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|  **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester: II** |
| **Course:** FINANCIAL ACCOUNTING- II  | **Course Code:**  |
| **Teaching Scheme**  | **Evaluation Scheme**  |
|  **Lecture** **(Hours per week)**  |  **Practical** **(Hours per week)**  | **Tutori al** **(Hours per week)**  |  **Credit**  | **Continuous** **Assessment (CA)** **(Marks - 40)**  | **Semester End** **Examinations (SEE)** **(Marks- 60****in Question Paper)**  |
| 3 |   |   | 3 | 40 | 60 |
| **Learning Objectives:** * To study the identification, recording, classification and summarization of business transactions account-wise.
* To study the computation of Profit/Loss by comparing the incomes with expenses relating to a particular period.
* To know the Financial position of business by recording assets and liabilities of business.
* To study proper classification of expenditure and receipts to ascertain correct profit/loss and financial stability and position of business.
* To analyse and interpretate the accounts to improve the profitability and performance in future.
 |
| **Course Outcomes:** After completion of the course, learners would be able to: **CO1:** Learn proper identification, recording, classification and summarization of business transactions. **CO2:** Compute Profit/Loss for the year and to know the Financial position of business **CO1:** Classify the expenditures and receipts **CO1:** Analyse and interpretate the accounts in order to improve the profitability and performance in future.  |
|   |
| **Outline of Syllabus: (per session plan)**  |
| **Module**  | **Description**  | **No of Hours**  |
| **1**  | Issue of Shares & Debentures:  | 15  |
| **2**  | Corporate Accounting  | 08 |
| **3**  | Share Valuation  | 15 |
| **4**  | Indian Accounting Standards  | 07 |
|   | **Total**  | **45**  |

|  |  |  |
| --- | --- | --- |
| **Module** | **Topic**  | **No. of Hours/Credits**  |
| Module I  | Issue of Shares & Debentures:  |   |
|   | Types of Shares & Debentures (in India), Accounting Treatments for issue of shares & debentures with new market and SEBI rules, Capitalisation of reserves & issue of Bonus Shares Redemption of shares and debentures  | 15  |
| Module II  | Corporate Accounting  |   |
|   | Preparation of corporate financial statements in vertical form.  | 08  |
| Module III  | Share Valuation  |   |
|   | Valuation of Shares. Buy-back of shares & own debentures. Investment Accounting  | 15  |
| Module IV  | Indian Accounting Standards  |   |
|   | AS, GAAP & their impact on Income Statement & B/S. Latest Development: Computerization of accounting & accounting Recent developments in the subject  | 07  |

**Essential Readings**1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

**Supplementary Readings**

1. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
2. Financial Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
3. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (ICA): 40% of the total marks per course:

Continuous Assessment details: Total 20 Marks

Component 1 (CA -1) Assignment 10 marks

Component 2 (CA -2) Class Test 10 marks

Details of Semester End Examination: 60% of the total marks per course.

Duration of the examination will be **One Hour.** Total Marks: 30

Paper Pattern:

Total Three questions will be asked

Q. 1 is compulsory.

Solve any one from remaining TWO questions.

Each Question carries 15 Marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

Details of Semester End Examination: 60% of the total marks per course.

Duration of examination will be Two hour. Total Marks: 60

Paper Pattern:

Total Five questions will be asked.

Q.1 is compulsory.

Solve any THREE from remaining FOUR questions.

Each Question carries 15 marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

|  |  |
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| **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester: II** |
| **Course:** PRINCIPLES AND PRACTICES OF BANKING AND INSURANCE | **Course Code:**  |
| **Teaching Scheme**  | **Evaluation Scheme**  |
| **Lecture** **(Hours per week)**  | **Credit** | **Continuous** **Assessment (CA)** **(Marks - 40)**  | **Semester End** **Examinations (SEE)** **(Marks- 60** **in Question Paper)**  |
| 3  | 03 | 40 | 60 |
| **Learning Objectives:** To acquaint students with an overview of banking and insurance. To gain knowledge in functioning of banks and Insurance sector. To gain insight into the various types of insurance policy and its need. To be able to compare and analyze various financial products and services offered by banks and insurance.  |
| **Course Outcomes**  |
|  **CO1:** Apply the theory in real business scenarios **CO2:** Learn the functions and process of banking and insurance **CO3:** Review the history, school of thoughts and evolution of banking and insurance sector. |
|  **Module**  | **Description**  | **No of Hours**  |
| **1**  | Introduction to Banking  | 12  |
| **2**  | Indian Banking System | 11  |
| **3**  | Introduction to Insurance | 11  |
| **4**  | Insurance Scenario in India  | 11  |
|   | **Total**  | **45**  |

