITIES LAW	4	0	0	0	4	100

- To enable the students to acquire knowledge relating to capital markets.
- To help the students develop and understand the listing of securities.
- ➤ To develop their skills in taking financial and investment decisions.

UNIT 1 FINANCIAL INSTRUMENTS

12 Hrs.

Capital market instruments - New instruments of capital market – Credit rating and evaluation of risk – Concepts, scope and significance – Benefits to investors – Regulatory framework.

UNIT 2 PRIMARY MARKET

12 Hrs.

Meaning significance and scope – Developments– Various agencies and institutions– Role of intermediaries – Merchant bankers, registrars, underwriters, bankers to issue, Portfolio managers– Debenture trustees – Their roles, regulations and code of conduct framed by SEBI.

UNIT 3 SECONDARY MARKET

12 Hrs.

Meaning, significance, functions and scope -functions and scope - Securities Contracts (Regulation) Act, 1956 – Meaning and Definition -Recognition - Contracts in Securities -Listing of securities regulatory framework and control – Secondary market intermediaries by SEBI-Electronic trading in securities.

UNIT 4 MUTUAL FUNDS

12 Hrs.

Introduction –Types – Risks involved – Performance Evaluation – SEBI and RBI regulations for mutual funds – Investors rights and obligations – Association of mutual funds.

UNIT 5 MECHANISM OF STOCK MARKET TRADING

12 Hrs.

Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics) Credit Rating Agency- Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1 -** Describe about the capital market.
- **CO2** Understand the financial instruments.
- **CO3 -** Conceptual understanding and in-depth knowledge of trading in securities.
- **CO4** Identify the implication in financial markets.
- **CO5** Understand about the Mechanism of Stock Market Trading.
- **CO6 -** Acquire employment in stock broking firms and mutual fund services.

- 1. Appannaih, R., & Sharma. (2019). Indian Financial System. Mumbai: Himalaya publishing House. Avadhani, V.A. (2017). Capital Market Management. Mumbai: Himalaya publishing House.
- 2. Gordon, E., & Natarajan, K. (2019). Financial Markets and Services. Mumbai: Himalaya publishing House.
- 3. Khan, M.Y. (2019) Indian Financial system. New Delhi: TMH.
- 4. Zad, N.S. (2019). Securities Laws and Capital Markets. Taxmann's Publications.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3016	INSOLVENCY	L	T	Р	EL	Credits	Total Marks
30003010	LAW AND PRACTICE	4	0	0	0	4	100

- > To understand the basic knowledge of the legal aspects of insolvency and bank.
- To gain knowledge of procedural and practical aspects of Insolvency and its resolution.
- > To understand procedures of Bankruptcy Order if insolvency process fails.

UNIT 1 INTRODUCTION TO INSOLVENCY AND BANKRUPTCY CODE

12 Hrs.

Insolvency – Concept - Historical Developments of Insolvency Laws in India -Historical Background .Bankruptcy: Concept - Report of the Bankruptcy Law Reforms Committee - Need for the Insolvency and Bankruptcy Code, 2016.

UNIT 2 CORPORATE INSOLVENCY RESOLUTION PROCESS

12 Hrs.

Legal Provisions - Committee of Creditors- Procedure - Documentation - Appearance - Approval. Insolvency Resolution of Corporate Persons - Resolution Strategies - Applicability for fast track process- Time period - Procedure.

UNIT 3 LIQUIDATION OF CORPORATE PERSON AND COMPANIES

12 Hrs.

Liquidation of Corporate Person: Initiation of Liquidation - Powers and duties of Liquidator - Liquidation Estate-; Distribution of assets - Dissolution of corporate debtor. Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation - Initiation of Liquidation - Effect of liquidation - Appointment; remuneration- Powers and duties of Liquidator - Completion of Liquidation. Debt Recovery and Securitization - Non-performing assets.

UNIT 4 BANKRUPTCY ORDER FOR INDIVIDUALS AND PARTNERSHIP FIRMS 12 Hrs.

Bankruptcy Order - insolvency resolution process fails - Application for bankruptcy - Conduct of meeting of creditors - Discharge order - Effect of discharge order. Bankruptcy for Individuals and Partnership Firms: Background - Overview of the provisions - Adjudicating Authority - Appeal against order of DRT-Appeal to Supreme Court.

UNIT 5 PROFESSIONAL AND ETHICAL PRACTICES

12 Hrs.

Responsibility and accountability of Insolvency Practitioners- Code of conduct-Case laws; Case Studies and Practical aspects.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1 -** Understand Insolvency and Bankruptcy Code.
- CO2 Apprehend Bankruptcy for Individuals and Partnership Firms.
- **CO3** Identify appropriate resolution process for insolvency.
- **CO4 -** Apply skills and concepts for Liquidation of Corporate Person & Companies.
- **CO5 -** Acquire the knowledge of Debt Recovery and Securitization.
- CO6 Apply skills and concepts and can work as an Insolvency Practitioners.

- 1. Law & Practice of Insolvency & Bankruptcy 2022, R.P. Vats, Apoorv Sarvaria, Yashika Sarvaria. Taxmann Publishers.
- 2. CS Professional Insolvency Law and Practice, 2022, CS Zubair Jahangir
- 3. Insolvency & Bankruptcy Code, Law and Practice with Insolvency Courts(2020),dr. Avadhesh Ojha,Tax Publishers.
- 4. Supreme Court of India's Leading Case Laws on Insolvency & Bankruptcy Code 2016(2020), Jayprakash Bansilal Somani, Notion Press.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3017	PROGRAMMING IN C AND C++	L	Т	Р	EL	Credits	Total Marks
30063017	PROGRAMMING IN C AND CTT	4	0	0	0	4	100

- > To understand the uses of programming computer languages.
- > To learn the basic types of statistical models.
- > To expand the knowledge of Programming with C & C++ on their own.

UNIT 1 INTRODUCTION

12 Hrs.

Introduction - Structure of C program ñ C character set, Tokens: Constants, Variables, Keywords, Identifiers - C data types - C operators (arithmetic, relational, logical, increment and decrement) - Standard I/O in C (scanf, printf) - Conditional Control statements (if and Switch) Statements.

UNIT 2 LOOPS AND ARRAYS

12 Hrs.

Repetitive statements: While, Do While and For Loops - Use of Break and Continue Statements - Arrays: Introduction, Types of arrays, one dimensional arrays - Declaration of one dimensional arrays- Accessing array elements - Storing values in an array - Two Dimensional Arrays Declaration of two dimensional arrays ñ Accessing array elements - Storing values in 2-D arrays.

UNIT 3 STRINGS AND FUNCTIONS: STRINGS

12 Hrs.

Definition, Declaration and Initialization of String Variables - String Handling Functions - Functions: Defining Functions - Function Call - passing parameters: Call by Value, Call by Reference.

UNIT 4 CLASSES AND OBJECTS INTRODUCTION TO OOP AND ITS BASIC FEATURES

12 Hrs.

C++ PROGRAM STRUCTURE - Classes and objects - Friend Functions- Static Functions - Constructor - Types of constructors ñ Destructors – Operators

UNIT 5 INHERITANCE

12 Hrs.

Inheritance - Types of Inheritance - Types of derivation - Public - Private - Protected Hierarchical Inheritance - Multilevel Inheritance - Multiple Inheritance - Hybrid Inheritance

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Learn the concept of functions in C++ program structure.
- **CO2** Write Arrays functions to facilitate code reuse and manipulate strings.
- **CO3** Illustrate the basic functions like "if" and different types of loops.
- **CO4** Express proficiency in the handling of strings and functions.
- **CO5** Identify the commonly used operations involving file systems and regular expressions.
- **CO6** Articulate the Object-Oriented Programming concepts.

- 1. Programming with C & C++: Indrakanti Sekhar, V.V.R.Raman & V.N.Battu, Himalaya Publishers.
- 2. Programming in ANSI C: Balagurusamy, McGraw Hill.
- 3. Mastering C: K.R. Venugopal, McGraw Hill.
- 4. C: The Complete Reference: H.Schildt, McGraw Hill.
- 5. Let Us C: Y.Kanetkar, BPB.
- 6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3018	PYTHON PROGRAMMING	L	Τ	Р	EL	Credits	Total Marks
	PT THON PROGRAWINING	4	0	0	0	4	100

- To understand the uses R for statistical programming, computation
- > To learn basic types of statistical models
- > To expand their knowledge of R on their own

UNIT 1 INTRODUCTION TO PYTHON PROGRAMMING

12 Hrs.

Introduction – python – programming – Downloading and Installation – Basic Data types – Arithmetic Operators – How to write Python programme – Python syntax comparison to other Programming Languages

UNIT 2 PYTHON BASICS

12 Hrs.

Boolean values – Comparison Operators, Boolean Operators- Mixing of Boolean and Comparison Operators – Flow Control – Elements of Flow control – Program execution – Flow control Statements – Importing Modules.

