

**Draft Structure and Syllabi of Four Year under Graduate Programme (FYUGP) in  
Commerce of Dibrugarh University And Its Affiliated Colleges As Per UGC DRAFT  
RELEASED on 12/12/2022**

**BANKING & INSURANCE (MAJOR)**

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks	
		Major (Core)	1	Major-1	Business Organization and Management	4		
1	1st	Minor	1	Minor 1	Indian Banking System	4	The course shall be taken by students from disciplines other than Banking & Insurance.	
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I		GEC-1D	Introduction to Banking	3	The Course shall be taken by students from disciplines other than Banking & Insurance.	
		AEC Language (MIL/Regional Language)	1	AEC 1		4	The students shall have to take one of the language disciplines offered by DU.	
		Value Added Course-1 Understanding India	1	VAC 1		2	The students shall have to take the course offered by DU.	
		Skill Enhancement Course	2		SEC-1A	MS-Excel and its Application in Business	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
					SEC-1B	Tourism Management	3	
<b>Total</b>					<b>20</b>			
Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks	
		Major (Core)	1	C-2	Financial Accounting	4		
1	2 <sup>nd</sup>	Minor	1	Minor 2	Principles of Insurance	4	The course shall be taken by students from disciplines other than Banking & Insurance.	
		Multi-Disciplinary Generic Elective Course: Natural		GEC-2D	Risk Management	3	The Course shall be taken by students from disciplines other than Banking & Insurance.	

		Sciences-I/ Social Science/Hum anities-I/ Commerce-I					
		Ability Enhancement Course: English Language and Communicati on Skills	1	AEC 2		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-3 Environmenta l Science	1	VAC 2		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	2	SEC-2	Event management	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
		<b>Total</b>				<b>20</b>	
		<b>Grand Total (Semester I and II)</b>				<b>40</b>	
<b>Students on exit shall be awarded Undergraduate Certificate (in the Field of Study/Discipline) after securing the requisite 40 credits in semesters I and II</b>							

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	2	C-3	Business Economics	4	
				C-4	Entrepreneurship	4	
2	3 <sup>rd</sup>	Minor	1	Minor 3	Indian Banking Regulations	4	The course shall be taken by students from disciplines other than Banking & Insurance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I		GEC- 3D	Financial Markets and Instruments	3	The Course shall be taken by students from disciplines other than Banking & Insurance.
		Value Added Course: Digital and Technological Solution / Digital Fluency	1	VAC 3		2	The students shall have to take one of the language disciplines offered by DU
		Skill Enhancement Course	2	SEC- 3A	Introduction to Investment and Trading	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
				SEC- 3B	Hospitality Management		
		<b>Total</b>				<b>20</b>	
		<b>Grand Total (Semester I, II and III)</b>				<b>60</b>	

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
2	4 <sup>th</sup>	Major (Core)	1	C-5	Business Environment	4	
			1	C-6	Advanced Marketing Management	4	
			1	C-7	Advanced Financial Management	4	
			1	C-8	Business Statistics	4	
		Minor 4	1	Minor4	Digital Banking	4	The course shall be taken by students from disciplines other than Banking and Insurance.
		<b>Total</b>				<b>20</b>	
		<b>Grand Total</b>				<b>80</b>	

The students on exit shall be awarded Undergraduate Diploma after securing the requisite 80 credits on completion of Semester IV provided they secure additional 4 credit in skill based vocational courses offered during First year or second year summer term.

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
3	5 <sup>th</sup>	Major (Core)	1	C-9	Advanced Human Resource Management	4	
			1	C-10	Business Law	4	
			1	C-11	Banking Law &Practice	4	
		Minor 5	1	Minor5	Goods and Service Tax	4	The course shall be taken by students from disciplines other than Banking and Insurance.
			1 2		2+2 (Internship + Community Engagement ) OR 4(Internship ) / 4 (Community Engagement )	4	Students will be provided with opportunities for internships with local industry, businesses, artists, craftsperson, etc. so that they may actively engage with the practical side of their learning to further improve their employability.
		<b>Total</b>				<b>20</b>	

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
3	6 <sup>th</sup>	Major (Core)	1	C-12	Indian Financial System	4	
			1	C-13	Security Analysis	4	
			1	C-14	Micro Finance	4	
			1	C-15	Insurance Regulatory Framework	4	
		1	Minor6	Financial planning for beginners	4	The course shall be taken by students from disciplines other than Banking and Insurance.	
		1 2		Project	2	As per Dibrugarh University Guidelines	
		<b>Total</b>					<b>20</b>
<b>Grand Total (Semester I, II, III, IV, V and VI)</b>						<b>120</b>	
<b>The students on exit shall be awarded Bachelor of Commerce) Honours (3 years) after securing the requisite 120 credits on completion of semester 6</b>							

**Note: - For Core and GEC Courses, the code:**

**'A' stands for Finance Major;**

**'B' stands for Marketing Major;**

**'C' stands for Human Resource Management (HRM) Major; and**

**'D' stands for Banking and Insurance Major**

**Abbreviations Used:**

- **C = Core/Major**
- **GEC = Generic Elective Course / Multi Disciplinary Course**
- **AEC = Ability Enhancement Course**
- **SEC = Skill Enhancement Course**
- **VAC = Value Added Course**

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE  
DETAILED SYLLABUS OF 1<sup>ST</sup> SEMESTER**

**SEMESTER I**

**Course Title: BUSINESS ORGANISATION AND MANAGEMENT**

**Course Code: C-1**

**Nature of the Course: CORE**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective :**

- To gain a basic understanding of the structure and forms of business organisations and the primary functions of management that are vital for the smooth operation of business organisations.

**Course Outcome:**

- CO1: Demonstrate the distinctive features of various business organizations.
  - ✓ LO1.1: Cite examples of different forms of organizations.
  - ✓ LO1.2: Explain the functioning of different forms of business organizations, their formation and ownership.
- CO2: Demonstrate the understating of different functions of management.
  - ✓ LO2.1: Explain planning, organizing, controlling and other functions of management.
  - ✓ LO2.2: Develop strategic approaches in respect of managerial decision making in case-based events.
- CO3: Apply the various concepts of authority, delegation of authority and decentralization.
  - ✓ LO3.1: Explain how authority and its delegation is to be implemented.
  - ✓ LO3.2: Project leadership and team behaviour in classroom role plays that act as prep ups for real organizational contexts.
- CO4: Apply the theories of motivation for managing human resources in organizations.
  - ✓ LO4.1: Explain and differentiate contemporary theories of motivation.
  - ✓ LO4.2: Discuss the role and applicability of each motivation theory in the modern organizational context.
- CO5: Analyze the stand and role of Indian ethos in the context of management in Indian organizations.
  - ✓ LO5.1: Explain Indian ethos in the context of Indian organizations.
  - ✓ LO5.2: Implement suitable strategies to deal with different Indian values and philosophies in managerial decision making
- CO6: Analyze the role and pattern of communication in organizations.
  - ✓ LO6.1: Explain formal and informal communication channels and processes.
  - ✓ LO6.2: Describe the challenges of communication in organizations.
- CO7: Apply the concepts of subaltern management ideas in real work situation
  - ✓ LO7.1: Project the of practice work-life balance, flexi time etc on job situation.
  - ✓ LO7.2: Describe diversity and inclusion in work place.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				

Conceptual knowledge		CO1,CO2	CO3,CO4,CO7	CO6		
Procedural knowledge			CO3,CO4,CO7	CO7		
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	S	S	M	M	M	M
CO2	M	M	M	M	S	S	M	M	M	M
CO3	M	M	M	M	S	S	M	M	S	S
CO4	M	M	M	M	S	S	M	M	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	M	S	S

UNIT	Contents	L	T	P
<b>I</b> (12 Marks)	Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership	05	-	-
	Forms of Public Enterprises; International Business – Types	05	02	-
<b>II</b> (12 Marks)	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
<b>III</b> (12 Marks)	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
<b>IV</b> (12 Marks)	Motivation – Theories and Practices: Herzberg’s Theory, Vroom’s Expectancy Theory, Z-theory, Control – Concept and Process	06	-	-
	Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leakages in Organisational Communication; Interpersonal Communication.	05	02	-
<b>V</b> (12 Marks)	Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing	05	-	-
	Subaltern Management Ideas from India; Diversity &	06	02	-

UNIT	Contents	L	T	P
	inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.			
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**L= Lectures, T= Tutorials, P= Practicals**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Recommended Books:**

- O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
- P.C. Tulsian, Business Organisation and Management, Pearson India
- Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
- Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications



**Title of the Course: INDIAN BANKING SYSTEM**  
**Course Code: MINCOM1**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Objective:** To provide the students with a reasonable knowledge of the banking system in India.

❖ **Course Outcome:**

- ❖ CO1: Understand the functions of banks, types of banks, and digitisation of banks, inherent meaning and composition of Financial System.
- ❖ LO1.1: Cite the importance of the banking financial system for the economy.
- ❖ CO2: Explain the concepts of retail relationship banking, universal banking and their importance.
- ❖ LO2.1: Identify the differences between the new banking concepts.
- ❖ CO3: Explain the non-banking functions of Indian banks and dealing with third party financial products by banks
- ❖ LO3.1: Compare the various banking and non-banking functions. Platform available and can decide upon which bank to choose to get banking service.
- ❖ CO4: Interpret the new development in the banking industry. .
- ❖ LO4.1: Examine the benefits of traditional and technology banking.

**Cognitive Map of Course Outcomes with Bloom’s Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge		CO1,CO2 CO3		CO3, CO4		
Procedural knowledge						
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

UNIT	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>Introduction:</b> Banking: meaning and definition, Development of Banking in India, Features of banks, Classification of Banks. Bank Digitalisation: Pros and Cons.	12	02	-
<b>II</b> <b>(15 Marks)</b>	<b>Indian Banking System:</b> Unit Banking, Branch Banking, Correspondent Banking, Chain Banking, Pure Banking, Mixed Banking, Relationship Banking, Narrow Banking, Universal Banking, Regional Banking, Retail Banking, Wholesale Banking and Private Banking, meaning advantages and disadvantages.	14	02	-
<b>III</b> <b>(15 Marks)</b>	Privatisation of Public Sector Banks: Process, advantages and disadvantages, Merger and amalgamation of public sector banks- cause and effects. Non-banking	14	02	-

	functions of Indian banks- Bancassurance, Dealing of Third-party products- Mutual Funds, Stock Broking, Government Bonds, Gold Bonds.			
<b>IV (15 Marks)</b>	<b>Recent trends in Indian Banking:</b> Core banking—types of financing—take out financing; revolving credit, syndicated loan—bridge loan, consortium finance, preferred finance—guarantee services/non-fund based business—repayment method—factoring—ATM—internet banking, UPI and Wallet.	12	02	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**\*\* L =Lectures, T =Tutorials, P =Practical**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **20 marks**
- Other (any two) **10 x 2= 20 marks**
  - Assignment
  - Seminar Presentation on any of the relevant topics

***Suggested Readings:***

1. Taxmann: Banking Theory and Practices, New Delhi.
2. Varshney, P.N.: Banking Law and Practice, Himalaya Publication, New Delhi.
3. Bezborah P. & Singh Ranjit: Indian Financial System, Kalyani Publishers.
4. Suresh: Management of Banking and Financial Services, Pearson, New Delhi.

***Note: Latest edition of text books may be us***

**SEMESTER-I**

**Course Title : INTRODUCTION TO BANKING**  
**Course Code : GEC-1D**  
**Nature of the Course : Generic Elective Course (GEC)**  
**Course Credit : 03 Credits**  
**Distribution of Marks : 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

- To introduce the students to the basic concept of banking as a financial intermediation service and bank as a financial institution.

**Course Outcome:**

- CO1: Demonstrate understanding of Evolution of Banking  
LO1.1 Discuss the Indian Banking System  
CO2: Demonstrate understanding of Functions of Banks  
LO2.1: Explain primary, secondary, general utility functions of banks  
CO3: Understanding of Opening and Closing of bank accounts  
LO3.1: Explain the mechanism for opening and closing of different types of accounts like savings account, deposit account and others  
CO4: Demonstrate understanding of new technology in banks  
LO4.1: Discuss the different methods of remittances like NEFT, RTGS etc.  
LO4.2: Application of online financial services in banking transactions.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1,CO3	CO2,CO3				
Conceptual knowledge		CO2				
Procedural knowledge		CO3, CO4		CO3,CO4		
Meta-cognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

UNIT	Contents	L	T	P
<b>I Introduction (15 Marks)</b>	<b>Evolution of banking:</b> Origin, Meaning and Definition of 'Bank' Evolution of banking in India. Structure of Indian Banking System	03	01	-
		03	-	-
<b>II Functions of Banks (15 Marks)</b>	<b>Functions of Bank:</b> Primary functions: A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Term Deposit, Flexi Deposits (Auto Sweep) B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Other types of loan. Secondary functions: A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as an Authorised Person in foreign exchange.	03	01	-
		03	-	-
<b>III Banking Operations (15 Marks)</b>	<b>Opening and operation of Bank account</b> Types of Account; Procedure for Opening of Bank Account: Know Your Customer (KYC) - Needs and Norms.	04	01	02
	Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit.	03	01	01
	Recurring deposits: Premature encashment and loan against recurring deposit.	03	01	01
	<b>Closure of accounts</b> b) Transfer of accounts to other branches/Banks	03	01	02
			-	02
<b>IV Modern Banking (15 Marks)</b>	<b>Methods of Remittances</b> Demand drafts, bankers' Cheques and Truncated Cheques, Electronic Funds Transfer- RTGS, NEFT and SWIFT	10		
	<b>Technology in Banking</b> Need and importance of technology in banking E-Banking: ATM, Credit card, Debit			

	card, Tele Banking, Mobile Banking, Net Banking, Concept, and benefits of Core Banking Solution.			
	<b>TOTAL</b>	35	06	08

\*L= Lecture, T= Tutorial, P= Practical

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **20 marks**
- Other (any two) - **10 x 2= 20 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Suggested Readings:**

1. Gorden and Natarajan, *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
2. Toor S.N. and Toor A, *Principles and Practices of Banking*, Skylark Publications
3. Chawla O.P., *Evolution of Banking System in India since 1900*, Sage Publications India Pvt.
4. Sharma D., *Principles of Banking*, Rajat Publications
5. Sinha C.V., *Indian Banking System*, SBPD Publishing House

**Note: Latest edition of the text books should be used.**

## SEMESTER-I

**Course Title: MS EXCEL AND ITS APPLICATION IN BUSINESS**

**Course Code: SEC-1A**

**Nature of the Course: Skill Enhancement Course (SEC)**

**Course Credit: 03 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

### Course Objectives:

- To learn MS Excel Features and how business activities can be performed effectively and efficiently using MS Excel.