|  |  |  |
| --- | --- | --- |
| Module  | Module Content  | **No. of Hours/Credits** |
| Module I  | Introduction to Banking : Meaning and definition of banks, Features / characteristics of banks, Types of banks, Scope and Functions of Banking, Innovative banking services , Emerging trends in banking  | 12 |
| Module II  | Indian Banking System: Indian banking system evolution, Banking operations - Types of accounts, Current Scenario, Role of commercial banks in Indian economy, - Objectives and functions of RBI.  | 11 |
| Module III   | Introduction to Insurance : -Meaning and definition of Insurance, -Terms used in Insurance –( Insured, Insurer, Beneficiaries, Premium, Insured sum, Peril , Hazard, Exposure, Indemnity, Reinsurance ), - Characteristics of Insurance, -Functions of Insurance, -Advantages of Insurance, -Limitations of Insurance, -Principles of insurance , -Types of insurance | 11 |
| Module IV   | Insurance Scenario in India - Growth of Insurance Business – Actuarial Role – Claim and Settlement Procedures – Insurance Regulations Role of IRDA, - Role and functions of LIC -Role of Government in boosting the Insurance sector  | 11 |

**Essential Reading:**

1. Dr. K.M.Bhattacharaya & O.P.Agarwal, Basics of Banking and Finance, Himalaya Publishing House
2. Gordan and Natrajan, Banking Theory Law and Practices, Himalaya Publishing House
3. V.S.Gopal & Sumathi Gopal, Principles and Practices of Banking and Insurance, Himalaya Publishing House.

**Supplementary Reading:**

1. Dr. Seethalekshmy & Jitendra Aherkar, Principles and Practices of Banking and Insurance. Sheth Publishing House
2. Dr. P.K.Gupta, Insurance and Risk Management, Himalaya Publishing House
3. M.N.Mishra, Insurance Principles and Practices, S.Chand & Company Ltd.

**Evaluation Pattern:-**

**Details of Internal Continuous Assessment (ICA)**

**Internal Test Marks : 20 marks**

**Assignment: - 20 marks**

**SEMESTER END ASSESSMENT: 60 MARKS             DURATION: 2 HOURS**

**Question Paper Pattern for Theory Subjects (Semester –end Examination)**

**All questions are compulsory**

|  |  |  |
| --- | --- | --- |
| Q. No.  | Particulars  | Marks  |
| Q.1.  | Answer in Brief (Any 2 out of 3) a) b) c)  | 12     |
| Q.2.  | Answer in Brief (Any 2 out of 3) a) b) c)  | 12     |
| Q.3.  | Answer in Brief (Any 2 out of 3) a) b) c)  | 12     |
| Q.4.  | Answer in Brief (Any 2 out of 3) a) b) c)  | 12     |
| Q.5.  | Read the following Case Study and answer the questions that follow.  | 12  |

**MACROECONOMICS**

**MODULE I: Economy in the short run (15 hours)**

Macroeconomics: scope and significance; Circular flow of income- closed economy: two- sector and three-sector models, open economy:four sector model. Leakages and injections - their impact on circular flow of income.

Concepts of national Income: GNP, GDP, NNP at market prices, NNPat factor cost, Personal Income, Disposable Income, Real and Nominal GDP, Current and Nominal GDP, Green GDP, Measurementof National Income. Numerical problems.

Business cycles: meaning, features and phases. Case studies

Policies for Economic Stabilisation

**MODULE II: Introduction to Keynesian Economics (15 hours)**

Theory of Income and Employment- Classical Theory: Say’s law of markets ; Keynesian Theory of Employment: Aggregate Demand (C + I + G), Aggregate Supply and Effective Demand.