UNIT 3 FUNCTIONS

12 Hrs.

Def statements with parameters, Return Values and return statements. The List Data type, Working with Lists, Augmented Assignment Operators, Methods, The None value, Keyword Arguments and Print (), Local and Global Scope- Exception Handling

UNIT 4 PYTHON FLOW CONTROL

12 Hrs.

Control flow – if else- loop – while loop – break and continue – pass – calling a function – Function Arguments – Types – Anonymous Functions

UNIT 5 OBJECT AND CLASS

12 Hrs

OOP – Classes & Objects – Benefits - Creation of Class - Python Inheritance – Multiple Inheritance – Operator Overloading

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Learn the concept of functions in Python.
- **CO2** Write Python functions to facilitate code reuse and manipulate strings.
- **CO3** Illustrate the basic functions like "if" and different types of loops.
- **CO4** Express proficiency in the handling of strings and functions.
- **CO5** Identify the commonly used operations involving file systems and regular expressions.
- **CO6** Articulate the Object-Oriented Programming concepts such as encapsulation, inheritance and polymorphism as used in Python.

- 1. Allen B. Downey, "Think Python: How to Think Like a Computer Scientist", 2nd Edition, Green Tea Press, 2015, ISBN: 978-9352134755.
- 2. Charles Dierbach, "Introduction to Computer Science Using Python", 1st Edition, Wiley India Pvt Ltd. ISBN-13: 978-8126556014.
- 3. Wesley J Chun, "Core Python Applications Programming", 3rd Edition, Pearson Education India, 2015. ISBN-13: 978-9332555365.
- 4. Roberto Tamassia, Michael H Goldwasser, Michael T Goodrich, "Data Structures and Algorithms in Python", 1st Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126562176.
- 5. ReemaThareja, "Python Programming using problem solving approach", Oxford University press, 2017. ISBN-13: 978-0199480173
- 6. Charles R. Severance, "Python for Everybody: Exploring Data Using Python 3", 1st Edition, Shroff Publishers, 2017. ISBN: 978-9352136278.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3019	DIGITAL BUSINESS MANAGEMENT	L	T	P EL	EL	Credits	Total Marks
30003019	DIGITAL BUSINESS MANAGEMENT	4	0	0	0	4	100

- ➤ To understand the significance of information technology, conceptual framework of networking, communication technology, database etc. for individual & business management.
- > To have the basics practical skills of information Technology.
- > To understand the conceptual background of Hardware Software.

UNIT 1 INTRODUCTION

12 Hrs.

Introduction to Digital Business - Background and current status. E-market places, structures, mechanisms, economics and impacts Difference between physical economy and digital economy.

UNIT 2 DIGITAL BUSINESS

12 Hrs

Drivers of digital business- Big Data & Analytics, Mobile, Cloud Computing, Social media, BYOD, and Internet of Things, Opportunities and Challenges in Digital Business.

UNIT 3 SUPPORT SERVICES

12 Hrs.

Digital Business Support services- e-CRM, e-SCM, ERP as e -business backbone, Knowledge Tope Apps, Information and referral system.

UNIT 4 DIGITAL BUSINESS APPLICATION

12 Hrs.

Application Development-Building Digital business Applications and Infrastructure, promoting digital business, mediums of digital business promotion.

UNIT 5 APPLICATION TOOLS

12 Hrs.

Management skills for digital business, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Application.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the digital business concepts and technologies.
- **CO2** Demonstrate knowledge and understanding of digital concepts and practices in different functions of business.
- **CO3** Identification the overall process of digitalization of business and its importance.
- **CO4** Differentiate the convenience between digital and traditional business.
- **CO5** Apply a range of digital techniques to business and management problems / issues.
- CO6 Develop necessary digital applications in order to improve business reach to the targeted customers

- 1. E- Business: road map for success, Ravi Kolkata and Marcia Robinson.
- 2. Competitive strategic by Michael Porter
- 3. Electronic commerce A managerial perspectives Efraim Turban, David King, Jae lee
- 4. Principles of information Systems by ralph stair & George Reynolds

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3020	ENTERDRISE DESCRIBCE DI ANNINC	L	T	T P EL	EL	Credits	Total Marks
	ENTERPRISE RESOURCE PLANNING	4	0	0	0	4	100

- > To understand the concept and importance of ERP System.
- > To explore the functionalities in ERP software.
- > To evaluate the benefits of business integration through ERP.

UNIT 1 ERP INTRODUCTION

12 Hrs.

Evolution of ERP need of ERP, Growth of ERP – MRPI, MRP II and ERP. Popular ERP packages; ERP for small and medium enterprises. ERP as Integrated Management Information System, Benefits of ERP. ERP vs Traditional Information Systems

UNIT 2 BUSINESS PROCESS RE-ENGINEERING

12 Hrs.

Need and challenges, Management concerns about BPR. BPR to build business model for ERP. ERP & Competitive advantage, Basic Constituents of ERP, Selection criteria for ERP Packages

UNIT 3 ERP PACKAGES

12 Hrs.

Overview and Functionalities in ERP packages: SAP R/3, PEOPLE SOFT, BAAN IV, MFG/PRO, IFS/AVALON, ORACLE-FINANCIAL, Survey of Indian ERP Packages regarding their Coverage.

UNIT 4 IMPLEMENTATION OF ERP

12 Hrs

Implementation of ERP; project management for ERP implementation; issues in ERP Implementation; configuration and customization of ERP package.

UNIT 5 MAINTENANCE

12 Hrs.

Maintenance of ERP – Organisational and Industrial Impact; success and failures of ERP systems. – Future trends in ERP systems

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the growth of ERP systems
- **CO2** Evaluate the risk and benefits of Enterprise Resource Planning.
- **CO3** Interpret ERP solutions and their functional modules
- **CO4** Exposure to the implementation environment
- CO5 Apply the impact of implementation and maintenance of ERP
- **CO6** Develop systems of emerging trends on ERP

- 1. Elmasri and Nawathe: Fundamentals of Database System, Pearson Education Asia, New Delhi 2015
- 2. Robinson, Celeste: Access 2000, BPB Publications, New Delhi 2018.
- 3. Thomson A. Brady, Enterprise Resource Planning, Thomson Technology. 2019
- 4. Enterprise Resource Planning Alexis Leon, Tata McGraw Hill, New Delhi 2018
- 5. Alexis Leon, ERP demystified, Second edition, Tata McGraw Hill 2020

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3021	R PROGRAMMING	L	T	T P	EL	Credits	Total Marks
	RPROGRAMMING	4	0	0	0	4	100

- > To understand the uses R for statistical programming, computation.
- > To learn basic types of statistical models.
- > To expand their knowledge of R on their own.

UNIT 1 INTRODUCTION TO R PROGRAMMING

12 Hrs.

R and R Studio, Logical Arguments, Missing Values, Characters, Factors and Numeric, Help in R, Vector to Matrix, Matrix Access, Data Frames, Data Frame Access, Basic Data Manipulation Techniques, Usage of various apply functions – apply, lapply, sapply and tapply, Outliers treatment.

UNIT 2 DESCRIPTIVE STATISTICS

12 Hrs

Types of Data, Nominal, Ordinal, Scale and Ratio, Measures of Central Tendency, Mean, Mode and Median, Bar Chart, Pie Chart and Box Plot, Measures of Variability, Range, Inter-Quartile Range, Standard Deviation, Skewness and Kurtosis, Histogram, Stem and Leaf Diagram, Standard Error of Mean and Confidence Intervals.

UNIT 3 PROBABILITY, PROBABILITY & SAMPLING DISTRIBUTION 12 Hrs.

Experiment, Sample Space and Events, Classical Probability, General Rules Of Addition, Conditional Probability, General Rules For Multiplication, Independent Events, Bayes' Theorem, Discrete Probability Distributions: Binomial, Poisson, Continuous Probability Distribution, Normal Distribution & t-distribution, Sampling Distribution and Central Limit Theorem.

UNIT 4 STATISTICAL INFERENCE AND HYPOTHESIS TESTING 12 Hrs.

Population and Sample, Null and Alternate Hypothesis, Level of Significance, Type I and Type II Errors, One Sample t Test, Confidence Intervals, One Sample Proportion Test, Paired Sample t Test, Independent Samples t Test, Two Sample Proportion Tests, One Way Analysis of Variance and Chi Square Test.

UNIT 5 CORRELATION AND REGRESSION

12 Hrs.

Analysis of Relationship, Positive and Negative Correlation, Perfect Correlation, Correlation Matrix, Scatter Plots, Simple Linear Regression, R Square, Adjusted R Square, Testing of Slope, Standard Error of Estimate, Overall Model Fitness, Assumptions of Linear Regression, Multiple Regression, Coefficients of Partial Determination, Durbin Watson Statistics, Variance Inflation Factor.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** List motivation for learning R programming language.
- **CO2** Access online resources for R and import new function packages into the R workspace.
- **CO3** Import, review, manipulate and summarize data-sets in R.
- **CO4** Explore data-sets to create testable hypotheses and identify appropriate statistical tests.
- **CO5** Perform appropriate statistical tests using R.
- **CO6** Create and edit visualizations with R.