### Course Outcomes:

**CO1:** Understanding Basic functions of MS-Excel

- LO1.1: Ability to navigate Excel interface, understand basic functions like SUM, AVERAGE, MIN, MAX, etc.
- LO1.2: Mastery in entering and formatting data effectively, including text, numbers, dates, and applying formatting styles such as font, colour, and alignment.
- LO1.3 Creating and protecting worksheets and workbooks

**CO2:** Applying formulas and functions for calculations, data manipulation, and analysis.

- LO2.1 Discuss sorting, filtering, and using Excel's built-in tools like pivot tables, charts, and conditional formatting.
- LO2.2 Examine how to validate data entry, protect worksheets, and secure sensitive information within Excel documents.

**CO3:** Creating Financial Statement and making Financial Statement Analysis using Excel.

- LO3.1 Explain the process of preparation of Financial Statements.
- LO3.2 Obtain Financial Statements, Comparative Statements, Common Size Statements, Financial Ratios using functions of Excel

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1				
Conceptual knowledge	CO1	CO1	CO2, CO3			
Procedural knowledge			CO2, CO3,			CO3
Meta-cognitive knowledge				CO3	CO3	

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	S	S	S	M	S
CO2	S	M	S	M	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	S

<b>Unit</b>	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>1</b> <b>Basics of MS Excel</b> <b>20 marks</b>	Managing Worksheets and Workbooks: Labelling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, Printing a Workbook, Formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook. Inserting and deleting rows and columns. Inserting and deleting cells.	<b>12</b>	<b>01</b>	<b>02</b>
<b>2</b> <b>Data Representation using MS Excel</b> <b>20 Marks</b>	Entering, Editing and Formatting Data, Uses of mathematical, logical and Financial and Date and Time formulas, Import external data, Creating Table, Sorting Data, Data Validation, Consolidation, Creating Pivot table. Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting Chart, Types of charts, Using Chart Templates, Pivot chart.	<b>06</b>  <b>05</b>	<b>01</b>  <b>01</b>	<b>01</b>  <b>01</b>
<b>3</b> <b>Preparation of Financial Statements</b> <b>20 Marks</b>	Preparation of Profit & Loss Account, Balance Sheet, Perform Ratio Analysis and Financial Statement Analysis using MS Excel.	<b>12</b>	<b>01</b>	<b>02</b>
	<b>TOTAL</b>	<b>35</b>	<b>04</b>	<b>06</b>

\*L= Lecture, T= Tutorial, P= Practical

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- ❖ One Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Suggested Readings:**

1. MS Office: Sanjay Saxena, Vikas Publishing House
2. Financial Modeling in Excel for Dummies by Danielle Stein Fairhurst
3. Microsoft Office Excel 2007 step by step: Frye, PHI

**Note: Latest edition books shall be used**

**SEMESTER-I**

**Course Title: TOURISM MANAGEMENT**

**Course Code: SEC-1B**

**Nature of the Course: Skill Enhancement Course (SEC)**

**Course Credit: 03 Credits**

**Distribution of Marks: 60(End Sem) + 40 (In-Sem)**

**Course Objective:**

- To understand some important concepts and practices of the tourism sector and shall throw light on the potentialities of tourism as a career and employment opportunity.

**Course outcome:**

**CO1:** Demonstrate understanding of tourism concepts and products.

- ✓ LO1.1: Cite examples of different types of tourism and tourism products.
- ✓ LO1.2: Describe their role in the tourism industry and in the region's economy.

**CO2:** Demonstrate understating of various primary constituents of the tourism industry.

- ✓ LO2.1: Explain the specific functions and role of logistic partners and facilitators of the tourism sector.
- ✓ LO2.2: Describe the functions and workings of various tourism intermediaries with regard to different tourism typologies.

**CO3:** Apply the various concepts of planning and development and other management functions in the context of the tourism industry.

- ✓ LO3.1: Explain how tourism planning is important for growth and conduct of the sector.
- ✓ LO3.2: Describe the tools and techniques of planning tourism development at different levels of management.

**CO4:** Analyze the importance and management of human resources in this people-centric industry.

- ✓ LO4.1: Compare different approaches and techniques of human resource management distinct to the tourism sector.
- ✓ LO4.2: Explain the complexities of diversity in human resource management in the context of this sector.

**CO5:** Analyze the marketing functions of tourism.

- ✓ LO5.1: Demonstrate the implications of the service marketing components in the context of tourism industry.
- ✓ LO5.2: Compare the differences in marketing strategies required for catering to the diversity evidenced in the tourism industry.

**CO6:** Apply the concepts of tourism management in tourism career choice and planning.

- ✓ LO6.1: Identify career opportunities in tourism.
- ✓ LO6.2: Describe the needs and requirements of various career choices in tourism.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				

Conceptual knowledge		CO1,CO2	CO3,CO4,	CO4		
Procedural knowledge			CO3,CO4,	CO4		
Meta-cognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
<b>I Tourism Management an overview 20 Marks</b>	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	05	-	-
	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	07	-	01
<b>II Constituents of Tourism Industry 20 Marks</b>	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	06	02	01
	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement.	06	02	01
<b>III Management Issues 20 Marks</b>	Tourism planning and development, human resource management in tourism	06	02	01
	Marketing in Tourism, Careers in Tourism	05	-	-
	<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

\*\* L =Lectures, T =Tutorials, P =Practicals

### MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 marks each**
- ❖ Other (any two) **10 x 2= 20 marks**
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Field visit

### Recommended Books:

1. Roday, Biswal & Joshi: Tourism Operations and Management. Oxford University Press.
2. Swan & Mishra: Tourism Principles and Practices. Oxford University Press.
3. Gupta, Singh, Kirar&Bairwa: Hospitality and Tourism Management. VikasPubilcations.
4. Kadam, Shaifaalee&Chainickaa: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.



**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE  
DETAILED SYLLABUS OF 2<sup>ND</sup> SEMESTER**

**SEMESTER-II**

**Title of the Course: FINANCIAL ACCOUNTING**

**Course Code: C-2**

**Nature of the Course: CORE**

**Course Credit: 04credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**COURSE OBJECTIVES:**

- To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

**Course Outcome and Learning Outcome:**

**CO1:** Analyzing Financial Statements to assess the financial health and performance of a company

- LO1.1: Explain the process of preparation of Trial Balance, Income Statement and Balance Sheet.
- LO1.2: Creating Trial Balance, Income Statement and Balance Sheet.

**CO2:** Application of Accounting Principles and Accounting Standards in the preparation of Financial Statements

- LO2.1: Explain accounting concepts, conventions, Ind-AS, IFRS etc.

**CO3:** Demonstrating the knowledge of Accounting for Partnership firm and Single-Entry System

- LO3.1: Discuss the admission, retirement, death, and dissolution of Partnership firm.
- LO3.2: Explain the statement of affairs, ascertainment of profit under single entry system and conversion into double entry system.

**CO4:** Creating Accounts of Non-Profit Organization

- LO4.1: Explain the preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

**CO5:** Demonstrating the knowledge of Depreciation Accounting.

- LO5.1: Practice various methods of Depreciation Accounting.

**CO6:** Application of Hire Purchase and Installment System of Accounting in Business organizations

- LO6.1: Explain Accounting process of Hire Purchase and Instalment System

**CO7:** Demonstrating knowledge of Corporate Accounting.

- LO7.1: Define the concept of Corporate Accounting and its legal provisions.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO2, CO3 CO7		CO1		
Conceptual knowledge		CO2, CO3 CO5	CO6	CO1		CO4
Procedural knowledge			CO6			CO4

Meta-cognitive knowledge							
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### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M
CO6	S	S	S	S	M	S	S	S	S	S
CO7	S	S	S	S	M	S	S	S	S	S

UNIT	Contents	L	T	P
<b>I</b> <b>Recording and Presentation of Accounting Transactions</b> (15 Marks)	<b>Preparation of Financial Statements:</b> Preparation of Trial Balance including adjustments and preparation of Financial Statements.	08	-	-
	<b>Financial Accounting Principles:</b> The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	02	-	-
	<b>Financial accounting standards:</b> Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Need and procedures.	03	-	-
<b>II</b> <b>Accounting Process</b> (15 Marks)	<b>Accounting for Partnership Firm:</b> Admission, Retirement, Death and Dissolution of Firms;	10	02	01
	<b>Single Entry System:</b> Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion.	05	02	01
<b>III</b> <b>Accounting for Not-for-profit Organisation and Depreciation Accounting</b> (15 Marks)	<b>Preparation of Accounts of Not-for-profit Organisation:</b> Introduction, Preparation of Receipts and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and Payments account and Income and Expenditure Account, Peculiar items used in the Accounts of Non-Trading Concerns.	06	01	01

	<b>Depreciation Accounting:</b> The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	04	01	01
<b>IV Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting (15 Marks)</b>	<b>Hire Purchase and Instalment System:</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Instalment Purchase System.	06	01	01
	<b>Introduction to Corporate Accounting:</b> Meaning and Importance of Corporate accounting. Books of Accounts; legal provisions relating to books of accounts, legal provisions relating to financial statements. Report of Director's or Board's Report, audit of company accounts. (As per Company's Act, 2013). Book-Building process of allotment of shares	07	01	01
	<b>TOTAL</b>	<b>49</b>	<b>08</b>	<b>06</b>

**MODES OF IN-SEMESTER ASSESSMENT:**

- Two Sessional Examination -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Assignment

**(40 Marks)**

**10 marks each**

**10 x 2= 20 marks**

**Suggested Readings:**

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

**Note: Latest edition of the text books should be used.**

## BACHELOR OF COMMERCE PROGRAMME

### DETAILED SYLLABUS OF 2<sup>nd</sup> SEMESTER

**Course Title: Principles of Insurance**

**Course Code: Nature of the Course: Minor Course Credit: 04 Credits.**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

#### Learning Objectives

The course aims to familiarize the students with the stock trading mechanism functioning in India.

#### Course Outcome:

**CO1:** Demonstrate understanding of significance of Insurance in different economic development of society

LO1.2: Discuss different classes of insurance, different terminologies used in insurance

**CO2: Demonstrate understanding of different principles of Insurance.**

LO2.1: Understanding of Principles of Insurable Interest, Principle of Indemnity, Principle of Subrogation etc.

**CO3:** Demonstrate understanding of Introduction to Life Insurance Policies and Annuity.

LO3.1: Explain the evolution, growth, and principles of Life Insurance.

LO3.2: Discuss the Life Insurance Organizations in India;

**CO4:** Application of various Market-Operations of Insurance companies

LO4.1: Discuss operation of intermediaries-Specialist Insurance companies; Power and Functions of IRDA; Role of regulators and other bodies.

#### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1,CO2	CO1				
Conceptual knowledge	CO2	CO2,CO3 CO4	CO3,CO4			
Procedural knowledge						
Metacognitive knowledge						

#### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

Unit	Contents	L	T	P
Unit- I: Concept of Insurance terminology	Management of Risk by Individuals and Insurers Different Classes of Insurance; Importance of Insurance; Insurance terminology- Fixing of Premiums— Rider Premiums, Surrender value, Paid up value; Reinsurance. Role of Insurance in Economic Development	8	2	4

(12 Marks)	tandSocialSecurity			
Unit-II: Insurance products and contracts  (12 Marks)	InsuranceContractTerms; Historyofinsurance PrinciplesofInsurance:PrincipleofInsurableInterest,Pri ncipleofIndemnity,PrincipleofSubrogation,Principleof Contribution, Relevant InformationDisclosure,PrincipleofutmostGoodFaith,R elevanceofProximate cause, Types of insurance Personal, Commercial, Health and Life; Types of I nsurancecompanies-Insurance Life Cycle- Underwriting, Policy Servicing, Claims.	8	2	4
Unit- III Introduction to Life Insurance Policies and Annuity  (12 Marks)	Meaning and evolution, growth,andprinciplesofLifeInsuranceLifeInsurance OrganizationsinIndia; Competition and Regulation of Life Insurance Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies Insight into Annuity-Concept of Annuity - Types of Annuities–Fixed Annuity, Fixed Index Annuity, Variable Annuity; Insight into Group Insurance	1 0	2	2
Unit- IV Non- Life Insurance (12 Marks)	Concept of Non-Life Insurance; Types of Non-Life Insurance products; Non-life policies features and Benefits; working of Healthcare Insurance Key Challenges of Healthcare Industry; Difference Between Life Insurance and Non-Life Insurance	9	2	2
Unit V Regulatory framework for Insurance  (12 Marks)	Constituents of Insurance Market-Operation of Insurance companies Operation of intermediaries-Specialist Insurance companies; Power and Functions of IRDA; Role of regulators and other bodies	8	2	4
	Total	43	10	16

**Modes of In-Semester assessment: 40 Marks.**

**Two sessional Examinations: 20 Marks.**

**Others (Any Two): 2 x10 Marks**

**Assignment**

**Group Discussion (on some specific insurance policies)**

**Seminar presentation,**

**Visiting Insurance offices and talking with the officials mostly dealing with sales and Marketing and making a report.**

### **SUGGESTED READINGS:**

1. Principles of Insurance : Publication of the Insurance Institute of India
2. Principles of Insurance : Telugu Academy, Hyderabad
3. Guide to Risk Management: Sagar Sanyal
4. Principles of Insurance : Dr V Padmavathi, Dr V Jayalakshmi–PBP
5. Insurance and Risk Management : P.K. Gupta
6. Insurance Theory and Practice : Tripathi PHI
7. Principles of Insurance Management: Neelam C Gulati, Excel Book

## SEMESTER-II

**Title of the Course: RISK MANAGEMENT**

**Course Code: GEC-2D**

**Nature of the Course: Generic Elective Course (GEC)**

**Course Credit: 03 credit**

**Distribution of Mark: 60 (End Sem) + 40 (In-Sem)**

### COURSE OBJECTIVES:

- The course will examine the way in which the risk is determined in various fields of business especially in insurance and banking business.
- To engage students in active discovery of risk management principles, developing an awareness of challenges in the contemporary times.

### COURSE OUTCOME:

**CO1:** Understand the meaning and objectives of risk management and the process.

**LO1:** Identify less exposures and analysis of loss and risk exposures

**CO2:** Demonstrate the concept of retention, non-insurance transfer and commercial insurance

**LO2:** Determining retention level and understand captive insurer.

**CO3:** Identifying Personal Risk, personal risk exposure.

**LO3:** Understand the steps involved in personal risk management and identify risk exposures

**CO4:** Conceptual Clarity of risks involved in Banks

**LO4:** Define different types of risks: Operational Risk, Credit Risk, Market Risk and Liquidity risk

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO1				
Conceptual knowledge	CO2	CO4		CO3		
Procedural knowledge				CO3		
Meta-cognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

UNIT	CONTENTS	L	T	P
<b>I Introduction to Risk Management (15 Marks)</b>	Meaning, Objective and steps in risk management process, Identifying less exposure, analysis of loss/risk exposures.	08	02	-

<b>II Risk Financing (15 Marks)</b>	Retention, non-insurance transfer, commercial insurance.	07	02	01
	Determination of Retention level: paying losses, captive insurer.	04	02	01
<b>III Personal risk management (15 Marks)</b>	Personal Risk Management: steps in personal risk management, identifying risk exposures, analysis of risk exposures.	08	01	02
<b>IV Risk Management in Banks (15 Marks)</b>	Risk in Banks: Operational risk, Credit risk, Market risk and Liquidity Risk.	08	01	02
<b>TOTAL</b>		<b>35</b>	<b>08</b>	<b>06</b>

\* L= Lecture, T= Tutorial, P= Practical

#### MODES OF IN-SEMESTER ASSESMENT:

**(40 Marks)**

- Two Sessional Examination - **20 Marks**
- Others (Any Two) - **10 x 2= 20 marks**
  - Seminar Presentation on any of the relevant topics
  - Assignment

Suggested readings:

1. Kumar, Chatterjee, Chandrashekhar & Patwardhan: Risk Management. Macmillan Publication. New Delhi.
2. Rejda: Principles of Risk Management and Insurance. Pearson Publication. New Delhi

#### SEMESTER-II

**Title of the Course : EVENT MANAGEMENT**  
**Course Code : SEC-2**  
**Nature of the Course : Skill Enhancement Course (SEC)**  
**Course Credit : 03 credit**  
**Distribution of Marks : 60 (End Sem) + 40 (In-Sem)**

#### COURSE OBJECTIVES:

- To understand the various concepts and technical nitty-gritties of the event management industry.

**Course Outcome:** After studying this course, the students should be able to identify the various prospects and operational mechanics of the event management industry.

- CO1: Demonstrate understanding of the basic characteristics of events and principles of event management.
  - ✓ LO1.1: Explain the historical and modern perspectives of event management.
  - ✓ LO1.2: Explain the scope of the events market and the role of the event manager.

- CO2: Demonstrate understating of the logistics and budgetary dimensions of event management.
  - ✓ LO2.1: Enlist and explain the workings of various constituents of the logistics framework of event management.
  - ✓ LO2.2: Draw focus to the budgetary considerations of managing events.
- CO3: Analyze the various aspects of event planning.
  - ✓ LO3.1: Examine and explain the interplay of event protocol, planning tools and staff management in event planning.
  - ✓ LO3.2: Explain the need and importance of work permits of varying types.
  - ✓ LO3.3: Describe different types of leadership abilities and skills required for managing employees as well as customers while managing events.
- CO4: Analyze various components of the event marketing function.
  - ✓ LO4.1: Demonstrate the application of marketing mix elements in event marketing.
  - ✓ LO4.2: Demonstrate the application of promotion mix elements in event marketing.
  - ✓ LO4.3: Explain the need for branding in event management.
- CO5: Analyze the role of communication and public relations in event marketing.
  - ✓ LO5.1: Explain the methods and techniques of employee communication in context to the industry.
  - ✓ LO5.2: Describe the challenges of effective communication in the context of employees and customers.
- CO6: Demonstrate knowledge about the risk elements associated with event management.
  - ✓ LO6.1: Describe the characteristics of different stakeholders and their share in associated risks.
  - ✓ LO6.2: Evaluate possible risks associated with event management and ways to handle the same.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2 CO3				
Conceptual knowledge		CO2,CO3,		CO4,CO5		
Procedural knowledge						
Meta-cognitive knowledge					CO6	

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	S	M	M	M	M
CO2	S	M	M	M	S	S	M	M	M	M
CO3	S	S	S	S	S	S	M	M	M	M
CO4	S	S	S	S	S	S	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	S
CO6	S	S	S	S	S	S	M	M	M	S

UNIT	CONTENTS	L	T	P
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UNIT	CONTENTS	L	T	P
<b>I. Principles of Event Management</b> 20 marks	Historical perspective, Introduction to Event Management, Characteristics of events, Scope of Events Market, Requirements of Events Manager	07		
	Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path	05		02
<b>II. Event Planning and Marketing</b> 20 Marks	Preparing event protocol, use of planning tools, dress code, staging, staffing, leadership skill and management, guest demographics, work permits	06	02	02
	Process of event marketing, marketing mix, sponsorship, advertising, event publicity, image and branding, use of other non-conventional mode for event marketing	06	02	
<b>III. Communication, Public Relations and Risk Handling</b> 20 Marks	Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee communications, Lobbying, Community Relations,	07	02	
	Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, Crisis Communications	04		
	<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

\*\* L =Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESSMENT:**

- Two Sessional Examination -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Field Visit
- Assignment

**(40 Marks)**

**10 x 2= 20 marks**

**10 x 2= 20 marks**

**References:**

Abson, E., Kennell, J., Wilde, N., Bladen, C. (2017). Events Management: An Introduction. United Kingdom: Taylor & Francis.

Genadinik, A. (2015). Event Planning: Management & Marketing for Successful Events. United States: CreateSpace Independent Publishing Platform.

Quinn, B. (2013). Key Concepts in Event Management. United Kingdom: SAGE Publications.

The Business of Events Management. (2014). United Kingdom: Pearson Education.

Shone, A., Parry, B. (2013). Successful Event Management: A Practical Handbook. United Kingdom: Cengage Learning.

## **FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE DETAILED SYLLABUS OF 3<sup>RD</sup> SEMESTER**

### **SEMESTER III**

**Title of the Course: BUSINESS ECONOMICS**

**Course Code: C-3**

**Nature of the Course: CORE**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In- Sem)**

#### ***Course Objectives:***

To gain understanding of the various economic concepts and theories that influence business operations and decisions and that determine the market forces and overall business environment.

**Course Outcome:** The student should be able to consider and interpret the primary economic factors that influence business operations and thereby, be able to take more calculated business decisions.

- CO1: Demonstrate basic understanding of the nature and scope of business economics.
  - ✓ LO1.1: Explain the salient features of business economics.
  - ✓ LO1.2: Discuss the application of economic concepts in taking different types of business decisions.
- CO2: Demonstrate the understating of differences between micro and macro economics.
  - ✓ LO2.1: Describe the features of micro and macro economics.
  - ✓ LO2.2: Describe the features of static and dynamic economy.
- CO3: Apply the knowledge of demand and supply in interpreting economic theories in the context of business decisions.
  - ✓ LO3.1: Explain the theory of demand and its prime variables.
  - ✓ LO3.2: Explain the law of supply and the exceptions to the law.
  - ✓ LO3.3: Explain the factors influencing demand and supply.
  - ✓ LO3.4: Cite examples to relate the laws of demand and supply to actual business decision making.
- CO4: Apply the theories costs in calculation and management of business costs.
  - ✓ LO4.1: Draw the interface between costs, prices and profits.
  - ✓ LO4.2: Explain the treatment of different types of costs in business.
  - ✓ LO4.3: Apply understanding of costs to design different methods of pricing.

- ✓ LO4.4: Describe the applicability of various profit theories in actual business context.
- CO5: Analyze the consumption theories and relate them to business decisions in respect of demand, supply, procurement, production and others.
  - ✓ LO5.1: Compare and contrast between production function and production possibility.
  - ✓ LO5.2: Explain the application of different consumption theories to draw opinions about production possibility.
- CO6: Demonstrate understanding of different types of market structure.
  - ✓ LO6.1: Explain the characteristics of different types of markets.
  - ✓ LO6.2: Explain price-output determination under each of the market situations.
- CO7: Apply the knowledge about factors of production in interpreting production decisions.
  - ✓ LO7.1: Explain the characteristics of the four primary factors of production.
  - ✓ LO7.2: Describe the salient considerations of factor pricing.
  - ✓ LO7.3: Demonstrate knowledge of factors of production in the context of national and international trade.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge		CO1,CO2 CO6	CO3,CO4, CO7	CO5 ,CO6		CO7
Procedural knowledge			CO3,CO4, CO7			CO7
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	S	S	S
CO7	M	M	M	M	S	S	M	S	S	S

### Course Contents:

UNIT	Contents	L	T	P
<b>I</b> (15 Marks)	Nature and Scope of Business Economics; Role and Responsibility of a Business Economist	06	-	-
	Micro and Macro Economics – features, scope, merits and demerits; Static and Dynamic Analysis	06	02	-
<b>II</b> (15	Demand – Law of Demand, Determinants of Demand, Need and Types of Demand Analysis	06	02	-

UNIT	Contents	L	T	P
Marks)	Supply – Law of Supply, Exceptions to the Law, Determinants of Supply; Market Equilibrium – Concept and Determinants	06	-	-
III (15 Marks)	Theory of Consumption; Theory of Production – Production Function, Production Possibility	07	02	-
	Cost Theories, Types of Costs; Price and Pricing – Features, Types and Process; Profit – Features, Theories of Profit	06	02	-
IV (15 Marks)	Market Structure, Types of Market Competition – Monopoly, Duopoly, Oligopoly, Monopolistic	08	02	-
	Factors of Production, Factor Pricing; Trade Cycles; National Income and International Trade – Features and Types	07	-	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**L= Lectures, T= Tutorials, P= Practicals**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
  - Group discussion
  - Seminar Presentation
  - Assignment

**Recommended Books:**

- C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India)
- Aryasri and Murthy, Business Economics, Tata McGraw Hill
- Mithani, Fundamentals of Business Economics, Himalaya Publishing House
- V.C. Sinha, Business Economics (According to Minimum Uniform Syllabus prescribed by National Education Policy 2020), Sahitya Bhawan

**SEMESTER-III**  
**Title of the Course: Entrepreneurship**  
**Course Code : C-4**  
**Nature of the Course: CORE**  
**Course Credit: 04 Credits**  
**Distribution of Marks: 60 (End Sem) + 40 (In- Sem)**

**Course Objective:** This paper shall help students to understand some important concepts and practices of entrepreneurship and induce them to undertake entrepreneurship as a career.