Theory of Consumption: Fundamental psychological law of consumption, average and marginal propensity to consume and their implications, factors affecting consumption: subjective and objective. Case studies and numerical problems.

Theory of Investment: Meaning of investment function, determinants of investment function: marginal efficiency of capital and rate of interest; Factors affecting MEC: Prospective yield and Supply price (Cost of Investment); Relationship between MEC and rate of interest. Investment Multiplier- meaning, assumptions, working, limitations and leakages. Case studies and numerical problems.

References:

1. N Gregory Mankiw: “Principles of Macroeconomics” Cengage Learning India.
2. Ahuja H.L: “Macroeconomics: Theory and Policy”, S. Chand Company Ltd. New Delhi
3. McConnell & Brue: “Macroeconomic”, McGraw-Hill Education Private Ltd. New Delhi
4. Dornbusch & Fischer: ‘Macroeconomics’ McGraw Hill Education, New Delhi.
5. R. Glenn Hubbard & O’brien: ‘Macroeconomics’, Pearson Education, New Delhi.
6. D N Dwivedi:‘Managerial Economics’ Vikas Publishing House.

**Evaluation Pattern**

Weightage to Semester End Examination and Internal Continuous Assessment will be 60:40 respectively.

For courses carrying 2 credits

Courses carrying 2 credits shall be evaluated for total of 50 marks, which means 30 marks Semester End Examination and 20 marks for Internal Continuous Assessment.

1. For Internal Continuous Assessment, there shall be two tests of 10 marks each held at regular intervals during the semester. These tests may be conducted either in online mode or as a pen paper test. An average of marks obtained in the 2 tests shall be considered as final marks.

The other component for 10 marks shall be chosen by the department. This can be a project/ assignment/ field study/ seminar/group discussion and so on.

1. For Semester End Examination, the question paper pattern shall be as follows:

Maximum Marks: 30

Duration: One hour

All questions will be compulsory carrying 15 marks each with internal choice

Q. 1 Based on Module 1 of the syllabus

Answer any two out of the following questions: (7.5 X 2 =15 marks)

A. Descriptive

B. Numerical or application based

C. Numerical or application based / Case study

Q. 2 Based on Module 2 of the syllabus

Answer any out of the following questions: (7.5 X 2 =15 marks)

A. Descriptive

B. Numerical or application based

C. Numerical or application based / Case study

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| **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester : II** |
| **Course : Course : Business** Statistics**Academic Year: 2023-2024 Batch: 2023-2025** |  | **Code:** |
| **Teaching Scheme** | **Evaluation Scheme** |
| **Lectures** | **Practicals** | **Tutorials** | **Credits** | **Internal Continuous Assessment (ICA)****(weightage)** | **Term End Examinations (TEE)****(weightage)** |
| **30** | **Nil** | **Nil** | **02** | **20 Marks** | **30 Marks** |
|

|  |
| --- |
| **Internal Component** |
| **Class Test (Duration 30 Mins)** | **Projects / Assignments** | **Class Participation** |
| **10 Marks** | **10 Marks** | **-** |

 |
| **Learning Objectives :**1. To provide an overview to the students with the basic concepts involved in Statistics.
2. To apply the basics of Statistical skills which are imperative in Economics and Management.
3. To take well informed decisions in predictable and uncertain situations.
 |
| **Learning Outcomes :** After completion of the course, students would be able 1. To understand the various issues involved in the collection, analysis and arriving at conclusive

 Decisions regarding quantitative data.1. To understand and appreciate the practical relevance of various basic statistical tools in the