- 1. Hands-On Programming with R: Write Your Own Functions and Simulations By Garrett Grolemund, O'Reilly Media, Inc., 2014.
- 2. R for Data Science, Hadley Wickham, Garrett Grolemund, "O'Reilly Media, Inc. 2016.
- 3. Introduction to Statistics and Data Analysis With Exercises, Solutions and Applications in R By Christian Heumann, Michael Schomaker and Shalabh, Springer, 2016
- 4. The R Software-Fundamentals of Programming and Statistical Analysis -Pierre Lafaye de Micheaux, Rémy Drouilhet, Benoit Liquet, Springer 2013
- 5. A Beginner's Guide to R (Use R) By Alain F. Zuur, Elena N. Ieno, Erik H.W.G. Meesters, Springer 2009

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3022	CYBER SECURITY IN BUSINESS	L	T	Р	EL	Credits	Total Marks
SCOBSUZZ	CIBER SECURITI IN BUSINESS	4	0	0	0	4	100

- > To understand various types of cyber-attacks and cyber-crimes.
- > To learn threats and risks within context of the cyber security.
- > To have an overview of the cyber laws & concepts of cyber forensics.

UNIT 1 INTRODUCTION

12 Hrs.

Introduction to Cyber Security: Basic Cyber Security Concepts, layers of security, Vulnerability, threat, Harmful acts, Internet Governance – Challenges and Constraints, Computer Criminals, CIA Triad, Assets and Threat, motive of attackers, active attacks, passive attacks, Software attacks, hardware attacks, Cyber Threats-Cyber Warfare, Cyber Crime, Cyber terrorism, Cyber Espionage, etc., Comprehensive Cyber Security Policy.

UNIT 2 CYBER LAW

12 Hrs.

Cyberspace and the Law & Cyber Forensics: Introduction, Cyber Security Regulations, Roles of International Law. The INDIAN Cyberspace, National Cyber Security Policy. Forensics Analysis of Email, Digital Forensics Lifecycle, Forensics Investigation, Challenges in Computer Forensics.

UNIT 3 CYBER CRIME

12 Hrs

Cybercrime: Mobile and Wireless Devices: Introduction, Proliferation of Mobile and Wireless Devices, Trends in Mobility, Credit card Frauds in Mobile and Wireless Computing Era, Security Challenges Posed by Mobile Devices, Organizational security Policies and Measures in Mobile Computing Era, Laptops.

UNIT 4 CYBER SECURITY

12 Hrs.

Cyber Security: Organizational Implications: Introduction, cost of cybercrimes and IPR issues, web threats for organizations, security and privacy implications, social media marketing: security risks and perils for organizations, social computing and the associated challenges for organizations.

UNIT 5 PRIVACY ISSUE

12 Hrs.

Privacy Issues: Basic Data Privacy Concepts: Fundamental Concepts, Data Privacy Attacks, Data linking and profiling, privacy policies and their specifications, privacy policy languages, privacy in different domains- medical, financial, etc.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Address social computing associate challenges
- **CO2** Prevent digital challenges in the organization
- **CO3** Apply policies and procedures to manage Privacy issues
- **CO4** Analyze cyber-attacks, types of cybercrimes, cyber laws.
- **CO5** Interpret and forensically investigate security incidents
- **CO6** Design and develop secure software modules

- 1. Nina Godbole and Sunit Belpure, Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Wiley
- 2. B.B.Gupta, D.P. Agrawal, Haoxiang Wang, Computer and CyberSecurity: Principle s, Algorithm, Applications, and Perspectives, CRC Press.
- 3. Cyber Security Essentials, James Graham, Richard Howard and Ryan Otson, CRC Press.
- 4. Introduction to Cyber Security, Chwan-Hwa (john) Wu,J. David Irwin, CRC Press T & F Group.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3023	E-COMMERCE	L	Τ	P EL	Credits	Total Marks
	E-COIVIIVIERCE	4	0	0	0	4

- ➤ To understand basics concept of E-commerce and E Business.
- > To explore the various E Business Models.
- > To solve issues of E-Commerce security.

UNIT 1 INTRODUCTION TO E-BUSINESS

12 Hrs.

Meaning and concept: electronic commerce versus traditional commerce; Media convergence; E-commerce and e-business; Channels of ecommerce; Business application of e-commerce; need for e-commerce; E-Commerce Consumer applications, E-Commerce Organisation applications e-commerce as an electronic trading system.

UNIT 2 E-BUSINESS MODELS

12 Hrs.

E-Business models; supply chain management, product and service digitations remote servicing, procurement; on line marketing and advertising e-commerce resources and infrastructure resources and planning for infrastructure. E -Business: Workflow management, mass customization and product differentiation; Organization restructuring; Integrated logistics and distribution.

UNIT 3 ELECTRONIC PAYMENT SYSTEM

12 Hrs.

Special features required in payment systems for ecommerce, Types of e-payment systems; E-cash and currency servers, e-cheques Digital token based credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risk of e-payment System; Components of an effective electronic payment system.

UNIT 4 BUSINESS TO BUSINESS TECHNOLOGIES

12 Hrs.

Needs and alternative models of B2B ecommerce; Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure, features of EDI service arrangement, Internet-based EDI and FTP-based messaging.

UNIT 5 SECURITY ISSUES IN E-BUSINESS

12 Hrs.

Security risks of e-commerce, exposure of resources, types of threats, source of threats, security tools and risk-management approach e-commerce security and a rational Security policy for e-commerce: Corporate Digital Library; I.T. Act 2000.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1 -** Gaining a comprehensive knowledge of the basic concepts and theories of electronic business.
- **CO2** Understanding the significance in the modern business landscape.
- **CO3 -** Explore various E-Commerce platforms, tools, and technologies for online business operations.
- **CO4** Adapt various payment gateways.
- **CO5** Apply strategies for digital economy.
- **CO6** Formulate trends and innovations in E-Business.

- 1. Agarwal, K.N and Deeksha Ararwalar; Business on the Net; What's and How's of E-Commerce; Macmillan. New Delhi. 2010
- 2. Agarwal, K.N and Deeksha Ararwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi. 2020
- 3. Diwan, Prag and Sunil Sharma: Electronic Commerce A Manager's Guide to E Business, Vanity Books International, Delhi. (out of published) 2019
- 4. O'Brien J: Management Information Systems, Tata McGraw Hill, New Delhi. 2018
- 5. Kalakafa Whinston Pearson Frontiers of electronic Commerce P.T. Joseph S.J., E-Commerce, second edition PHI 2017., PHI Pvt. Ltd., New Delhi (third)

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3024	DIGITAL BANKING AND FINANCE	L	Τ	Р	EL	Credits	Total Marks
3COB3024	DIGITAL BANKING AND FINANCE	4	0	0	0	4	100

- To understand the digital banking tools and Techniques.
- > To develop the various techniques used for payment systems.
- > To apply the IT infrastructure in financial services.

UNIT 1 DIGITAL BANKING

12 Hrs.

Introduction to Digital Banking Management – Technological Impact in Banking Operations – Total Branch Computerization –Centralized Banking – Concept, Opportunities, Challenges & Implementation, Smart Banking –Characteristics of Smart Banking environment – Components and Technologies of Smart Banking environments – Issues in Smart Banking.

UNIT 2 DELIVERY CHANNELS

12 Hrs.

Overview of delivery channels – Automated Teller Machine (ATM) – Phone Banking – Call centres – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – MICR electronic clearing.

UNIT 3 BANKING OPERATIONS

12 Hrs.

Back office Operations - Bank back office management - Inter branch reconciliation - Treasury Management - Forex Operations - Risk Management - Data centre Management- Knowledge Management (MIS/DSS/EIS) - Customer Relationships Management (CRM).

UNIT 4 PAYMENT SYSTEM

12 Hrs.

Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGSS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques, RFID system components, RFID Applications – Short range RFID applications, Long range RFID applications.

UNIT 5 FINANCIAL SERVICES AND IT

12 Hrs.

Financial services as a component of financial system, Mutual Funds, Risk & Return, Depositories, Credit Rating, Factoring & Forfeiting, Housing Finance, Merchant Banking, Capital Market lead managers, Intermediaries, SEBI, Regulatory authority.

COURSE OUTCOMES

- **CO1** Understand the digital banking techniques for business.
- **CO2** Experience the customer in the digital banking.
- **CO3** Apply technologies to enable banking services.
- **CO4** Relate the risk management and security measures associated with digital banking.
- **CO5** Develop digital banking strategies to leverage business growth.
- **CO6** Formulate innovations to apply IT in financial services.