**COURSE OUTCOME:**

- **CO 1:** Explore the fundamental concepts of entrepreneurship:
  - ✓ LO 1.1: Identify important concepts and terms related to entrepreneurship.
  - ✓ LO 1.2: Explain the behavioural patterns of entrepreneurs and how they differ from managers.
- **CO 2:** Analyze competing theories of entrepreneurship:
  - ✓ LO 2.1: Identify key theories of entrepreneurship, such as those advanced by Schumpeter, Walker, and Drucker.
  - ✓ LO 2.2: Apply the theory of transaction cost to analyze entrepreneurial decisions.
- **CO 3:** Evaluate the relationship between entrepreneurship and economic development:
  - ✓ LO 3.1: Explore the opportunities, challenges, and solutions for entrepreneurial development, particularly in the Northeast region.
  - ✓ LO 3.2: Assess the impact of entrepreneurial development on economic growth and recommend solutions to regional entrepreneurial issues.
- **CO 4:** Study the Behavioural Patterns of Entrepreneurs
  - ✓ LO 4.1: Explore how psychological and social factors influence entrepreneurial activity.
  - ✓ LO 4.2: Consider their personal behavioral tendencies and how they connect or differ from successful entrepreneurial traits.
- **CO 5:** Analyze Industrial Policies and Their Impact on Entrepreneurship.
  - ✓ LO 5.1: Develop recommendations for policy changes to more effectively encourage entrepreneurship.
  - ✓ LO 5.2: Consider the effectiveness of governmental policies in promoting entrepreneurial growth and development.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2		CO2		
Conceptual knowledge				CO4	CO3	
Procedural knowledge			CO5	CO4,CO5	CO5	CO5
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
1 (15 Marks)	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, behavioural pattern of entrepreneurs.	09	-	-
2 (15 Marks)	Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptual model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurship, The theory of invisible cost or the theory of transaction cost.	13	02	02
3 (15 Marks)	Entrepreneurship and Economic Development: Factors impeding the growth of entrepreneurship, how to encourage entrepreneurship; Prospects, problems and solutions for entrepreneurial development (with special reference to North East). Industrial Policies of the state of Assam	16	02	-
4 (15 Marks)	Entrepreneurial Development Programmes in India: entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes.	12	03	04
	<b>TOTAL</b>	<b>50</b>	<b>07</b>	<b>06</b>

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination -
- Other (any two)
  - Group discussion
  - Seminar Presentation
  - Assignment

**10 x 2= 20 marks**

**10 x 2= 20 marks**

**Suggested readings:**

1. Khanka S S: "Entrepreneurial Development" S Chand; Reprint Edn. 2006 edition (December 1, 2007)
2. Dr P T Vijayashree& M Alagamma: "Entrepreneurial Development and Small Business Management" Margham Publications; 2016th edition (1 January 2010)
3. Vasant Desai: "Entrepreneurial Development" Himalaya Publishing House (1 September 2014)

**SEMESTER-III**  
**Title of the Course: INDIAN BANKING REGULATIONS**  
**Course Code: MINCOM3**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Objective:** To acquire an introductory knowledge of law and practice relating to Indian Banking.

**Course Outcome:**

CO1: Understand various Acts implemented by the regulators of the financial markets.

LO1.1: Cite examples of the various authorities and their powers and functions while dealing with the participants.

CO2: Demonstrate the understating of various provisions of Act dealing with operational aspects of bank operation.

LO2.1: Explain how to apply various rules for functioning a bank in India and abroad.

CO3: Understanding various powers and management of Reserve Bank of India

LO3.1: Describe constitution of board of directors and their rights.

LO3.2: Discuss banks shareholders and their rights.

LO3.3: Conceptual clarity CRR, SLR, cash currency management etc.

CO4: Understand the legal nature of Bankers.

LO4.1: Describe the rights and duties of customer

LO4.2: Describe the concept of customer relationship management in banking industry.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	C02				
Conceptual knowledge			CO3,CO4			
Procedural knowledge			CO4		CO4	
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S
CO5											
CO6											



UNITS	CONTENTS	L	T	P
<b>I</b> <b>(15Marks)</b>	<b>Overview of Banking Regulations:</b> Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002.	12	02	-
<b>II</b> <b>(15Marks)</b>	<b>Government and RBI's Powers:</b> Opening of New Banks and Branch Licensing; Constitution of Board of Directors and their Rights; Banks' Shareholders and their Rights; CRR and SLR Concepts; Cash-Currency Management; Winding up: Amalgamation and Mergers.	14	02	-
<b>III</b> <b>(15Marks)</b>	<b>Powers to Control Advances:</b> Selective Credit Control: Monetary and Credit Policy; Audit and Inspection, Supervision and Control - Board for Financial Supervision - its Scope and Role; Disclosure of Accounts and Balance Sheets; Submission of Returns to RBI; Corporate Governance.	14	02	-
<b>IV</b> <b>(15Marks)</b>	<b>Legal Nature of Banker:</b> Customer Relationship and their Mutual Rights and Duties; Special Categories of Customers viz. Corporations, Partnership Firms, Hindu Joint Families, Unincorporated Bodies, Trusts, Joint Account Holders, Minors, Nominee Accounts, Liquidator, Mercantile Agents, Non-Resident Indians.	12	02	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**\*\* L =Lectures, T =Tutorials, P =Practical**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **20 marks**
- Other (any two) **10 x 2= 20 marks**
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Field Survey

***Suggested Readings:***

1. M.L.Tannan, revised by: Banking Law and Practice, Wadhwa& Company, Nagpur  
C.R. Datta& S.K. Kataria
2. A.B. Srivastava and: Seth's Banking Law, Law Publisher's India (P) Limited; K. Elumalai
3. R.K. Gupta: BANKING Law and Practice in 3 Vols. Modern Law Publications.
4. Prof. Clifford Gomez: Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
5. J.M. Holden: The Law and Practice of Banking, Universal Law Publishing.

***Note: Latest edition of text books may be used.***

### SEMESTER-III

<b>Title of the Course</b>	:	<b>FINANCIAL MARKET AND INSTRUMENTS</b>
<b>Course Code</b>	:	<b>GEC-3D</b>
<b>Nature of the Course</b>	:	<b>Generic Elective Course (GEC)</b>
<b>Course Credit</b>	:	<b>03 Credits</b>
<b>Distribution of Marks</b>	:	<b>60 (End Sem) + 40 (In- Sem)</b>

**Course Objectives:**

- To understand the basics of Indian Financial Markets.
- To understand the role of financial markets and different types of financial instruments.
- To acquaint students with forms of financial markets and the use of financial instruments.

**Course Outcome:**

CO1. Understand the importance and composition of financial market.

LO1.1: Explain the functions and structure of financial market.

CO2: Explain the role of financial market in the economic development.

LO 2.1: Compare the various financial instruments available in the market.

CO3: Explain the role of primary and secondary markets.

LO3.1: Distinguish the role and services between the primary market and secondary market.

CO4: Analyze the new development takes place in the financial market and financial institutions.

LO4.1: Explain how far the market has accepted the newer version of financial services.

CO5: Develop skill for taking part in the security market as a learner investor/trader.

LO5.1: Explain the pre-requisites for trading/investing in the stock exchange.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2 CO3,	CO3	CO3		
Procedural knowledge			CO4	CO5		
Metacognitive knowledge						CO5

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S
CO5	S	M	M	S	S	S	M	S	S	M	S

	Contents	L	T	P
<b>I Introduction to financial market and instruments (15 Marks)</b>	Introduction to financial market- Meaning, Components, need and importance and functions of Financial Markets. Structure of financial market in India.	06	-	-
	Financial market and economic development, recent development in financial market, Types and Segments of Financial Markets.	06	02	-
<b>II Money Market-</b>	Overview, features, Need and importance, functions and benefits, recent development in money market.	04	-	-

<b>organization and instruments (15 Marks)</b>	Money market Instruments: Call/Notice/Term Money, Treasury Bill (T-Bills), Commercial Bill, Repurchase Agreement (Repo & Reverse Repo), Commercial Papers (CPs), Certificate of Deposits (CDs) , Money Market Mutual Fund (MMMFs)	05	02	01
<b>III Primary Capital Market (15 Marks)</b>	Primary market (new Issue Market), methods of raising finance in primary market, Initial Public Offering, Book Building process	06	02	01
<b>IV Secondary Capital Market (15 Marks)</b>	Secondary market: Overview, need and importance, Intermediaries in Secondary Market, Development in Secondary market, Shares, stocks and bonds, Derivatives market, forex market.	05	02	02
	New Financial Instrument- Floating Rate bonds, Deep Discount bonds, Differential shares, Collateralized Debt Obligations, Municipal Bond, etc.	03	02	-
<b>TOTAL</b>		<b>35</b>	<b>10</b>	<b>04</b>

\*\* L =Lectures, T =Tutorials, P =Practicals

- MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)**
- Two Sessional Examination - **20 Marks**
  - Others (Any two) - **10 x 2= 20 marks**
    - Group discussion
    - Seminar Presentation
    - Assignment

**Reference Books:**

1. Pathak, Bharati, V; Indian Financial System; Pearson India Education Services Pvt. Ltd. 5e Noida. Uttar Pradesh. India.
2. Khan, M.Y.: India Financial system, Tata McGraw Hill. New Delhi.
3. Srivastava R.M; Management of Indian Financial Institution; Himalaya Publication house Mumbai 2nd edition.
4. Bhole, L M, “Financial Institutions and Markets”, Tata McGraw Hill.
5. Giddy, I.H; GLOBAL Financial Markets, A.I.T.B.S., Delhi.

### SEMESTER-III

**Title of the Course: Introduction to Investing and Trading**

**Course Code: SEC-3A**

**Nature of the Course: Skill Enhancement Course**

**Course Credit: 03 Credits**

**Distribution of Marks:60 (End Sem) + 40 (In- Sem)**

#### **COURSEOBJECTIVES:**

- The students will be able to understand the basics of Investing and Trading
- They will understand the avenues of investment and also analyse the Risk and return associated with it.
- They will learn the process of trading and Investment which can be carried out through demat account.

#### **Course Outcomes**

CO1: Demonstrating understanding of investing and trading.

LO1.1: Explain the avenues of investment in stock market.

LO1.2: Discuss the concept of time value of money to beat the inflationary effect

CO2: Analyze the structure of capital market of India

LO2.1: Define the concept of primary and secondary market

LO2.2: Discuss regulations of Indian FINANCIAL MARKET

CO3: Demonstrate Understanding of major stock exchange of India

LO3.1: Explain different types of market indices

LO3.2: Discuss depositaries and their role.

CO4: Investing and trading in stock market by opening DEMAT account

LO4.1: Explain process and documentation to open a DEMAT account and its application.

#### **Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO3	CO1,CO2				
Conceptual knowledge		CO1,CO2	CO4	CO2		
Procedural knowledge			CO4			
Metacognitive knowledge						

#### **Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

Units	Contents	L	T	P
<b>I (15Marks)</b>	Introduction: Meaning of Investing and Trading, Difference between Savings and Investment, Risk and Return, Time value of Money .Investment Opportunities: Savings Bank Deposits, Fixed Deposits, Post office Deposits-its Schemes, Recurring Deposits ,RealEstate, Gold ,Mutual Funds, Stocks ,ETF,Crypto Currencies	9	1	1
<b>II(15 Marks)</b>	Capital Market: Structure of capital market of India, Meaning of Primary and Secondary Markets, Instruments of Primary and Secondary Markets, Regulators regulating Indian Financial Markets.	9	1	1
<b>III(15 Marks)</b>	Share Market: Introduction to BSE and NSE, Introduction to Market Indices, Depositories and their Role, Methods of Analyzing the Share Market, Credit Rating, and its Role.	9	1	2
<b>IV(15 Marks)</b>	Role of Demat Account Trading and Investing in Share Market, Process, and documentation to open a demat account, Introduction to Mobile Application based trading and investing.	9	1	4
	<b>TOTAL</b>	<b>36</b>	<b>4</b>	<b>8</b>

**Here,L=Lecture,T=Tutorial,P=Practical.**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
  - Group discussion
  - Seminar Presentation
  - Assignment

**Suggested Readings**

- Pathak.B, 'IndianFinancialSystem', PearsonIndia Pvt.Ltd,5thEdition, 2018.
- KhanM. Y.,IndianFinancialSystem,TataMcGrawHillCompany,10thEdition 2017.
- Bhole:IndianFinancialSystem:HimalayaPublishers, Mumbai.
- Madura:InternationalCorporateFinance:Thomsons,USA

### SEMESTER-III

<b>Title of the Course</b>	:	<b>Hospitality Management</b>
<b>Course Code</b>	:	<b>SEC-3B</b>
<b>Nature of the Course</b>	:	<b>Skill Enhancement Course (SEC)</b>
<b>Course Credit</b>	:	<b>03 Credits</b>
<b>Distribution of Marks</b>	:	<b>60 (End Sem) + 40 (In- Sem)</b>

#### Course objective:

This paper shall introduce students to some of the basic but significant aspects of the Hospitality Industry.

#### Course Outcome

CO1: Demonstrate understanding of the concept and dimensions of hospitality.

LO1.1: Cite examples of different types of hospitality products.

LO1.2: Explain the various components of the hospitality industry.

CO2: Demonstrate understating of hospitality management in the context of economic development.

LO2.1: Explain the influence of internal and external factors in the operation of hospitality establishments.

LO2.2: Explain the influence oof controllable and uncontrollable factors in the operation of hospitality establishments.

CO3: Apply the understanding of basic types of hospitality sector to differentiate their functioning and management.

LO3.1: Differentiate between commercial and non-commercial establishments.

LO3.2: Distinctively explain the operations and management treatment of commercial and non-commercial establishments.

CO4: Analyze the marketing and legal aspects of hospitality management.

LO4.1: Discuss the various specifications and laws relating to hotel grading, amenities and management.

LO4.2: Explain the distinctive challenges and practices in respect of communication in the hospitality sector.

CO5: Analyze the functioning of key departments and services in hospitality establishments.

LO5.1: Explain the operations of various key departments of hospitality establishments.

LO5.2: Explain the significance and role of services in the hospitality sector.

CO6: Analyze the management of finance and tracking mechanisms in hospitality.

LO6.1: Discuss the critical considerations in managing finance in hospitality establishments.