 Field of finance and economics. |
| **Pedagogy:**The objective of the course is to encourage students to learn and appreciate the use of the various tools of Mathematics and Statistical Techniques with regard to scientific management in businesses. Hence,1. Adaptive teaching methods.
2. To invoke Computational thinking in problem solving.
3. Classroom session with applications in MS-excel in Tutorial Lecture.
4. Students would be given project/field work for better understanding of the concepts.
 |
| **Detailed Syllabus: ( per session plan )****Session Outline For Mathematical and Statistical Techniques I****Each lecture session would be of one hour duration (60 sessions)** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Module** | **Module Content** | **Module Wise Pedagogy Used** | **Module Wise****Duration** | **Module Wise Reference Books** |
| I | **Introduction and Descriptive Statistics:**1. **Introduction:** Meaning, Scope and Limitations of Statistics, Basic Statistical Concepts: Population, Sample, variate, Attributes, Parameter, Statistic. Types of data, Sources of data: Primary and secondary, sample and census survey.
2. **Descriptive Statistics :**
3. **Measures of Central Tendency:** Definition of Average, Types of Averages: Arithmetic Mean, Combined and Weighted arithmetic mean, median, and Mode for raw data, Ungrouped frequency distribution, grouped frequency distribution. Quartiles, Deciles and Percentiles.
4. **Measures of Dispersions:** Concept of dispersion. Absolute and relative measures of dispersion, Range, Quartile Deviation, Mean Deviation, Standard Deviation and corresponding coefficients. Combined Standard deviation.

  | Classroom sessions with adaptive methods & computational thinking | 2+6+7 | 1.Statistical Methods ‐ S.G. Gupta (S. Chand & Co.)2. Quantitative Techniques for decision making by Anand Sharma.3. Business Statistics Using excel and SPSS by Nick Lee and Mike. |
| II | **Probability & Probability Distributions****a. Probability Theory**Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events.1. Classical definition of Probability, Addition theorem (without proof), conditional probability.
2. Independence of Events: P (A ∩B )=P(A) P(B). Simple examples
3. Bayes Theorem
4. **Probability Distributions:**
5. Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)
6. Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)
 | Classroom sessions with computational thinking | 4+5+6 | 1.Statistics for management by Richard Levin, David S. Rubin, Sanjay Rastogi /Masoos Husain Siddiqui.2. Operations Research Gupta and Kapoor. |
| **Details of Internal Continuous Assessment (ICA)**  **Internal Test Marks : 10** **2 internal test of 10 marks will be conducted and then average of these 2 will be taken as final 10 marks for ICA 1** **Term End Examination Question Paper Pattern** **Total Marks: 30**Q1 Answer any **two** out of the following Three questions (based on Module I) 5\*2=10Q2 Answer any **two** out of the following Three questions (Based on Module II)  5\*2=10 Q3 Answer any **two** out of the following Three questions ( Based on Both Module I&II) 5\*2=10 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Reference Books:**

|  |  |  |
| --- | --- | --- |
| **Title** | **Author(s)** | **Publisher** |
| Business Mathematics | D. C. Sancheti and V. K. Kapoor | Sultan Chand & Sons, 2006, |
| Mathematics for Business Economics: | J. D. Gupta, P. K. Gupta and Man Mohan, | Tata Mc‐ Graw Hill Publishing Co. Ltd., 1987 |
| Schaum Series STATISTICS | Murray Spiegel, Larry Stephens | Mc Graw Hill |
| Operations Research | Gupta and Kapoor | S. Chand & Sons Co. |
| Statistical Methods | S.G. Gupta | S. Chand & Sons Co. |
| Business Mathematics & Statistics | B Aggarwal | Ane Book Pvt. Limited |
| Statistics for management | Richard Levin, David S. Rubin, Sanjay Rastogi /Masoos Husain siddiqui. | Pearson |
| Mathematics & Statistics | Ajay Goel & Alka Goel. | Taxmann’s Publication |
| Quantitative Techniques of Decision Making | Anand Sharma | Himalaya Publishing House |
| Business Statistics Using Excel & SPSS | Nick Lee & Mike | SAGE |
| Business mathematics and statistics | V.R.Nikam | (Chandralok Prakashan) |

 |

**Prepared by:**

**Chairperson HOD:**  Sunil Kadam.

**Faculty Members:**  Dr.Vandana Misra.

Dr.Meena Vazirani

Pradeep Varma.