- 1. Financial Services Information Systems Jessica Keyes Auerbach publication;
- 2. 2nd edition (March 24, 2018)(Text Book)
- 3. Kaptan S S & Choubey N S., "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi, 2013
- 4. Vasudeva, "E Banking", Common Wealth Publishers, New Delhi, 2018
- 5. Turban Rainer Potter, Information Technology, John Wiely & Sons Inc 2001

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3025	MUTUAL FUND	L	Т	Р	EL	Credits	Total Marks
3COB3023	MOTOAL FUND	4	0	0	0	4	100

- To understand the concept of Mutual Fund.
- > To acquire the specialized knowledge to mutual fund.
- To know about performance evaluation of mutual fund.

UNIT 1 INTRODUCTION

12 Hrs.

Concept of a Mutual fund - Classification - Structure of Mutual Funds - Key Constituents - Growth of the mutual fund industry in India — Asset Management Company - Organization Structure - Due Diligence Process by AMCs

UNIT 2 FINANCIAL PLANNING

12 Hrs.

Basics of financial planning-Financial Goals, Investment Horizon - Objective, Benefits & Need for financial planning - Life cycle and wealth cycle in financial planning - Tools to categorize investors' needs - Risk profiling - Asset allocation and types - Importance and steps for developing a model portfolio

UNIT 3 COMPUTATION OF MUTUAL FUND

12 Hrs.

Computation of Net Assets of Mutual Fund Scheme - Concept of Entry and Exit Load - Impact on NAV-Total expense ratio - pricing of units for the Segregated Portfolio

UNIT 4 SCHEME SELECTION

12 Hrs.

Scheme Selection based on Investor needs, preference, investment strategy and risk-profile- Risk levels in mutual fund schemes - Selecting & evaluating of equity funds, debt funds, Money market fund, balanced fund & factors impacting their performance.

UNIT 5 PERFORMANCE OF FUNDS

12 Hrs

General and Specific Risk Factors - Factors of mutual fund performance - Drivers of Returns and Risk in a Scheme - Measures of Returns - SEBI Norms on returns

Max. 60 Hrs.

COURSE OUTCOMES

- CO1 Knowledge about Mutual fund
- **CO2** Distinguish the company performance using technical analysis
- **CO3** Apply the fund performance with industry
- **CO4** Compute the performance evaluation techniques
- **CO5** Evaluate the investor's preference based on demographic nature
- CO6 Collaborate the latest trends in mutual fund with sectoral performance

- 1. Taxmann's Mutual Fund Distributors 2022
- 2. Indian Mutual Funds Handbook (5th Edition) 2003
- 3. The Mutual Fund Industry by R.Glenn Hubbard 2010
- 4. Mutual Funds -Ladder to wealth creation by Vivek Negi 2020
- 5. Common Sense on Mutual Funds :New Imperatives for the Intelligent Investor by John.C .Bogle 1999

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3026	BUSINESS VALUATION	L	Т	Р	EL	Credits	Total Marks
3COB3020	BUSINESS VALUATION	4	0	0	0	4	100

- To understand the concept of Business Valuation.
- > To gain knowledge about how to select the appropriate method of business valuation.
- > To analyze financial statements of a company and to determine its' price.

UNIT 1 BUSINESS VALUATION: BASIC CONCEPTS

12 Hrs.

Business valuation- Nature and purpose, reasons for valuation - Internal reasons and external, types of firm value - Foundations of value: growth and value creation; Key methods and approaches to firm valuation.

UNIT 2 USING FINANCIAL STATEMENTS FOR VALUATION AND ANALYSIS 12 Hrs.

Financial statements: types; Financial statement analysis; Comparison of Generally Accepted Accounting Principles and Reporting standard in India and International.

UNIT 3 VALUATION APPROACHES

12 Hrs.

Income approach - Valuing companies by discounting cash flow method - Valuing companies using multiples methods - Role of cost approach in business valuation.

UNIT 4 VALUE CREATION

12 Hrs.

Fundamentals of corporate capital valuation - Equity valuation - Preference shares valuation, Risk and expected return - Principles of portfolio analysis; Evaluating corporate strategic - Its opportunities and challenges.

UNIT 5 ADVANCED ISSUES IN VALUATION

12 Hrs.

Valuation of companies of different kinds- Loose ends of valuation-Valuation of intangible assets: Patents, trademarks, copyrights and licenses; Franchises; Brands

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Knowledge about business valuation
- **CO2** Distinguish the value creation from value destruction
- **CO3** Apply the key approaches to firm valuation
- **CO4** Compute the valuation techniques
- **CO5** Evaluate the best methods and instruments for the valuation
- **CO6** Design the industry specific features for valuation process

TEXTBOOK REFERENCE

- 1. Pinto, Jerald E. Equity asset valuation. John Wiley & Sons, 2020.
- 2. Palepu, Krishna G., et al. Business analysis and valuation: Using financial statements. Cengage AU, 2020.
- 3. Rosenbaum, Joshua, and Joshua Pearl. Investment banking: valuation, LBOs, M&A, and IPOs. John Wiley & Sons, 2021.
- 4. John F Marshall and Vipul K. Bansal: Financial Engineering: PHI New Delhi
- 5. Edmans, Alex. Grow the pie: How great companies deliver both purpose and profit—updated and revised. Cambridge University Press, 2021
- 6. Helmold, Marc, and Warda Samara. Progress in performance management. Springer International Publishing, 2019

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3027	BUSINESS ANALYTICS	L	T	Р	EL	Credits	Total Marks
3COB3021	BUSINESS ANALT TICS	4	0	0	0	4	100

- To gain an understanding of how to use business analytics to formulate and solve business problems and to support managerial decision making.
- To become familiar with the processes needed to develop, report, and analyze business data.
- > To learn how to use and apply Excel and Excel add-ins to solve business problems.

UNIT 1 INTRODUCTION TO BUSINESS ANALYTICS

12 Hrs.

Definition of Business Analytics, Categories of Business Analytical methods and models, Business Analytics in practice, Big Data - Overview of using Data, Types of Data.

UNIT 2 DESCRIPTIVE ANALYTICS

12 Hrs.

Overview of Description Statistics (Central Tendency, Variability), Data Visualization -Definition, Techniques – Tables, Cross Tabulations, charts, Data Dashboards using Ms-Excel.

UNIT 3 PREDICTIVE ANALYTICS

12 Hrs.

Trend Lines, Regression Analysis – Linear & Multiple, Predictive modeling, forecasting Techniques, Data Mining - Definition, Approaches in Data Mining- Data Exploration & Reduction, Data mining and business intelligence, Data mining for business - Classification, Association- Cause Effect Modeling.

UNIT 4 PRESCRIPTIVE ANALYTICS:

12 Hrs.

Overview of Linear Optimization, Non Linear Programming -Integer Optimization, Cutting Plane algorithm and other methods- Decision Analysis – Risk and uncertainty methods - Text analytics Web analytics.

UNIT 5 PROGRAMMING USING R

12 Hrs.

R Environment, R packages, Reading and Writing data in R, R functions, Control Statements, Frames and Subsets, Managing and Manipulating data in R.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Recognize the concept of Business Analytics in practice
- **CO2** Understand the concepts of Descriptive Analytics
- **CO3** Articulate the Data mining for business
- **CO4** Analyse the concepts of Predictive and Prescriptive Analytics
- **CO5** Reframe the R programming to business environment
- **CO6** Design the predictive model for business problems

- 1. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams Essentials of Business Analytics, Cengage Learning.
- 2. James Evans, Business Analytics, Pearson. 2020
- 3. Albright Winston, Business Analytics Data Analysis Data Analysis and Decision Making, Cengage Learning, Reprint 2014.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

SCOB3028	FINANCIAL MODELING	L	T	Р	EL	Credits	Total Marks
3COB3020	FINANCIAL MODELING	4	0	0	0	4	100

- > To understand the purpose of financial modelling.
- > To understand performance of companies through financial statements.
- > To develop financial models from scratch.

UNIT 1 FINANCIAL MODELLING: INTERMEDIATE LEVEL IN EXCEL 12 Hrs.

Concept of financial modelling – Usage of Excel Sheets and Formula Function; Advanced Modelling Techniques- Extrapolation, Histogram- Data Filter and Sort, Charts and Graphs; offset, pivot tables

UNIT 2 ANALYSIS OF FINANCIAL STATEMENTS

12 Hrs.

Introduction to Financial Statement Analysis - Financial Reporting Mechanics, Understanding Income Statement - Balance Sheet - Cash Flow Statement; Financial Analysis Techniques - Inventories - Assets- Liabilities; Financial Statement Application

UNIT 3 FINANCIAL RATIOS

12 Hrs.

Ratio analysis of companies - Du point Analysis - Peer to peer analysis ; Preparation of Financial Analysis report of an industry

UNIT 4 BUSINESS FINANCE

12 Hrs.

Computation of Time value of money, Long term financing – Equity and Debt, Measure of Leverage – Financial leverage and Operating leverage-Capital budgeting – NPV, IRR, Profitability index

UNIT 5 EQUITY RESEARCH MODELING

12 Hrs.

Role of Equity Research-Modelling dashboard- Management Summary- Gravity / Impact Analysis-Football Field Analysis & Chart- Scenario Building

Max. 60 Hrs.