LO6.2: Cite examples to explain the significance and role of proper tracking mechanism in hospitality

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,	CO5,CO6		
Procedural knowledge			CO3,CO4,			
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
<b>I. Concept and Types of Hospitality Industry</b>	Definition of Hospitality management, meaning & significance of hospitality management, basic components of hospitality, history of hospitality industry, hospitality products, importance of hospitality management for the economic development of the country	06		-
	Hospitality Industry Services: Accommodation, Food & Beverages, Entertainment, Event Management, Recreation, Functions & Banquets, Business Centre Services, Security, Gaming-seminars, conferences, exhibitions & sales meet, Tourism, Aviation, Railway Catering, Cruise Line Services	07	02	02
<b>II. Factors Influencing Operation of Establishment</b>	Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations	08	02	-

UNIT	CONTENTS	L	T	P
	Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry	06	02	02
<b>III. Key Department and Service</b>	Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions	06		02
	<b>TOTAL</b>	<b>33</b>	<b>06</b>	<b>06</b>

\*\* L =Lectures, T =Tutorials, P =Practicals

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
  - Group discussion
  - Seminar Presentation
  - Assignment

***Suggested Readings:***

1. Wood, R. C. (2015). Hospitality Management: A Brief Introduction. United Kingdom: SAGE Publications.
2. Reynolds, D. R., Rahman, I., Barrows, C. W. (2021). Introduction to Hospitality Management. United Kingdom: Wiley.
3. Pont, L. (2014). Hospitality Management: People Skills and Manners on and Off the Job. United States: Universe.
4. Key Concepts in Hospitality Management. (2013). India: SAGE Publications.
5. Manohar, G. (2009). Hospitality Management. India: Laxmi Publications Pvt Limited.
6. Tesone, D. (2017). Principles of Management for the Hospitality Industry. United Kingdom: Taylor & Francis Group.



## 4<sup>th</sup> Semester

**Title of the course: Business Environment**

**Course Code: C-5**

**Nature of the Course: CORE**

**Course Credit: 4**

**Distribution of Marks: 60 (End Sem) +40 (In Sem)**

**COURSE OBJECTIVE:**

1. To impart knowledge about business and the external forces that influence business.

**Course Outcome:**

- + CO1: Understand the concept of Business environment.
- + LO1.1: Cite examples of different factors that affect a business establishment.
- + CO2: Demonstrate the factors of Business environment and their impact on business.
- + LO2.1: Identify the various factors and how they affect in business policy decisions and its implementation.
- + CO3: Analyse the ethical issues in business, Environmental Scanning.
- + LO3.1: Explain the ethical business issues and scanning of the same to judge the impact
- + CO4: Identify various internal and external factors that affect a business. Apply the theories of motivation
- + LO4.1: Explain and differentiate contemporary theories of motivation.
- + CO5: Analyze the impact of various such factors and how it play role in business performance.
- + LO5.1: Explain various environmental factors and can identify the positive and negative factors that contribute to business environment.
- + LO5.2: Implement suitable strategies to deal with different factors of business environment.
- + CO6: Apply the concepts of Business process outsourcing (BPO), KPO in the business on experimental basis.
- + LO6.1: Explain the ways how to take advantage of BPO, KPO, digital economy, E-Commerce platform.
- + CO7: Identify the legal provision relating to protection under the cyber law, analyse the impact of information technology and its impact on business environment.
- + LO7: Use the advantage of cyber laws for protecting from financial scam under the provisions of IT Laws.

### **Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO4,CO7	CO1		CO5		
Conceptual knowledge		CO1	CO4	CO2,CO3, CO5,CO7	CO2	
Procedural knowledge		CO7		CO3,CO5		
Metacognitive knowledge			CO6			

### **Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	M	M	M	M	M
CO2	S	S	M	S	M	M	M	M	M	M
CO3	S	S	M	S	M	S	S	S	M	M
CO4	S	S	M	S	M	S	S	S	M	S
CO5	S	S	S	S	S	S	S	S	S	S

CO6	S	S	S	S	S	S	S	S	S	S
CO7	S	S	S	M	M	M	S	S	M	M

Unit	Contents	L	T	P
Unit 1 Marks 15	Meaning- Scope and Characteristics of Business Environment—Factors affecting micro and macro environment, Significance for economic policies and decisions in organizations; ethical issues in business. Environmental Scanning. Economic Environment. Characteristics of the Indian Economy, factors affecting the economy, economic resources (natural, industrial and technological) impact of liberalization, privatization, globalization and digitisation on Indian business.	12	1	1
Unit 2 Marks 15	Environment- Internal to the Enterprise---(Micro) -Value System, Management Structure and Nature, Human Resource, Company Image and Brand Value, Physical Assets, Facilities, Research & Development, Value creation of Intangibles, Competitive Advantage. External to the Enterprise (Micro--(Macro) Suppliers, Customers, Market Intermediaries; Macro Demography, Natural, Legal & Political, Technological, Economy, Competition, Socio-cultural and International;	14	1	1
Unit 3 Marks 15	Business Environment with reference to Global Integration; Comparative Analysis of Business Environment: India and Other Countries. Emerging Trends in Business Concepts, Advantages and Limitations-Franchising, Aggregators, Business Process Outsourcing (BPO) & Knowledge Process Outsourcing (KPO); E-Commerce, Digital Economy.	12	2	2
Unit 4 Marks 15	Elements of Information Technology Act Cyberspace; Cyber laws; Scope of Cyber Laws; Classification of Cyber Crime; Information Technology Act 2000 (with latest amendments); Regulation of Certifying Authorities; Adjudication. Financial scam and its impact on business environment.	12	2	2
Total		50	6	6

**L= Lectures, T= Tutorials and P= Practical**

Modes of Semester Assessment

40 Marks

- Two sessional examination

10 marks each

- Others (any one of the following)

10 marks each

✚ Seminar presentation on any of the relevant topics

✚ Study (by visiting) one select organisation.

✚ Assignment from a real life situation of an organisation.

#### REFERENCES:

1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House Pvt. Ltd, Ninth Edition 2007.
2. Rosy Joshi, Sangam Kapoor, Business Environment, Kalyani Publishers, Third Revised edition 2011.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House, Himalaya Publishing House Pvt. Ltd., 22nd Edition 2013.
4. M.Adhikari- Business Environment. Sultan Chand & Sons. Delhi
5. Misra and Pun- Business Environment
6. Dutta R. and Sundaram, K.P.S - Business Environment
7. Chidambara K- Business Environment, Vikas Publishing House

**Course Code 4<sup>th</sup> Semester**  
**Course Title: Advanced Marketing Management**  
**Course Code: C-6**  
**Nature of the Course: Core**  
**Course Credit: 4 credits**  
**Marks: 60 (End Sem) +40(In Sem)**

**Course Objectives:**

The objective of the course is to help the students understand:

- The concepts of marketing.
- The knowledge of consumer behaviour.
- The process of market segmentation.
- The concept of marketing mix.
- The significance of marketing research.

**Course Outcome:**

- **CO 1:** Grasp the Components of the Marketing Mix:
- **LO 1.1:** Discuss how the various aspects of the marketing mix interact to achieve marketing objectives.
- **LO 1.2:** Develop a detailed marketing strategy for different product or service.
- **CO 2:** Analyze Consumer Behavior and Product Strategies
- **LO 2.1:** Explain product characteristics, classifications, planning and development, product mix, and product life cycle.
- **LO 2.2:** Assess the influence of customer behavior understanding on product strategy design.
- **CO 3:** Explore Promotion Strategies and Service Marketing
- **LO 3.1:** Discuss the unique challenges and strategies of service marketing.
- **LO 3.2:** Develop a promotion strategy incorporating various elements of the promotion mix.
- **CO 4:** Have a firm Grasp the concepts and importance of branding and packaging.
- **LO 4.1:** Outline different types of brands and packaging features and types.
- **LO 4.2:** Assess the value of excellent branding and packaging in establishing a strong market presence.
- **CO 5:** Develop and Apply Marketing Research:
- **LO 5.1:** Identify the objectives, importance, and methods of marketing research.
- **LO 5.2:** Analyze marketing research data to gain meaningful insights and guide marketing initiatives.
- **CO 6:** Get acquainted with emerging marketing concepts and trends.
- **LO 6.1:** Identify key emerging marketing concepts such as service marketing, social marketing, and online marketing.
- **LO 6.2:** Apply emerging marketing concepts to develop innovative marketing strategies.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO4				
Conceptual knowledge		CO1,CO4	CO5	CO2,CO3	CO2,CO3, CO4,CO6	CO3
Procedural knowledge			CO1	CO5,CO6		
Metacognitive knowledge						

✓

✓

## ✓ Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	M	M	M	M	S	M	M	M	M	M
CO2	S	S	S	M	S	S	M	M	M	S	M
CO3	S	S	S	S	S	S	S	S	M	M	M
CO4	S	S	S	S	M	S	S	M	M	S	S
CO5	S	S	S	S	S	S	S	M	M	M	S
CO6	S	S	S	S	S	S	M	M	M	M	S

UNIT	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	*Meaning, Definition and Classification of Market. *Marketing: Concepts, Features, Objectives, Importance. *Marketing Functions, Marketing Environment. *Market Segmentation: Bases and Criteria *Marketing Mix: The 4 + 3 Ps of Marketing	<b>12</b>	<b>2</b>	<b>2</b>
<b>II</b> <b>(15 Marks)</b>	*Consumer Behaviour: Need and Importance, Buying Motives, Consumer Decision Making Process, Types of Consumer Behaviour. *Product: Features, Classification, Product Planning and Development, Product Mix, Product Life Cycle.	<b>12</b>	<b>2</b>	<b>2</b>
<b>III</b> <b>(15 Marks)</b>	*Place: Virtual and Physical Markets. Channels of Distribution: Types, Functions, Choice of Distribution Channels. *Price: Importance of Price. Pricing: Objectives, Determinants, Methods.	<b>12</b>	<b>2</b>	<b>2</b>
<b>IV</b> <b>(15 Marks)</b>	*Promotion: Need, Importance and Objectives, Promotion Mix. *Ps of Service Marketing. * Brand: Brand vs Branding, Types of Brand, Need for Branding, Process of Branding. *Packaging: Features and Types. *Marketing Research: Objectives, Importance and Methods. *Some Important Marketing Concepts: Service Marketing, Social Marketing, Online Marketing.	<b>12</b>	<b>2</b>	<b>2</b>
	<b>TOTAL</b>	<b>48</b>	<b>8</b>	<b>8</b>

L= Lectures, T=Tutorials, P=Practical

**Modes of In-Semester Assessment:****(40 Marks)**

- One Sessional Examination 10 Marks each
- Other (Any One) 10 Marks each
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Suggested Readings:**

Reference Books:

- Principles of Marketing: A Global Perspective by Philip Kotler et al, Pearson Publication
- Text Books:
- Marketing Management by RSN Pillai and V Bhagavathi, S. Chand, 1<sup>st</sup> Edition, 2010
  - Marketing Management: Concepts, Cases, Challenges and Trends by Govindarajan Madabusi, PHI Publication
  - Marketing Management by Amit Kumar and Jagdish Rao, Sahitya Bhawan Publications, 3<sup>rd</sup> Revised Edition, 2017

## 4<sup>th</sup> Semester

**Course Title: Advanced Financial Management**

**Course Code: C-7**

**Nature of the Course: CORE**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:** To familiarize with the concepts of advanced financial management and the role of financial Accountant in Financing decision making.

**Course Outcome:**

**CO1:** Demonstrate the overview of Financial Management

LO1.1: Explain the concept and objective of Financial Management

**CO2:** Application of Theories of Capital Structure.

LO2.1: Explain the concept, determinants, and theories of capital structure by showing examples.

LO2.2: Discuss the Operating and Financial Leverage

**CO3:** Analyse the concept of Cost of Capital and its practical application

LO3.1: Discuss the methods of Cost of Capital

LO3.2: Examine the use of cost of capital in investment decision making

**CO4:** Demonstrate understanding of different theories of Dividend

LO4.1: Explain the concept and determinants of Dividend decisions.

LO4.2: Discuss MM Model and Walters Model of Dividend decisions

**CO5:** Apply the techniques of working capital management in Investment Decision making.

LO5.1: Explain each component of working capital.

LO5.2: Examine methods of Inventory, cash, and receivables management.

### **Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1				
Conceptual knowledge		CO2,CO4	CO5	CO3		
Procedural knowledge			CO2,CO3, CO5		CO5	
Metacognitive knowledge						

### **Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	M	M	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S

CO4	S	S	S	S	S	S	M	S	S	S
CO5	S	M	S	S	S	S	S	S	S	M

Unit	Contents	L	T	P
I (15 Marks)	Financial Management: Concept and Objective of Financial Management Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage, .	12	2	2
II (15 Marks)	Cost of Capital- Meaning, Definition and Sources of long-term financing; Estimation of components of cost of capital; Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) (Theory and Numerical). Capital Investment Decisions with Risk Analysis	12	2	2
III (15 Marks)	Dividend Decisions: Types & determinants of dividend decisions, Dividend models- relevance theory-Walters Model; Irrelevance theory-MM Model, corporate dividend practices in India.	12	2	2
IV (15 Marks)	Working Capital Management: Concept, Objective, Need. Sources of Working Capital, Estimation of working capital; Management of Cash, Management of Inventories, techniques of inventory management- EOQ, Stock levels, ABC analysis, maintaining stock levels, Management of Receivables, policies for managing receivables.	12	2	2
		48	8	8

\*\* L =Lectures, T =Tutorials, P =Practical

#### MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

- Two sessional Examination - 10 Marks each
- Others (Any two) - 10 Marks each
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Field Survey

#### *Suggested Readings:*

1. Khan, Y. M., & Jain, K. P. (2018) Financial Management (text, problems and cases). Chennai: Tata McGraw Hill Publication.
  2. Sharma, R. K., & Gupta, K. S. (2011). Financial Management. New Delhi: Kalyani Publication.
  3. Pandey, I.M. (2011).Financial Management. New Delhi: Vikas Publication.
  4. Gupta, P., & Arora, A. K. (2013). Financial Management. New Delhi: Vayu
- Note: Advised to refer latest edition of text books.**

**4<sup>th</sup> Semester**  
**Course Title: Business Statistics**  
**Course Code: C-8**  
**Nature of the Course: CORE**  
**Course Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:** To familiarise students with the basic concepts of statistical tools used for managerial decision-making in the face of uncertainty.

**Course Outcome:**

CO1: Understand the meaning of central tendency and various methods of measures of central tendency.

LO1.1: Explain the process of measuring various central values for different kinds of data.

LO1.2: Explain the importance of skewness and kurtosis in statistics and elaborate how they are measured.

LO1.3: Explain the concept of population and sample in statistics.

CO2: Understand various methods of data analysis and their working mechanism.

LO2.1: Explain various how correlation and regression is performed and elaborate how their results can be analysed and applied in real life situations.

CO3: Understand the concept of probability and various theories under probability.

LO3.1: Explain how probability differently theories are performed numerically and how they can be applied in real life situations.

CO4: Understand the concept of index numbers and its types.

LO4.1: Explain how index numbers can be generated and justify their significance in economic transactions.

LO4.1: Explain what are time series data and its relevance in statistics

LO4.2: Explain what is forecasting and different methods of forecasting.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1				
Conceptual knowledge		CO1,CO2, CO3,CO4				
Procedural knowledge		CO1		CO4		
Metacognitive knowledge		CO2				

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	M	M	S	M	S
CO2	S	M	S	S	S	M	M	S	M	S
CO3	S	M	S	S	S	M	M	S	M	S
CO4	S	M	S	S	S	M	M	S	M	S

UNIT	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>Descriptive Statistics:</b> Measures of Central Tendency; Measures of Dispersion; Concept of Skewness and Kurtosis. <b>Concept of Sampling:</b> Population and Sample, Parameter and Statistic; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling).	12	2	2
<b>II</b> <b>(15 Marks)</b>	<b>Simple Correlation and Regression Analysis:</b> Meaning of Correlation and its different types, Scatter diagram, Pearson's co-efficient of correlation; Rank Correlation. Concept of Regression, Regression equations and estimation; Properties of regression coefficients.	12	2	2
<b>III</b> <b>(15 Marks)</b>	<b>Fundamentals of Probability and Probability Distributions:</b> Definitions of Probability, Addition and multiplication laws of probability, Conditional probability and Bayes' Theorem. Mathematical Expectation and variance of a random variable. Standard probability distributions: Binomial, Poisson and Normal.	12	2	2
<b>IV</b> <b>(15 Marks)</b>	<b>Index Number:</b> Meaning, types and uses, Methods of constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain base index numbers; Base shifting, Splicing and deflating, Problems in constructing index numbers, Consumer price index and Important share price indices. <b>Time Series Analysis:</b> Components of time series; Additive and multiplicative models; Moving averages; Determination of Trend: Fitting of trend line (only linear trend). Seasonal variations: Measurement of Seasonal effects using Simple averages and Ratio-to-trend method.	12	2	2
<b>Total</b>		48	8	8

**L = Lectures, T = Tutorials, P = Practicals**

**MODES OF IN-SEMESTER ASSESSMENT:** (40 Marks)

Two Sessional Examinations - 10 marks each

Other (any two) 10 marks each

- Group Discussion
- Assignment
- Seminar Presentation on any topic from the syllabus contents.

**Suggested Readings:**

1. Sharma, J.K., Business Statistics, Pearson India.
2. Gupta, S.C. and Kapoor, V.K., Fundamentals of Mathematical Statistics, Sultan Chand and Sons, New Delhi.
3. Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons, New Delhi.
4. Hazarika, P., A Textbook of Business Statistics, S Chand & Company.
5. Vohra N. D., Business Statistics, McGraw Hill Education.
6. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.



**4<sup>th</sup> Semester**  
**Course Title: Digital Banking**  
**Course Code: Minor 4**  
**Course Credit: 4**  
**(Internal Assessment 40 + Term End 60)**  
**Lecture: 48 Tutorial: 8, Practical: 8.**

**Course objectives:**

1. The course aims at imparting knowledge about the principles and methods of Auditing and their applications.
2. To give impression about the latest development of banking services to the clients

**Course Outcome:**

CO1: Understand the new development in banking. Concept of Business environment.

LO1.1: Cite examples of different mode of availing digital banking services. f

CO2: Learn how to avail digital banking services from the service providers.

LO2.1: Identify the various digital products available in the market with its features.

CO3: Analyse the digital products like and services delivery machines- ATMs, CDM, PoS machine, QR code.

LO3.1: Compare the various digital platform financial products available.

CO4: Identify Internet banking products like NEFT, RTGS etc and its scope for use in official and personal purpose.

LO4.1: Explain how to take special security measures while using this type of digital banking products. .

CO5: Analyze the new developments in the financial digital platform like Crypto currency, Block Chain etc.

LO5.1: Explain how far the market has accepted the digital banking services with ease and comfort.

CO6: Identify the legal provision relating to safety, security and restrictions while using digital banking services.

LO6.1: Explain how to lodge a complaint when a customer suffers from some kind of losses while using digital services.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	Create
Factual knowledge		CO1				

Conceptual knowledge	CO1	CO4, CO5 CO6				
Procedural knowledge		CO2,CO4 CO6	CO3,CO4	CO3	CO5	
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	M	M	M	M	M	M	M	M	M	M
CO2	S	S	M	M	M	M	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	M	M	M
CO4	S	M	M	M	M	M	M	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	S	M
CO6	S	S	S	S	S	S	S	S	S	S	M

Unit	Course Contents	L	T	P
Unit I Digital Banking products 15 marks	Need for Digital Banking Products; Customer Education for Digital Banking Products; Card banking- Overview and brief history, Various types of cards, Product features Approval Processes for Cards, Back End operations, Recovery and Follow up	12	1	1
Unit II 15 marks	ATMs--- Overview and Brief History, Product Features, Instant Money Transfer Systems , Various Value-Added Services (e.g., bill payments, donations, etc.); ATM Network Planning – Onsite/ Offsite, Security and Surveillance of ATM Sites, . Profitability of ATMs, Risk Management and Frauds, Back End Operations and Technology CASH DEPOSIT MACHINES--Overview and Brief History, Product Features, CDM Network Planning – Onsite/ Offsite, Profitability of CDMs, Risk Management and Frauds, Back End Operations and Technology	13	2	2
Unit III 15 marks	MOBILE BANKING-- Overview and Brief History, Product Features and Diversity, IMPS, Profitability of Mobile Banking, Risk Management and Frauds, Back End Operations and Technology INTERNET BANKING--Overview and Brief History, Product Features, Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, , Risk Management and Frauds, Back End Operations and Technology POS TERMINALS- Overview and Brief History, Product Features, Approval processes for POS Terminals, POS business Risk Management and Frauds, Back End Operations and Technology.	13	2	2
Unit IV 15 marks	BRANCHLESS BANKING—Objectives, Introduction, Financial Inclusion – Logic and logistics, Vehicles for Financial Inclusion, Business Correspondents/ Business facilitators, Digital Banking Products for Financial Inclusion PAYMENT SYSTEMS-- Overview of global payment systems; Overview of domestic payment systems, Immediate Payment Service (IMPS), National Unified USSD Platform (NUUP), National Automated Clearing House (NACH), Aadhaar Enabled Payment System (AEPS), KYC , Cheque truncation System (CTS), National Financial Switch (NFS), RTGS, NEFT, . Forex settlements, Securities Settlement, Innovative Banking & Payment Systems NEW DEVELOPMENTS IN DIGITAL BANKING- concepts of Fintechs, Business ecosystems, Block chain, Crypto Currencies.	12	1	1

Total	50	6	6
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**L= Lectures, T= Tutorials and P= Practical**

Modes of Semester Assessment

- Two sessional examination 20 marks.
- Others 20 marks
  - ✚ To visit Bank branch and make a report on the digital banking services offered to their clients. (The course teacher may allot one Digital Banking product to one student)
  - ✚ Presenting the report in a class room seminar. Audit Firms to have their experience about how the audit work is done by the professionals.

Text and Reference Books:

1. Misra, J.N; Digital Banking. Developed by a Team of experts from finance industry under the initiative of Indian Institute of Banking & Finance; Taxmann Publications Pvt Ltd, New Delhi.
2. Brett King, Banking 4.0.: Banking Everywhere, Never at a Bank. Wiley
3. Pavlo Sidelov, The World of Digital Payments: Practical Course
4. Some other research articles available in various websites are need to accessed.

### 5<sup>th</sup> Semester

**Course Title: Advanced Human Resource Management**

**Course Code: C- 9**

**Total Credit: 4 (Major)**

**Total Marks: 80 (End Sem) + 20 (In Sem)**

Course Objective:

The objective of the course is to understand the various functions of Human Resource Management. It helps students develop the knowledge, skills and concepts needed to resolve actual HR issues.

**Course Outcome:**

- CO1: Demonstrate knowledge of basic HR concepts.
  - ✓ LO1.1: Explain basic HR concepts and functions.
  - ✓ LO1.2: Apply the knowledge of basic Hr concepts and practices to arrive at the need and significance of HRM.
- CO2: Analyze various aspects of HRP.
  - ✓ LO2.1: Explain and compare the processes of job evaluation, job analysis and job specification.
  - ✓ LO2.2: Describe the phases of the recruitment and selection process and the sources of recruitment.

- CO3: Demonstrate understanding of the training and development process adopted by organizations.
  - ✓ LO3.1: Differentiate between training and development.
  - ✓ LO3.2: Describe the various methods of training and development.
- CO4: Analyze various modern concepts and practices in HRM.
  - ✓ LO4.1: Elaborately outline the process and application of HR Mapping.
  - ✓ LO4.2: Discuss the concepts and application of Emotional Intelligence Management and Intellectual Asset Management.
- CO5: Demonstrate understanding of compensation management.
  - ✓ LO5.1: Enlist and explain the various components of compensation.
  - ✓ LO5.2: Explain different schemes in respect of compensation.
- CO6: Analyze different contemporary dimensions of HRM.
  - ✓ LO6.1: Explain the process and application of personnel audit and Human Resource Research functions.
  - ✓ LO6.2: Describe the stand of workforce diversity in modern organizations and their influence thereof.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	Create
Factual knowledge	CO5	CO5			CO5	
Conceptual knowledge		CO1,CO3, CO4	CO1	CO2,CO4	CO6	
Procedural knowledge		CO2,CO3, CO6		CO4		
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	M	M	M	M	M	M	M	M	M	M
CO2	S	S	M	M	M	M	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	M	M	M
CO4	S	M	M	M	M	M	M	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	S	M
CO6	S	S	S	S	S	S	S	S	S	S	M

UNIT	CONTENT	L	T	P
I (15 Marks)	Introduction to Human Resource Management Concept and nature of HRM, Objectives, Evolution of Human Resource Management, Function and scope of HRM, Environmental factors of HRM, Challenges to HRM, Business Strategy and Human Resource Strategy.	13	2	-
II (15 Marks)	Human Resource Planning-Process and levels. Job analysis and Job Design: Job analysis techniques, job evaluation techniques, job description, job specification, job design approaches, job characteristics, approach to job design. Factors affecting recruitment, sources of recruitment (internal and external), basic selection model, psychological tests for selection. Emerging Trends in HRM: Outsourcing and its HR	12	2	2

	dimensions; Downsizing			
III (15 Marks)	Training and development-Concept and need, designing a training programme- methods of training, evaluating training effectiveness. Potential Appraisal, HR Mapping and career Development, Emotional intelligence management and Intellectual Asset Management.	12	2	2
IV (15 Marks)	Compensation-meaning and objective. Components of compensation system. Incentives schemes, fringe benefits. Personnel audit and research. Diversity at work: Managing diversity, the paradox of diversity, diversity with special reference to differently abled, women and aging. Empowerment and gender issues.	13	2	-
	TOTAL	50	8	4

L= Lectures, T= Tutorials, P= Practical

Modes of In- Semester Assessment:

(40 Marks)

- Two Sessional Examination 20 Marks
- Other (Any One) 20 Marks
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant Topic

Suggested Readings:

De Cenzo and Robins, Fundamentals Human Resource Management, Prentice Hall of Inia, Decenzo, David A. and Robbins, S.P. Fundamentals of Human Resource Management Wiley and Sons Ltd., John.

Raymond, N. and Kodwani, A.D., Employee training and development, McGrawHill Education India

Rao, T.V., HRD score card 2500: Based on HRD audit, Response Books, SAGE Publications.

Flippo, EdwinB., Personnel Management, McGraw Hill, Tokyo, 1984-2000.

## **5<sup>th</sup> Semester**

**Course Title – Business law**

**Course Code – C 10**

**Nature of Course –Core**

**Course Credit –4**

**Distribution of marks – 60 (End Sem) + 40 (In-Sem)**

### **Course Objectives**

To impart basic knowledge and understand some important concept and practices of Business Law. To be acquainted with the essential provisions relating to Business Law.

#### **COURSE OUTCOMES:**

**CO1:** Analysing various concepts of contracts and understand the requisites of valid contract and sale:

LO1.1: Explain the different types of contracts and essentials of a valid contract

LO1.2: Understanding the process of discharge of a contract and its breach.