COURSE OUTCOMES

On completion of course, student will be able to

- **CO1** Knowledge about financial modelling using excel.
- **CO2** Distinguish between various modeling technique.
- **CO3** Preparation of report and interpret data using excel.
- **CO4** Compute the financial statements using excel.
- **CO5** Evaluate the various financial and other tools used in excel.
- **CO6** Develop the specific features of equity valuation modelling.

TEXT / REFERENCE BOOKS

- 1. Financial Modelling by Simon Benninga 2014
- 2. Financial Modelling by Paul Pignataro

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks **80 Marks**

SCOB3029	PERSONAL FINANCE	L	Т	Р	EL	Credits	Total Marks
30003029	PERSONAL FINANCE	4	0	0	0	4	100

- > Set financial goals and develop a financial plan.
- > Apply time value of money principles to personal financial decisions.
- > Calculate personal taxes and review strategies to minimize them.

UNIT 1 INTRODUCTION TO FINANCIAL PLANNING

12 Hrs.

Personal financial planning – Meaning, objectives, process -Time Value of Money and its application in financial planning

UNIT 2 TAX SAVING AND PLANNING

12 Hrs.

Personal tax planning – Basics of tax assessment for an individual, - Deductions and reliefs available to an individual -Avenues for tax savings for an individual.

UNIT 3 INSURANCE PLANNING

12 Hrs.

Life insurance – Tools for financial planning - Different schemes and their implications, benefits and limitations - Housing Decision – Factors to be considered- Modes of finance, benefits and limitations-Procedural and legal aspects.

UNIT 4 INVESTMENT SCHEMES

12 Hrs.

Other investment avenues such as stocks, bonds, mutual funds, etc., and financial planning Various financial Institutions and modes of personal financing.

UNIT 5 RETIREMENT PLANS

12 Hrs.

Retirement Planning, Estate Planning - Credit rating - CIBIL Scoring - Personal budgeting.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of course, student will be able to

- **CO1** Develop an understanding of personal and financial opportunity costs.
- **CO2** Track personal investments in a portfolio including a balance sheet, cash flow statement, and personal Budget.
- **CO3** Access different investment avenues.
- **CO4** Identify major services provided by financial institution.
- **CO5** Develop the characteristics of various savings tools.
- **CO6** Calculate personal taxes and review strategies.

TEXT / REFERENCE BOOKS

- 1. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, TMH 2.
- 2. 16 Personal Finance Principles Every Investor Should Know by Manish Chauhan, Network 18
- 3. Simplified Financial Management by Vinay Bhagwat, The Times Group
- 4. Personal Financial Planning by Dr. Suresh Seth & Dr. Pooja Ohri

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100Exam Duration: 3 Hrs.PART A: 10 Questions of 2 marks each-No choice20 MarksPART B: 2 Questions from each unit with internal choice, each carrying 16 marks80 Marks

SCOB3030	SECURITY AND PORTFOLIO	L	Τ	Р	EL	Credits	Total Marks
30003030	MANAGEMENT	4	0	0	0	4	100

- To familiarize the students with the stock markets in India and abroad.
- > To provide conceptual insights into the valuation of securities.
- ➤ To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors.

UNIT 1 INTRODUCTION

12 Hrs.

Investment-Meaning and process of Investment Management - Speculation Investment Avenues in India. Organization and Functioning Securities Markets, Primary and Secondary Markets, Types of Markets, Types of Orders-Introduction to Indian Stock Markets, Stock Market Indices, Indices Calculations.

UNIT 2 RISK AND RETURN

12 Hrs.

Return Tradeoff, Measures, Analysis, Determinants of Required Rates of Return and Relationship between Risk and Return, Risk-free rate and its influencing.

UNIT 3 TOOLS FOR ANALYSIS

12 Hrs.

Fundamental and Technical Analysis, Economy, Industry and Company analysis: Assumption, Advantages, Challenges, Types of Charts, Technical Trading Rules and Indicators factors and Risk Premium.

UNIT 4 SECURITY

12 Hrs.

Security Valuation - Bond, Equity and preference share valuation - Yield to maturity Bond value theorems. Introduction to Portfolio Management - Measurement of Expected Risk and Returns of Portfolio. Alternative measures of Risk.

UNIT 5 EQUITY RESEARCH MODELING

12Hrs.

Portfolio Selection, performance evaluation and portfolio revision- Formula plans. - Capital Asset Pricing Model (CAPM).

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the theoretical and practical background in the field of investments.
- CO2 Acquire the knowledge about factors and Risk Premium
- **CO3** Valuing equity and debt instruments.
- **CO4** Measuring the portfolio performances.
- **CO5** Develop Portfolio management framework
- **CO6** Designing and managing the bond as well as equity portfolios in the real word

- 1. William. F.Sharpe, Gordon j Alexander & Jeffery V Bailey, "Fundamentals of Investments", Prentice Hall Reilly, Brown, "Analysis of Investment and Management of Portfolios", 10th Edition, Cengage
- 2. Prasanna chandra, Investment analysis and Portfolio Management, TataMcGraw Hill, 2008.
- 3. Kevin, Securities Analysis and Portfolio Management, Prentice Hall of India, 2009
- 4. Dhanesh Khatri, Security Analysis and Portfolio Management Macmillan, 2010.
- 5. Bodi K, Mohanty, Investments, Tata Mcgraw Hill,2010Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publication Pvt.Ltd., 2010

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

SCOB3031	FINANCIAL DERIVATIVES	L	Т	Р	EL	Credits	Total Marks
30003031	FINANCIAL DERIVATIVES	4	0	0	0	4	100

- To Understand the students about the concept of Derivatives and its types.
- > To acquaint the knowledge of Options and Futures.
- ➤ To know about Hedging and the development position of Derivatives in India.

UNIT 1 BASIC CONCEPTS

12 Hrs.

Derivatives - Features of a Financial Derivative - Types of Financial Derivatives - Basic Financial derivatives - History of Derivatives Markets - Forward Market: Pricing and Trading Mechanism - Forward Contract concept- Forward Prices Vs Future Prices.

UNIT 2 VALUATION AND ANALYSIS

12 Hrs.

Options and Swaps – Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt Equity Swap.

UNIT 3 VALUATION APPROACHES AND METHODS

12 Hrs.

Futures – Financial Futures Contracts – Types of Financial Futures Contract – Functions and Growth of Futures Markets – Specification of the Future Contract – Clearing House – Operation of Margins – Settlement – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

UNIT 4 VALUE CREATION

12 Hrs.

Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk –Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

UNIT 5 ADVANCED ISSUES IN VALUATION

12 Hrs.

Financial Derivatives Market in India—Derivatives Trading at NSE/BSE – Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India – Structure of the Market – Trading systems – Badla system in Indian Stock Market – Regulatory Instruments.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** To identify the emerging structure of derivatives market in India
- **CO2** Distinguish between different types of interest rates and currency swaps
- CO3 Comprehend the various steps involved in management of a hedge
- **CO4** Knowledge on strength and weakness of Indian Derivatives market
- **CO5** Apply Derivative market techniques
- **CO6** Design stock exchange index values.

- 1. Gupta S.L., FINANCIAL DERIVATIVES THEORY, CONCEPTS AND PROBLEMS PHI, Delhi, Kumar S.S.S. FINANCIAL DERIVATIVES, PHI, New Delhi, 2007
- 2. Chance, Don M: DERIVATIVES and Risk Management Basics, Cengage Learning, Delhi.
- 3. Stulz M. Rene, RISK MANAGEMENT & DERIVATIVES, Cengage Learning, New Delhi.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3032	SUPPLY CHAIN FINANCE	L	T	Р	EL	Credits	Total Marks
30003032	SUPPLY CHAIN FINANCE	4	0	0	0	4	100

- > To implement tailored open account finance solutions.
- ➤ To Understanding the importance of knowing your clients and the operation of their physical supply chains.
- To identify funding gaps as a result of trade cycle analysis and how to understand clients' needs

UNIT 1 FINANCING A SUPPLY CHAIN

12 Hrs.

Conventional arrangement and its problems and drawbacks- Need for Supply Chain financing – SCF arrangement for vendor side – Benefits of SCF for vendor side, dealer, distributor side

UNIT 2 PRODUCTS IN SUPPLY CHAIN FINANCE

12 Hrs.

Classification and common features of SCF products – Drawer bill discounting – Invoice financing – Dealer bill discounting – factoring and forfaiting - Limited backstop financing

UNIT 3 BUILDING UP A SUPPLY CHAIN PROGRAMME

12 Hrs.

Primary criteria for identifying the corporate – feasibility in SCF – Consideration involved in identifying SCF products - Gauges and Variables of designing SCF parameters – Designing rating and pricing for an SCF program –Finalization of documents required for SCF transactions – Identifying suppliers and dealers/distributors: benchmarks and documents required – setting up a digital process integrating it with CBS – Complete SCF program flow

UNIT 4 RISK MANAGEMENT IN SUPPLY CHAIN FINANCE

12 Hrs.

Risk factors for Banks in Supply Chain Finance – Amelioration of Risk Factors: exercise – Risk mitigation in Supply Chain Finance.