**CO2:** Understanding the rules as to a contract of sale:

LO2.1: Analysing the essentials of a contract of sale

LO2.2: Explain the rights exercised by an unpaid seller and the concepts of Conditions and Warranties

**CO3:** Demonstrating the knowledge of Negotiable Instruments Act, 1881:

LO3.1: Discuss the features and types of negotiable instruments

LO3.2: Analysing the rules as to cheque, bill of exchange and promissory note

**CO4:** Demonstrating the knowledge of Consumer Protection Act, 1986:

LO4.1: Learning the rules regarding the Consumer Protection Act, 1986

LO4.2: Explain the various machineries for grievance redressal

**CO5:** Demonstrating the provisions of Partnership Act, 1932 and LLP Act, 2008:

LO5.1: Analysing the provisions of the Partnership Act and understanding the rights and duties of partners

LO5.2: Explain the need of LLP and differences between Partnership and LLP

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO5	CO1,CO2, CO3,CO4		CO1.CO5		
Conceptual knowledge		CO3,CO4	CO4	CO2,CO3	CO3,CO5	
Procedural knowledge		CO1,CO4				
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	M	M	M	M
CO2	S	S	M	S	S	S	M	M	M	M
CO3	S	S	M	S	S	S	M	M	S	S
CO4	S	S	M	S	S	S	M	M	S	S
CO5	S	S	M	S	S	S	M	M	S	S

UNIT	CONTENTS	L	T	P
I (Marks 15)	<b>Indian contract Act, 1872</b> <ul style="list-style-type: none"> <li>Definition of contract, Nature and essentials elements of contract, Classifications of contracts, Consideration, Essentials of valid Consideration.</li> <li>Modes of Discharge and remedies for Breach</li> </ul>	12	2	2
II (Marks 15)	<b>Sales of Goods Act, 1930</b> <ul style="list-style-type: none"> <li>Definition of sale as per contract, Essentials elements of contract of sale</li> <li>Caveat Emptor, Exemptions of Caveat Emptor</li> <li>Unpaid Seller, Rights of an Unpaid seller against the goods and the buyer</li> <li>Conditions and Warranties</li> </ul> <b>Negotiable Instruments Act, 1881</b> <ul style="list-style-type: none"> <li>Definition, Features and Types of Negotiable Instruments</li> <li>Bills of Exchange, Promissory Note and Cheque</li> <li>Endorsement – Meaning, Types of Endorsement, Discharge of Parties Holder and Holder in Due Course</li> </ul>	12	2	2
III (Marks 15)	<b>Consumer Protection Act,1986</b> Concept of Consumer, Types of Consumers, need for consumer protection, methods of consumer protection Measures of Consumer Protection in India, Basic Provision of Consumer protection Act,1986,Organisational set up: National and State Consumer Protection Council, District Forum, State Commission and National Commission, Their Functions, Powers and jurisdiction.	12	2	2
IV (Marks 15)	<b>Partnership Laws</b> <ul style="list-style-type: none"> <li>The Partnership Act, 1932 – Definition, Characteristics, Partnership Deed, Types, Rights and Duties of Partners.</li> <li>LLP Act, 2008 – Definitions, Salient features of LLP, Advantages and Disadvantages of LLP, Incorporation of LLP, Conversion of LLP, Difference between LLP/Partnership/Company</li> </ul>	12	2	2
	TOTAL	48	8	8

L=Lecturers, T= Tutorials, P=Practical

**Modes of In-Semester Assessment**

**40 Marks**

- Two Sessional Examination 10 Marks each
- Other (Any One) 10 marks each
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Case Studies

**Suggested Readings:**

1. N. D. Kapoor – elements of business Law – S. Chand & Sons
2. P. R. Chadha – Business Law – Galgotia Publishing Company
3. Dr. P. K. Pnadey – Business Law – Mahaveer Publications

**5<sup>th</sup> Semester**

**Title of the Course: Banking Law and Practice**

**Course Code: C-11**

**Nature of the Course: Major (Core)**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In- Sem)**

- **Course Outcome:**
- CO1: Understand history of Indian Industry and its evolution, growth and development.
- LO1.1: Cite examples of growth of banking organisation with the services offered by them.
- CO2: Learn how to select banks bank to avail banking services for personal and official use.
- LO2.1: Identify the various banking products available in the market and to select whatever is required so that can be availed only that.
- CO3: Explain various types of banks available in India and various legal formalities to be adhered by banksto offer banking services.
- LO3.1: Compare the various banking platform available and can decide upon which bank to choose to get banikg service.
- CO4: Identify main provisions of Negotiable Instrument Act, RBI Act which are to follow strictly by the bankers.
- LO4.1: Explain how to take special security measures while usingbanking services. .
- CO5: Analyze the new development takes place in the financial platform and new services added to list of banking services. .
- LO5.1: Explain how far the market has accepted the newer version of banking services.
- CO6 Develop skill for effective customer interaction, adhering to regulatory norms and addressing diverse account holder needs.
- LO6.1: Explain how to lodge a complaint when a customer suffers from some kind of losses while using digital services.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**



Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1,CO3	CO1,CO4				
Conceptual knowledge	CO2	CO2,CO4		CO5		
Procedural knowledge		CO6				CO6
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S
CO5	S	S	S	S	S	M	S	M	S	M	S
CO6	S	S	S	S	S	M	S	M	S	M	S

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Unit	Contents	L	T	P
I 15 marks	<b>Introduction:</b> Banking - Meaning and Importance, functions of banks, Banker and Customer Relationship, Origin and growth of commercial banks in India, Types of Banks, Changing role of commercial banks. lending policies of commercial bank Banking Regulation Act 1949 - Important provisions, Privatization of Banks, Banking Sector Reforms in India.	12	1	1
II 15 marks	<b>Customers and Account Holders:</b> Types of bank customers, Procedure for opening, operating and closing accounts, KYC norms, non-operative accounts, special types of Banker's customers such as -minor, married women, illiterates, lunatics, agents, partnership firms, Joint Stock Companies, clubs, societies trustees and charitable institutions	13	2	2
III 15 marks	<b>Negotiable Instruments:</b> Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes – Bills of Exchange – Cheques – Crossing of Cheques – Types of Crossing; Endorsements, Paying banker- duties and obligations in honouring the cheques – Collecting Bankers duties and obligations,	12	1	1
IV 15 marks	<b>Main Provisions of the RBI Act 1935,</b> Recovery of Debts Due to Banks and Financial Institutions Act, 1993, Prevention of Money Laundering Act, 2002. <b>Recent Developments in Banking:</b> Introduction: E-services, Debit and Credit cards, Internet Banking, Electronic Fund Transfer, RTGS, NEFT, ECS, Small Payment banks, Digital Wallet, Crypto currency, Mobile banking, E-payments.	13	2	2
	Total	50	6	6

L= Lectures, T= Tutorials, P= Practicals

### MODES OF IN-SEMESTER ASSESSMENT:

- One Sessional Examination
- Other (any one)
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

(40 Marks)

10 Marks each

10 marks each

References:

1. M.L.Tannan, revised by C.R. Datta & S.K. Kataria: Banking Law and Practice, Wadhwa & Company, Nagpur
2. A.B. Srivastava and K. Elumalai: Seth's Banking Law, Law Publisher's India (P) Limited
3. R.K. Gupta: BANKING Law and Practice .Modern Law Publications.
4. J.M. Holden: The Law and Practice of Banking, Universal Law Publishing.
5. S.N. Maheshwari, Banking Law and Practice - Kalyani Publishers.
6. E. Gordon & K. Natarajan, Banking Theory Law & Practice, Himalaya Publishing House.

**5<sup>th</sup> Semester**

**Course Title: Goods and Service Tax**

**Course Code: Minor 5**

**Nature of Course: Minor**

**Course Credits: 04 Credits**

**Distribution of Marks: 60 (End Sem) +40 (In-Sem)**

**Course Objective:** This course is intended to introduce the students to the structure of Indirect tax in India. The principles of indirect tax and direct taxes are also been included for conceptualization of tax structure.

Course Outcome

- **Course Outcome**

CO1: Understand the concept of indirect tax and elaborate the plat form indirect tax in Indian context.

LO1.1: Explain the basic difference between direct and indirect tax along with practical examples.

CO2: Understand the concept of GST with its significance and circumstances why have been implemented.

LO2. 1: Explain various terms related with GST with real life examples and elaborate how they worked in practical.

CO3: Understand about various regulatory bodies for GST and GST law.

LO3. 1: Explain various guidelines provided by GST law and other supervisory bodies.

CO4: Understand the applicability of CGST, SGST and IGST and incidents from where GST is not charged.

LO4. 1: Explain the different situations where CGST, SGST and IGST is applied differently and which authority collect these taxes in different situations.

CO5: Understand the concept of supply, input tax credit, composition scheme available under GST.

LO5. 1: Explain how supply, input tax credit and composition schemes are working under GST and how these schemes can be available to us.

CO6: Understand the conditions for GST registration and tax return.

LO6. 1: Explain the steps how a person can register his business under GST and Importance of GST registration from both business and Customer point of view.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO3	CO1,CO2 CO3				
Conceptual knowledge		CO1,CO2 CO4, CO6				
Procedural knowledge		CO4	CO5			
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	M
CO3	S	S	S	S	S	M	S	M	S	S	M
CO4	S	S	S	S	S	S	S	M	S	S	M
CO5	S	S	S	S	S	M	S	M	S	M	S
CO6	S	S	S	S	S	M	S	M	S	M	S

UNITS	CONTENTS	L	T	P
<b>Unit 1 (15 Marks)</b>	Concept and features of indirect taxes; History of indirect taxes in India Principal indirect taxes in India. Direct and Indirect Taxes.	12	2	2
<b>Unit 2 (15 Marks)</b>	Goods and Services Tax (GST) Laws in India. Concept of GST; Need for GST in India; Framework of GST as introduced in India; Benefit of GST.	12	2	2
<b>Unit 3 (15 Marks)</b>	Constitutional aspects of GST; Authorities under GST Laws. Levy and collection of CGST and IGST; a) Application of CGST/IGST law, b) Concept of supply including composite and mixed supplies, c) Charge of tax, d) Exemption from tax, e) Composition levy.	12	2	2
<b>Unit 4 (15 Marks)</b>	Basic concepts of time and value of supply, Input tax credit; Computation of GST liability. Registration; Tax invoice; Credit and Debit Notes; Electronic way bill ; Returns; Payment of tax including reverse charge.	12	2	2
	<b>TOTAL</b>	<b>48</b>	<b>8</b>	<b>8</b>

L= Lectures, T= Tutorials, P= Practicals

**MODES OF IN-SEMESTER ASSESSMENT:****(40 Marks)**

- Two Sessional Examination 20 Marks
- Other 20 Marks
- Group Discussion
- Assignment
- Seminar Presentation on any of the relevant topics

**Suggested Readings:**

1. Anurag Singhal; Handbook on Central Goods and Services Tax Law; Law Publications. www. amazon.in
2. CA Chitresh Gupta, CA Shilpi Gupta; Goods & Service Tax An Insight into. 2015  
www. amazon.in
3. Vivek Laddha & Pooja Patwari; GST - Paper 4: Taxation (Section B :  
Indirect Taxes)(CA-Intermediate), New Delhi. Wwww. amazon.in.
4. ICAI study material on GST; available at  
<https://resource.cdn.icai.org/46249bos36354p4secBmodlinit.pdf>.

**6<sup>th</sup> Semester****Course Title: Indian Financial System****Course Code: C - 12****Course Credit: 4****Distribution of Marks: 60 (End Sem) + 40 (In-Sem)****Course objectives:**

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

- Understand the financial system, Institutions, financial markets and services.
- Analyse the concepts relevant to Indian financial market and relevance.
- Understand concept of financial services, types and functions.
- Understand the types of financial Instruments.
- Demonstrate an understanding the functioning of stock markets

**COURSE OUTCOMES:****CO1:** Demonstrate an understanding on the structure of Financial System in India:

LO1.1: Explain the constituents of Financial System.

LO1.2: Discuss overview of Financial System in India.

**CO2:** Understanding the functioning of Financial Institutions:

LO2.1: Discuss the working mechanism of various types of financial institutions in India

**CO3:** Demonstrating the knowledge of Financial Services and Mechanism of Stock Exchange in India:

LO3.1: Discuss the various types of financial services provided in India.

LO3.2: Explain the functioning of the stock market and gaining knowledge on trading of securities in the stock exchange

**CO4:** Demonstrating the constituents of Financial Market:

LO4.1: Explain the constituents of financial markets and their working mechanism.

LO4.2: Discuss the various instruments traded in financial markets.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO4				
Conceptual knowledge	CO1	CO2,CO4		CO3		
Procedural knowledge			CO3, CO4			
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S

Units	Course Contents	L	T	P
Unit I (15 Marks)	Overview of financial system:-Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.	12	2	2
Unit II (15 Marks)	Financial Institutions:-Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.	12	2	2
Unit III (15 Marks)	Financial Services :- Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating; Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE	12	2	2
Unit IV (15 Marks)	Financial markets and instruments:- Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.	12	2	2
	<b>TOTAL</b>	<b>48</b>	<b>8</b>	<b>8</b>

**L= Lectures, T= Tutorials and P= Practical**

Modes of Semester Assessment

**40 marks**

Two sessional examination

10 marks each

- Others (any one of the following) 10 marks each
- Visit any financial institution and prepare a report regarding its structure, functions and performance.
- Presenting the report in a class room seminar.