UNIT 5 SUPPLY CHAIN FINANCE IN INDIA

12 Hrs.

Traditional system in India – Transition to Supply Chain Finance in India – Beneficiaries of Supply Chain Finance in India

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Understand the finance system used under SCF.
- **CO2** Analysis the underlying trade cycle, accurate identification and application of financing and risk mitigation solutions.
- **CO3** Acquire the clear knowledge about the documents required for SCF.
- **CO4** Developing a broad understanding of the available finance options is central to success in supply chain management.
- **CO5** Identify the risk factor and the ways to handle it.
- **CO6** Develops skills in structuring Supply Chain Programme and implementing SCF solutions.

- 1. Standard Definitions for the Techniques of Supply Chain Finance, Global Supply Chain Finance Forum 2020 (https://iccwbo.org/publication/standard-definitions-techniques-supply-chain-finance/)
- 2. Supply Chain Finance for SMEs, International Finance Corporation (IFC) 2019
- 3. Supply-Chain Finance: The Emergence of a New Competitive Landscape, McKinsey & Company 2015
- 4. Regulatory Issues Affecting Trade and Supply Chain Finance ISSUES PAPER No. 8, APEC 2014

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

SCOB3033	DESIGN THINKING	L	T	Р	EL	Credits	Total Marks
30003033	DESIGN THINKING	4	0	0	0	4	100

- To explain the concept of design thinking for product and service development.
- To explain the fundamental concept of innovation and design thinking.
- > To discuss the methods of implementing design thinking in the real world.

UNIT 1 INTRODUCTION

12 Hrs.

Introduction to design thinking- definition- origin of design thinking - Design Thinking in the organizations - Features of Design Thinking - Principles of Design Thinking - Benefits of Design Thinking- Theories of Design Thinking- Practices of Design Thinking Team Based Design Thinking

UNIT 2 DESIGN THINKING APPROACH

12 Hrs.

Context of design thinking- empathy, ethnography, divergent, convergent, Visual thinking, prototyping-design thinking approaches- double diamond approach, d-school 5 stage approach, growth approach-design thinking resources

UNIT 3 DESIGN THINKING TOOLS AND METHODS

12 Hrs.

Process stages of designing for growth- design thinking tools- visualization, journey mapping, Value Chain Analysis Mind Mapping, Concept Development, Assumption Testing, Prototype, customer Co-Creation, Learning Launches, Story Telling.

UNIT 4 DESIGNTHINKING FOR STRATEGIC INNOVATIONS

12 Hrs.

Meaning of Strategic Management - Meaning of Innovation Management - Types of Innovations - Disruptive vs. Sustaining innovation - Radical vs. incremental innovation - The Innovation Matrix - Architectural vs. Modular Innovation - Strategic Innovation Features of Strategic Innovation - Scope of Strategic Innovation - Design Thinking and Strategic Innovation - Practices of Integrating Design Thinking in Strategic Innovation

UNIT 5 DESIGN THINKING IN INFORMATION TECHNOLOGY

12 Hrs.

Meaning of Business Process Management - Advantage of Business Process Modeling - Design Thinking in Business Process Modeling -Agile in Virtual Collaboration - Team based Design Thinking

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Demonstrate the critical theories of design, systems thinking, and design methodologies.
- **CO2** Produce great designs, be a more effective engineer, and communicate with high emotional and intellectual impact.
- **CO3** Understand the diverse methods employed in design thinking.
- **CO4** Conceive, organize, lead and implement projects in interdisciplinary domain
- **CO5** Address Social concerns with innovative approaches.
- **CO6** Establish a workable design thinking framework to use in their practices.

- 1. John.R.Karsnitz, Stephen O'Brien and John P. Hutchinson, "Engineering Design", Cengage learning (International edition) Second Edition, 2013.
- 2. Idris Mootee, "Design Thinking for Strategic Innovation: What They Can't Teach You at Business or Design School", John Wiley & Sons 2013.
- 3. Hasso Plattner, Christoph Meinel and Larry Leifer (eds), "Design Thinking: Understand Improve Apply", Springer, 2011.
- 4. Roger Martin, "The Design of Business: Why Design Thinking is the Next Competitive Advantage", Harvard Business Press, 2009.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3034	BUSINESS MODELLING	L	T	Р	EL	Credits	Total Marks
30003034	BUSINESS MODELLING	4	0	0	0	4	100

- > To develop the students from the MVP stage to the Business Model stage.
- > To acquire the skills and transform their business idea into the Business Model Canvas.
- > To reframe the digital presence with distribution channels to engage and serve their customers.

UNIT 1 NETWORK PLANNING

12 Hrs.

Finding your team- art of team formation - teamwork planning - chief mentor / founder & Co founders - team formation and delegation of work.

UNIT 2 PREPARATION OF BUSINESS MODEL/PLAN

12 Hrs.

Meaning and significance of a business plan - components of a business plan - feasibility study, Iterating the MVP, Digital Presence for Ventures - Clarifying the value proposition- Guidelines for writing BP- pre- requisites from the perspective of investor.

UNIT 3 BUSINESS MODEL

12 Hrs.

The importance and diversity of business model- how business model emerge - potential fatal flaws of business models - components of an effective business model - core strategy - strategic resources, partnership network - customer interface.

UNIT 4 PRODUCT/ MARKET FIT

12 Hrs.

Understanding basics of unit economics - cost and profitability- Refining the product/service - Establish the success and operational matrix - Starting Operations.

UNIT 5 RECOGNIZING OPPORTUNITY AND BUILDING BUSINESS MODELS 12 Hrs.

Business opportunity and its importance-characteristics of a good business opportunity-concept of building business models and role of economic development in a country-Product development stage-Business opportunity Vs Business idea- Evaluating new venture opportunities.

Max. 60 Hrs.

COURSE OUTCOMES

- CO1 Identify the key concepts to new business models, and put on them to real-world problems
- **CO2 -** Characterize the value drivers of business models, contribution to the firm's value proposition
- **CO3** Attain abilities needed to address the nature of entrepreneurial activity in an organization.
- **CO4** Explore the knowledge on Corporate entrepreneurship development, its pros and cons.
- CO5 Assess the lean start-up can help organizations innovation to sustain a viable benefit
- **CO6** Develop a digital occurrence and learn to use advertising channels that serve their customers.

- 1. Business Model Management (2020) Bernd W. Wirtz , Springer Cham Publications, Edition 2
- 2. Ramachandran, K. (2009). Entrepreneurship Development: Indian cases on Change Agents. Tata McGraw-Hill Pub.
- 3. Katz, J. A., & Green, R. P. (2009). Entrepreneurial small business (Vol. 200). New York, NY: McGraw-Hill/Irwin.
- 4. Byrd, M. J., & Megginson, L. C. (2013). Small business management: an entrepreneur's guidebook. McGraw Hill.
- 5. Fayolle, A. (2007). Entrepreneurship and new value creation: the dynamic of the entrepreneurial process. Cambridge university press.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3035	SOCIAL ENTREPRENEURSHIP	L	T	Р	EL	Credits	Total Marks
30003033	SOCIAL ENTREPRENEURSHIP	4	0	0	0	4	100

- > To familiarize the students with the concept and overview of new trends in entrepreneurship.
- > To make aware of Women Entrepreneurship with a different flair of Entrepreneurship.
- > To apply knowledge on skills, structures and process associated with Social Entrepreneurship.

UNIT 1 INTRODUCTION

12 Hrs.

Understanding Social Entrepreneurship - Organizational form: Defining Social Entrepreneurship - Difference between Social and Business Entrepreneurship- Evolution of Social Entrepreneurship in India - Process - Types of Social Entrepreneurship, Challenges, Strategies - future of social entrepreneurship.