**Reference Books**

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill
- Khan, M.Y, Indian Financial System, McGraw Hill
- Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
- Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill • Guruswamy, S., Financial Services and System, McGraw Hill
- Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
- Khan. M.Y, Indian Financial System, Vikas Pub. House
- H.R Machiraju, Indian Financial System, Vikas Pub. House
- E. Gorden & K. Nataraj, Financial Markets and Services, HPH

Note: Latest edition of text books may be used.

**6<sup>th</sup> Semester**

**Course Title: Security Analysis**

**Course Code: C-13**

**Nature of the Course: Core**

**Course Credit: 04 Credits**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objective:** This course aims at providing students with an understanding of economy-industry-company analysis and various inter linkages that influence the securities market. It enables them to establish the valuable linkage between modern theories of finance and the analytical techniques used by investors for valuing securities.

**COURSE OUTCOMES:**

**CO1:** Analysing the basics of Investment:

LO1.1: Explain the concepts of Investment, Speculation and Gambling

LO1.2: Discuss the investment process and linkage between Security Analysis and Portfolio Management

**CO2:** Understanding the working of Securities Market and concept of Risk and Return:

LO2.1: Describe the process of listing and dematerialization of securities.

LO2.2: Explain the components of risk and return

**CO3:** Apply tools and techniques of Security analysis:

LO3.1: Discuss the concept of Fundamental Analysis and its constituents.

LO3.2: Discuss various tools and techniques of Technical Analysis

**CO4:** Evaluate the rationale of Efficient Market Hypothesis

LO4.1: Explain the hypothesis behind market efficiency

LO4.2: Discuss the process of valuation and calculation of stock returns.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO2			CO2	
Conceptual knowledge	CO1		CO3		CO4	
Procedural knowledge			CO3		C04	
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	M	S	M	S	S
CO2	S	S	S	S	S	M	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

Unit	Contents	L	T	P
I (15 Marks)	Introduction to Investment: <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Investment vs. Speculation, Investment vs. Gambling</li> <li>• Investment Objectives, Investment Attributes</li> <li>• Investment Process</li> <li>• Security Analysis vs. Portfolio Management</li> </ul>	12	1	1
II (15 Marks)	Securities Markets: Development of Stock Market in India. Dematerialization of Shares- Listing of Securities. Risk and Return - Total Risk and its Factors- Concept and Components of Total Risk, Systematic and Unsystematic Risk.	13	2	2
III (15 Marks)	Security Analysis: <ul style="list-style-type: none"> <li>• Fundamental Analysis: <ul style="list-style-type: none"> <li>○ Economic, Industry and Company Analysis, Forecasting of earnings.</li> </ul> </li> <li>• Technical Analysis: <ul style="list-style-type: none"> <li>○ Charting Tools, Market Indicators, Dow Theory, Random Walk Theory</li> </ul> </li> </ul>	13	2	2
IV (15 Marks)	<ul style="list-style-type: none"> <li>• Efficient Market Hypothesis, Different Forms of EMH and their Empirical Tests</li> <li>• Stock return and Valuation: Anticipated Return, Present Value of Return, Multiple year holding period</li> </ul>	12	1	1
	TOTAL	50	6	6

\*\* L =Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESMENT: (40 Marks)**

- Two sessional Examination - 10 Marks each
- Others (Any One) - 10 Marks each
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Group Discussion

***Suggested Readings:***

1. Donald E.Fischer & Ronald J.Jordan, 'Security Analysis & Portfolio Management', Prentice Hall of India Private Ltd., New Delhi 2000.
2. V.A.Avadhani – 'Securities Analysis and Portfolio Management', Himalaya Publishing House, 1997.
3. V.K.Bhalla, 'Investment Management', S.Chand & Company Ltd., Seventh Edition, 2000.
4. Punithavathy Pandian, 'Security Analysis & Portfolio Management' – Vikas Publishing House Pvt., Ltd., 2001.

***Note: Latest edition of text books may be used.***

**6<sup>th</sup> Semester**

**Course Title: Microfinance**

**Course Code: C-14**

**Nature of Course: Core**

**Course Credits: 04 Credits**

**Distribution of Marks: 60 (End Sem) +40 (In-Sem)**

**Course Outcome:**

CO1: Understand the inherent meaning of micro finance in Indian context.

LO1.1: Cite the importance of Micro Finance.

CO2: Understand the various components of micro finance.

LO2.1: Identify the various financial services covered under Micro finance scheme.

CO3: Explain the role of the regulators like NABARD in developing micro finance mechanism in the financial system.

LO3.1: Compare the various banking platform offering micro finance and other allied services available and can decide upon which bank to choose to get banking service.



CO4: Demonstrate the importance of various Micro Finance Institutions (MFIs) operating in India.

LO4.1: Interpret the importance of Examine the importance of regulatory mechanism prevailing and suggest if there is any change is required.

CO5: Analyze the new development takes place in the micro finance scenario.

LO5.1: Explain how far the market has accepted the newer version of financial services.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2 CO4		CO3, CO5	CO3	
Procedural knowledge			CO5		CO3	
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S
CO5	S	S	S	S	S	M	S	M	S	M	S

UNITS	CONTENTS	L	T	P
<b>Unit 1 (15 Marks)</b>	<b>Introduction to Microfinance:</b> Micro Finance: Concept, Nature, Scope, Importance and Objectives of Microfinance, Historical Evolution of Micro finance in India, Potential of Microfinance in India	<b>12</b>	<b>02</b>	<b>02</b>
<b>Unit 2 (15 Marks)</b>	<b>Regulatory Framework:</b> Overview of Regulatory bodies and authorities in Microfinance, Need of the regulatory Framework of microfinance, Role of NABARD as regulator of Microfinance system, Refinancing facility by NABARD, RBI's role for facilitating microfinance services	<b>12</b>	<b>02</b>	<b>02</b>
<b>Unit 3 (15 Marks)</b>	<b>Microfinance Institutions (MFIs):</b> Need of Microfinance Institutions, Purpose and Role of Microfinance Institutions, Groups of MFI: Self Help Group (SHG), Joint Liability Group (JLP), Grameen Model Bank, Rural Co-operatives, Challenges faced by MFIs in India, Role of Micro Units Development Refinance Agency (MUDRA), Commercial Banks and Microfinance	<b>12</b>	<b>02</b>	<b>02</b>
<b>Unit 4 (15 Marks)</b>	<b>Emerging Issues and Trends in Microfinance in India:</b> Microfinance Model: SHG Bank linkage model, Innovations in Microfinance delivery channels, Role of Microfinance in Poverty Alleviation and Financial Inclusion Problems of Microfinance in India and the Way Ahead	<b>12</b>	<b>02</b>	<b>02</b>
	<b>TOTAL</b>	<b>48</b>	<b>08</b>	<b>08</b>

L= Lectures, T= Tutorials, P= Practicals

**MODES OF IN-SEMESTER ASSESSMENT:****(40 Marks)**

- Two Sessional Examination 10 Marks each
- Other (any one) 10 Marks each
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Recommended Books:**

- Das S.K., Micro Finance and Rural Development in India, DVS Publishers, New Delhi
- Ghate, Prabhu, Indian Micro Finance: The Challenges of Rapid Growth, Sage Publications, New Delhi
- Karmakar, K.G., Rural Credit and SHGs, Micro Finance needs and Concepts in India, Sage Publications, New Delhi
- Ledgerwood, J, Microfinance Handbook: An Institutional and Financial Perspective

**6<sup>th</sup> Semester****Title of the Course: Insurance Regulatory Framework****Course Code: C-15****Nature of the Course: Core****Course Credit: 04 Credits****Distribution of Marks: 60 (End Sem) + 40 (In- Sem)****Course Outcome:**

CO1: Understand the basics of insurance service, its importance to the people and other stakeholders.

LO1.1: Cite examples of the basic principles of insurance services.

CO2: History of Indian Industry and its evolution, growth and development. Learn how to select banks bank to avail banking services for personal and official use.

LO2.1: Identify the various insurance products available in the market with their importance and mechanism of putting some money there.

CO3: Explain various types of insurance available in India and various legal formalities to be adhered by banks to offer banking services.

LO3.1: Compare the various banking platform available and can decide upon which bank to choose to get banking service.

CO4: Identify the main regulatory provisions to control the corporates insurance houses provisions of Negotiable Instrument Act, RBI Act which are to follow strictly by the bankers.

LO4.1: Explain how to take special security measures while using insurance services. .

CO5: Analyze the new development takes place in the insurance market.

LO5.1: Explain how far the market has accepted the newer version of insurance services.

CO6 Develop skill for effective customer interaction, adhering to regulatory norms and addressing diverse policy holder needs.

LO6.1: Explain how to lodge a complaint when a customer suffers from some kind of losses while using digital services.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO1,CO2			CO4	
Conceptual knowledge		CO1,CO3		CO5	CO3	
Procedural knowledge						CO6
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S
CO5	S	S	S	S	S	M	S	M	S	M	M
CO6	S	S	S	S	S	M	M	M	S	M	M

Units	Contents	L	T	P
<b>Unit-1</b> 15 Marks	General concepts and principles of Insurance: Insurable Interest, Indemnity, Utmost good faith, Proximate Cause , Subrogation and Contribution, Differentiation - Insurance and Guarantee, Insurance and Wager, Moral Hazards; Introduction to Insurance Regulation in India,	12	02	02
<b>Unit-2</b> 15 Marks	Nature and types of Insurance Contract: Concept of Intermediaries, Agents, Brokers, Surveyors & Loss Assessors, Health Third Party Administrators, Certification of Insurance Professionals, Training Organizations.	12	02	02
<b>Unit-3</b> 15 Marks	Regulation of Insurance Business: IRDA, 1999: Definition, composition of the authority, IRDA (Licensing of Insurance Agents) Regulations, 2000, Terms of the Chairperson and other members, duties, powers and Functions of IRDA; Licensing, Audit & Supervision, Investments, Rural and Social Sector obligations, Micro Insurance, Financial inclusion, Product Approval, Regulation of Reinsurance	12	02	02
<b>Unit-4</b> 15 Marks	Insurance Ombudsman Scheme: Appointment of ombudsman, power, duties and functions of Ombudsman, Procedure of Filing complaint with ombudsman and seeking redressal, Mechanisms for dispute resolution, Consumer Protection in Insurance	12	02	02
	<b>TOTAL</b>	<b>48</b>	<b>08</b>	<b>08</b>

L= Lectures, T= Tutorials, P= Practicals

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- Two Sessional Examination
- Other any two

10 Marks each  
10 marks each

- Group Discussion
- Assignment
- Seminar Presentation on any of the relevant topics

**Recommended Books:**

1. Rajiv Jain : Insurance Law and Practice, Vidhi Publication Private Limited
2. Dr. Avtar Singh : Law of Insurance, Universal Publication Pvt. Limited
3. M. N. Srinivasan : Principles of Insurance Law, Wadhwa & Co.

**6<sup>th</sup> Semester**

**Course Title: Financial Planning For Beginners**

**Course Code: Minor 6**

**Nature of Course: Minor**

**Course Credits: 04 Credits**

**Distribution of Marks: 60 (End Sem) +40 (In-Sem)**

**Course Outcome:**

CO 1: Understand about financial health, time value of money, tax planning etc.

LO 1.1: Explain and use time value of money, financial health of individuals.

CO2: Analyse and categorise the liquid assets, planning for borrowing for acquiring own residential house, automobile and other domestic assets.

LO.2.1: Practice the concepts in financial planning of individuals with limited sources of income.

CO.3: Demonstrate various insurance products and product available for retirement planning.

LO 3.1 Evaluate the products available in the market and decide upon future course of action.

CO.4: Apply the knowledge gathered in the actual market condition means putting their money in the stock market securities like equity, debt, various mutual funds etc.

LO 4.1: Explain the pros and cons of making investment in the stock market, risk associated with such investment avenues.

**Cognitive Map of Course Outcomes with Bloom’s Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1, CO2				

Conceptual knowledge		CO1,CO2 CO3	CO4	CO4	CO4	
Procedural knowledge		CO3	CO4	CO4		
Metacognitive knowledge						

• Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	M	M	S
CO2	S	S	S	S	S	S	S	M	M	M	S
CO3	S	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S	S

UNITS	CONTENTS	L	T	P
<b>Unit 1</b> (15 Marks)	<b>Introduction:</b> Measuring Your Financial Health and Planning, Understanding the Time Value of Money, Tax Planning and Strategies	12	2	2
<b>Unit 2</b> (15Marks)	<b>Managing Your Money:</b> Cash and Liquid Asset Management, Using Debit and Credit Cards, Using Consumer Loans: The Role of Planned Borrowing, Home, and Automobile Decision.	12	2	2
<b>Unit 3</b> (15 Marks)	<b>Protecting Yourself with Insurance and Retirement Planning:</b> Life and Health Insurance, Property and Liability Insurance: Concept, Benefits and Types. Retirement Planning and Estate Planning: Modes Available.	12	2	2
<b>Unit 4</b> (15 Marks)	<b>Managing Your Investments</b> Investment Basics, Securities Markets, Investing in Stocks, Investing in Bonds and Other Alternatives, Mutual Funds: An Easy Way to Diversify.	12	2	2
	<b>TOTAL</b>	<b>48</b>	<b>8</b>	<b>8</b>

L= Lectures, T= Tutorials, P= Practicals

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

- One Sessional Examination 10 Marks each
- Other (any one) 10 Marks each
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Recommended Books:**

- Khan & Jain; Financial Management-Text, Problems and Cases. Tata McGraw Hill Education (India) Private Limited. New Delhi.
- Garg Shalu, Personal Financial Planning, Sultan Chand & Sons, 2024.