UNIT 2 SOCIAL ENTERPRISES

12 Hrs.

Building blocks of social enterprise: Social enterprise as a business model - types of Business Model, Understanding the Pricing Model - Creating the Delivery Channels - Financing the social enterprise - Making social enterprise competitive - Communication strategies for social enterprises - Social Entrepreneurships and its Linkage with NGO's - Microfinance, etc., Role of ICT, SHGs - Case Studies

UNIT 3 DIRECTIONS FOR SOCIAL ENTREPRENEURSHIP

12 Hr

New Directions for Social Entrepreneurship: Managing start up social enterprises, Measuring performance of social enterprises, Governance of Social Enterprises, Corporate Social Entrepreneurship, Contemporary Issues in Social Entrepreneurship, Case Studies.

UNIT 4 WOMEN ENTREPRENEURS

12 Hrs.

Understanding Women Entrepreneurship: Concept, Evaluation, Importance and functions of women entrepreneurship, Topologies and categories of women entrepreneur, Entrepreneurial Process among Women Entrepreneurs, Financial Structure of Enterprises Owned by Women Entrepreneurs, Challenges of Women entrepreneur.

UNIT 5 GROWTH AND STRATEGIES OF WOMEN ENTREPRENEURS 12 Hrs.

Growth and Strategies: Women entrepreneur in India and aboard, Government policy on Women Entrepreneurship, Organization Promoting Women Entrepreneurs in India, Profile of Enterprise, Socio – Economic Origins, Motivating & Facilitating Factors of Women Entrepreneur; Work-Home role Conflict-Entrepreneurial Performance, Problem & prospects.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Identify new vistas of entrepreneurship in environment to generate innovative business ideas.
- **CO2** Express the interest in starting a business for social good and not just the pursuit of profits.
- **CO3 -** Explore the Social entrepreneurship is a growing trend, along with socially responsible investing.
- **CO4 -** Analyse the business and contribute social causes without being a social-entrepreneurial venture
- **CO5** Assess the social cause and business that step toward becoming a social entrepreneur.
- **CO6** Developing and resourcefully pursuing opportunities to create social value

- 1. Agarwal A., Kumar P. (2018); Social Entrepreneurship and Sustainable Business Models: The Case of India; Palgrave MacMillian.
- 2. Bielefeld, W. (2014). Social entrepreneurship: An evidence-based approach to creating social value. San Francisco, CA: Jossey-Bass.
- 3. 3.Gurnani P.S. (2016); Women Entrepreneurship: Emerging Dimension of Entrepreneurship in India; Edu creation Publication; New Delhi
- 4. 4.Maura McAdam (2013); Female Entrepreneurship; Routledge, London

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3036 TECHNOLOGICAL ENTREPRENEURSHIP-	L	T	Р	EL	Credits	Total Marks
	4	0	0	0	4	100

- > To learn the fundamental concepts, theories, principles, and practices employed in the field of technological entrepreneurship.
- ➤ Develop an in-depth understanding of the new venture creation process—the activities, challenges and opportunities involved, including ethical and international issues.
- > To develop critical thinking, idea generation and decision-making abilities amongst the students.

UNIT 1 INTRODUCTION

12 Hrs.

Technological Entrepreneurship – Importance – Characteristics – Dimensions of Entrepreneurship – Types of Technical Entrepreneur – Technological Entrepreneurship Development Framework – Business Technologies – Innovative entrepreneurial approaches – Innovation and Technological Entrepreneurship in India – Scope for incubators using technological entrepreneurship – Emerging technologies and entrepreneurial activities.

UNIT 2 TECHNOLOGY AND ENTREPRENEUR DEVELOPMENT 12 Hrs.

IT Industry Technology and Entrepreneur development – Growth of IT Industry in India – Government Initiatives – Factors affecting technological entrepreneurship: Indian Business Standards – Business model - Dynamic entrepreneurial capabilities - Innovative Technology entrepreneurial firms – Technological Innovation Management – Strategies – Technology forecasting – Industry, Markets, Technological growth and competition.

UNIT 3 INNOVATION AND TECHNOLOGY BASED FIRMS 12 Hrs.

Differentiating Groups of Technology Entrepreneurs - Technology Incubation, Science or Technology Parks and Clusters - Technology Transfer to Small and Medium-Sized Enterprises - Financial Sources for Technology Entrepreneurship - Options for Financing New Technology Ventures - The Technology Entrepreneur in Capitalistic Systems - Innovation, Its Adoption and Technology Classes - Systems, Change, Innovation and the Future.

UNIT 4 TECHNOLOGY VENTURES

12 Hrs.

Approaches to New Technology - Venture Growth - Bootstrapping a Technology Startup - Cybernetic Principles and Concepts for Technology Entrepreneurship – How to start a new venture - Business and Operating Models - Readiness and Market Fit – Incubation – Acceleration - Funding new ventures – bootstrapping, crowd sourcing, angel investors.

UNIT 5 TECHNOLOGY ENTREPRENEURSHIP ECOSYSTEM

12 Hrs.

Digital entrepreneurship ecosystem – Tech hubs – Tech focused startups – Dimensions of Business Ecosystems - Entrepreneurial culture – Ecosystems: Business, Innovation, and Knowledge.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 Identify learners with the knowledge, skills, and methods needed to create and launch a new technology company.
- **CO2** Articulate the nature of digital value creation.
- **CO3** Determine the elements of online innovation.
- **CO4** Describe alternative online growth strategies in entrepreneurship.
- **CO5** Explore key entrepreneurial concepts relevant to the high-technology world.
- **CO6** Design a platform for modern businesses to gain a sustainable competitive advantage.

TEXT / REFERENCE BOOKS

- 1. Phan, P. H., Mian, S. A., & Lamine, W. (Eds.). (2016). Technology entrepreneurship and business incubation: Theory, practice, lessons learned. World Scientific.
- 2. Duening, T. N., Hisrich, R. A., & Lechter, M. A. (2020). Technology entrepreneurship: Taking innovation to the marketplace. Academic Press.
- 3. Trott, P., Hartmann, D., van der Duin, P., Scholten, V., & Ortt, J. R. (2015). Managing technology entrepreneurship and innovation. Routledge.
- 4. Evers, N., Cunningham, J., & Hoholm, T. (2020). Technology entrepreneurship: bringing innovation to the marketplace. Bloomsbury Publishing.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

SCOB2027	SCOB3037 FUNDING FOR ENTREPRENEURS	L	T	Р	EL	Credits	Total Marks
30003037		4	0	0	0	4	100

- > To Understand the role of Entrepreneurial Finance, Planning and valuation of an Enterprise.
- Understand the implications of the important differences between new venture finance and corporate finance.
- Recognize the importance of financial modeling and strategic planning.

UNIT 1 INTRODUCTION

12 Hrs.

Finance for Entrepreneurs: Principles of Entrepreneurial Finance- Role of Entrepreneurial Finance The successful venture life cycle- Financing through venture lifecycle - Life Cycle approach for teaching Entrepreneurial finance. Developing Business Idea, Business Model. Screening venture opportunities: Pricing / Profitability considerations, Financial, / harvest Considerations. Financial Plans and Projections.

UNIT 2 SOURCES OF FUNDING

12 Hrs.

Various sources of Investment - Basics of Venture Capital and Angel Investment - Start-up Culture - Sources for Debt Financing - Key Criteria for Securing Loans - Creating a Debt Financing Plan - Equity Financing: Sources - Equity Funding Plan - Long-Term Funding Plan - Various measures of encouragement and support being provided by the State and Central Government for strengthening the Entrepreneurial Culture.

UNIT 3 FINANCIAL PLANNING

12 Hrs.

Financial Planning throughout the Venture's life cycle, Short Term cash planning tools, projected monthly financial statements. Types and costs of Financial Capital: Implicit and Explicit financial capital costs, Financial Markets, Determining the cost of Debt Capital, Investment Risk, Estimating the cost of Equity Capital, Weighted average cost of capital.

UNIT 4 INSTITUTIONAL FINANCIAL SUPPORT

12 Hrs.

Schemes and functions of rate of Industries - District Industries Centres (DICs) - Industrial Development Corporation (IDC) - State Financial Corporation (SFCs) - Small Scale Industries Development Corporations (SSIDCs) - Khadi and Village Industries Commission (KVIC) - Technical Consultancy Organisation (TCO) - Small Industries Service Institute (SISI) - National Small Industries Corporation (NSIC) - Small Industries Development Bank of India (SIDBI).

UNIT 5 BOOTSTRAPPING FOR BUSINESS

12 Hrs.

Concept of Bootstrapping – Stages of Bootstrapping- Cross compiler – Cross validation - Bootstrapping Techniques – Advantages and Challenges.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- **CO1** Understand the importance of financial management and managing a new venture.
- **CO2** Explore the knowledge about how to assess the feasibility of a business concept.
- **CO3 -** Determine the various financial support schemes provided different institutions to the entrepreneurs.
- **CO4** Apprehend how the type of business form affects entrepreneurial funding.
- **CO5** Analyze the various sources of investment and also know the support provided by the state and central government for entrepreneurship.
- **CO6** Apply the options available to entrepreneurs when their venture is in financial distress.

TEXT / REFERENCE BOOKS

- Chishti, S., & Puschmann, T. (2018). The Wealthtech book: The FinTech handbook for investors, entrepreneurs and finance visionaries. John Wiley & Sons.
- 2. Smith, J., Smith, R. L., Smith, R., & Bliss, R. (2011). Entrepreneurial finance: strategy, valuation, and deal structure. Stanford University Press.
- 3. Van Osnabrugge, M., & Robinson, R. J. (2000). Angel investing: Matching startup funds with startup companies--the guide for entrepreneurs and individual investors. John Wiley & Sons.
- 4. Szirmai, A., Naudé, W., & Goedhuys, M. (Eds.). (2011). Entrepreneurship, innovation, and economic development. Oxford University Press.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each-No choice 20 Marks

PART B: 2 Questions from each unit with internal choice, each carrying 16 marks 80 Marks

SCOB3038 STARTUP BUSINESS	STADTID DIISINESS	L	T	Р	EL	Credits	Total Marks
	STARTUP BUSINESS	4	0	0	0	4	100

- ➤ To understand new venture creation opportunities, its resources, and requirements for enterprise start-up.
- To analyse the start-up capital requirements.
- > To access growth in new venture.

UNIT 1 START-UP OPPORTUNITIES

12 Hrs.

The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of The startup Economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India Government Initiatives.

UNIT 2 STARTUP CAPITAL REQUIREMENTS AND LEGAL ENVIRONMENT 12 Hrs.

Identifying Startup capital Resource requirements - estimating Startup cash requirements - Develop financial assumptions Constructing a Process Map - Positioning the venture in the value chain - Launch strategy to reduce risks- Startup financing metrics - The Legal Environment- Approval for New Ventures Taxes or duties payable for new ventures.

UNIT 3 STARTING UP FINANCIAL ISSUES

12 Hrs.

Feasibility Analysis - The cost and process of raising capital – Unique funding issues of a high-tech ventures - Funding with Equity – Financing with Debt- Funding startups with bootstrapping- crowd funding- strategic alliances.

UNIT 4 START-UP SURVIVAL AND GROWTH

12 Hrs.

Stages of growth in a new venture- Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures Scaling Ventures - preparing for change - Leadership succession. Support for growth and sustainability of the venture.

UNIT 5 FOR HARVEST AND EXIT: PLANNING

12 Hrs.

Dealing with Failure: Bankruptcy, Exit Strategies - Selling the business - Cashing out but staying inbeing acquired- Going Public (IPO) - Liquidation.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Access growth stages in new venture and reasons for scaling ventures.
- **CO2** Analyze start-up capital requirement by analyzing legal factors.
- **CO3** Decide feasibility Analysis towards funding issues.
- **CO4** Evaluate financial stability and decide on expansion possibilities
- **CO5** Interpret feasibility Analysis towards funding issues
- CO6 Develop a start-up Enterprise with Big Idea Generation

- 1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, CengageLearning, 2016.
- 2. AnjanRaichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
- 3. S. R. Bhowmik M. Bhowmik, Entrepreneurship, New Age International, 2007.
- 4. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
- 5. Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB2020	DB3039 FAMILY MANAGED BUSINESS	L	T	Р	EL	Credits	Total Marks
30003039		4	0	0	0	4	100

- ➤ To incorporate the importance of family-owned businesses for achieving competitive advantage in the market place.
- To make understand the concept of MSME.
- > To apply the knowledge on the concept of SME and their importance.

UNIT 1 INTRODUCTION TO FAMILY BUSINESS

12 Hrs.

Family Business as a unique synthesis- Succession and Continuity: The three-generation rule- Building Family business that last- The systems theory model of Family Business - Agency Theory of Family business - The stewardship perspective of family business - Competitive Challenges and Competitive advantages of family businesses- The role of Genograms and family messages to understand the family system. Family emotional intelligence - The ECI-U Model.

UNIT 2 OWNERSHIP CHALLENGES AND FAMILY GOVERNANCE 12 Hrs.

Shareholder Priorities – Managers vs Owners - Responsibilities of shareholders to the company - Effective Governance of the shareholder - firm relationship – Family Governance: Structure, Challenges to family governance, Managing the challenges of succession. Enterprise Sustainability: Twelve elements of strategic –fit and its implications on family firms.

UNIT 3 THE FUTURE OF FAMILY BUSINESS

12 Hrs.

New Leaders of the Evolution - Three states of evolution - Continuity and culture - changing the culture - The change formula - Organization Development approaches to change - Commitment planning - Organic competencies and business's future - Thriving through competition - Institutionalizing the change

UNIT 4 MSME 12 Hrs.

Concept & Definition, Role of Business in the modern Indian Economy SMEs in India, Employment and export opportunities in MSMEs. Issues and challenges of MSMEs

UNIT 5 PROCESS OF SETTING UP OF A MSME

12 Hrs.

Procedures and formalities for registration of business units and its benefits. Types of ownership in Business & its merits and demerits - Reason for business failures, causes and preventive measures. Government promotional measures like Incentives and subsidies & bounties for businesses - Policy initiatives., Rural entrepreneurship – Women entrepreneurship.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Describe the skill to clarify generation rules and theories of Family Business.
- **CO2** Associate the importance of Governance in Family Business Challenges.
- **CO3** Apply the MSME policy and agencies for Policy formulation and its implementation on business operations.
- **CO4** Explore the pattern of MSME network.
- **CO5** Determine the ability to aware the family business and how to run it.
- **CO6** Develop the next generation leaders as Successor for Family Business.

- 1. S.S. Khanka, Entrepreneurial Development, S. Chand, 2017
- 2. Business Management, Pearson, 2017.
- 3. Ernesto J. Poza, Mary S. Daughterty, Family Business, 4e, Cengage Learning, 2015.
- 4. Frank Hoy, Pramodita Sharma, Entrepreneurial Family Firms, Prentice Hall, 2010
- 5. Sudipt Dutta, Family Business in India, Sage Publications, 1997.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.

SCOB3040 INTELLECTUAL PROPERTY RIGHTS	INTELLECTIAL PROPERTY DICUTS	L	T	Р	EL	Credits	Total Marks
	4	0	0	0	4	100	

- ➤ The course is designed to provide comprehensive knowledge to the students regarding principles of IPR.
- To know the concepts, theories and criticism of IPR.
- > To understands different rights available for applying for patents, trademarks and copyrights.

UNIT 1 INTRODUCTION

12 Hrs.

Introduction to Intellectual Property Rights - Concept and Theories Kinds of Intellectual Property Rights - Economic analysis of Intellectual Property Rights - Need for Private Rights versus Public Interests Advantages and Disadvantages of IPR.

UNIT 2 PROCEDURE ON IPR

12 Hrs.

Criticisms of Intellectual Property Rights - Politics of Intellectual Property Rights - Third World Criticisms - Marxist Criticisms International Regime Relating to IPR - TRIPS and other Treaties (WIPO,WTO, GATTS)

UNIT 3 PATENT 12 Hrs.

Research exemption - Introduction to Patents - Overview Historical development - Concepts, Novelty, Utility Inventiveness/Non-obviousness - Patent Act 1970 – amendments of 1999, 2000, 2002 and 2005 - Patentable subject matter, Patentability criteria, non-patentable inventions - Pharmaceutical products and process and patent protection - Software Patents Patenting of Micro-organism.

UNIT 4 COPYRIGHT

12 Hrs.

Copyright and Neighboring Rights - Concept and Principles - Historical background and Development of Copyright Law - Leading International Instruments, Berne Convention, Universal Copyright Convention, International Copyright under Copyright Act - WIPO Phonograms and Performances treaty.

UNIT 5 TRADEMARK

12 Hrs.

Historical development of the concept of trademark and trademark law-National and International - Introduction to Trademarks - Need for Protection. Kinds of trademarks Concept of Well-known trademark - Infringement of trademark - Passing off Deceptive similarity - Defenses Remedies for infringement and passing off.

Max. 60 Hrs.

COURSE OUTCOMES

- **CO1** Provide comprehensive knowledge regarding Indian position of the Trademark Act,
- **CO2** Understands the procedure to apply for trademarks.
- **CO3** Acquire the knowledge to process under different patents rights.
- **CO4** Access the different instruments in IPR.
- **CO5** Incorporate the IPR to Safeguard their Innovations.
- **CO6** Develop the one of the IPR for their business.

- 1. D.P. Mittal (Taxman Publication), Indian Patents Law and Procedure
- 2. B.L. Wadera, Patents, trademarks, copyright, Designs and Geographical Judications.
- 3. P. Narayanan (Eastern Law House), Intellectual Property Law
- 4. N.S. Gopalakrishnan & T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow
- 5. P. Narayanan (Eastern Law House), Intellectual Property Law

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks: 100 Exam Duration: 3 Hrs.