Dr Ruchi Agrawal

Bhakti Manjrekar

**Approved by:**

**VC Nominee:**  Dr. Anant Phirke

**Subject Expert**

**( outside parent University)**: Prof.Meena Patil (SNDT University.)

                      Dr Dharmendra Yadav

National Institute of Health & Family Welfare (NIHFW), New Delhi.

**Industry representative:**  Mr. Sagar Jajal

**Meritorious Student:** Mr. Kevin Shah

|  |  |
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| **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester: II** |
| **Course:** PRINCIPLES OF MANAGEMENT  | **Course Code:**  |
| **Teaching Scheme**  | **Evaluation Scheme**  |
| **Lecture** **(Hours per week)**  | **Practical** **(Hours per week)**  | **Tutori al** **(Hours per week)**  | **Credit**  | **Continuous** **Assessment (CA)** **(Marks - 20)**  | **Semester End** **Examinations (SEE)** **(Marks- 30****in Question Paper)**  |
| 2 |   |   | 2 | 20  | 30 |
| **Learning Objectives:** * This course is designed to be an overview of the major functions of management, to understand the theoretical framework of the subject of management.
* Emphasis is on evolution of management, planning, organizing, directing and controlling.
* Upon completion, students should be able to work as contributing members of a team utilizing these functions of management.
* This forms the base to understand and appreciate management processes in an organisation and its different parts.
 |
| **Course Outcomes:** After completion of the course, learners would be able to: CO1: Develop theories of management CO2: Applying the theory in real business scenarios CO3: Observe the history, school of thoughts and evolution of management CO4: Identify the functions and process of management CO5: Measure the contribution of management in the working of a company  |
|   |
| **Outline of Syllabus: (per session plan)**  |
| **Module**  | **Description**  | **No of Hours**  |
| **1**  | Nature of Management  | 8  |
| **2**  | Planning and Decision Making  | 7  |
| **3**  | Organizing  | 8  |
| **4**  | Directing, Leadership, Co-ordination and Controlling  | 7  |
|   | **Total**  | **30** |

|  |  |  |
| --- | --- | --- |
| **Module** | **Topic**  | **No. of Hours/Credits**  |
| Module I  | Nature of Management  |   |
|   | Management: Concept, Significance, Role & Skills, Levels of Management, Concepts of PODSCORB, Managerial Grid. Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach. Management as Art, Science & Profession, Indian Management Thought  | 8  |
| Module II  | Planning and Decision Making  |   |
|   | Planning: Meaning, Importance, Elements, Process, Limitations and MBO. Decision Making: Meaning, Importance, Process, Techniques of Decision Making, Forecasting – Need & Techniques  | 7  |
| Module III  | Organizing  |   |
|   | Organizing: Concepts, Structure (Formal & Informal, Line & Staff and Matrix), Meaning, Advantages and Limitations Departmentation: Meaning, Basis and Significance Span of Control: Meaning, Graicunas Theory, Factors affecting span of control, Centralization vs Decentralization, Delegation: Authority & Responsibility relationship, Challenges in delegation  | 8  |
| Module IV  | Directing, Leadership, Co-ordination and Controlling  |   |
|   | Directing: Meaning and Process Leadership: Meaning, Styles and Qualities of Good Leader Co-ordination as an Essence of Management Controlling: Meaning, Process and Techniques Recent Trends: Green Management & CSR Ethics in Management Recent developments in the subject  | 7  |

**Essential Readings:**

1. Principles of Management - P.C. Tripathi& P.N. Reddy.
2. Essentials of Management - Weihrich and Koontz.
3. Principles of Management - L.M. Prasad

**Supplementary Readings:**

1. Principles of Management - DinkarPagare
2. Business Management - C.B. Gupta
3. Business Management - N. Premavathy

**Evaluation Pattern:-**

**Details of Internal Continuous Assessment (ICA)**

**Internal Test Marks : 10 marks**

**Assignment: - 10 marks**

**SEMESTER END ASSESSMENT: 30 MARKS                         DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects  (Semester –end Examination)**

All questions are compulsory

|  |  |  |
| --- | --- | --- |
| Q. No.  | Particulars  | Marks  |
| Q.1.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.2.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.3.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.4.  | Read the following Case Study and answer the questions that follow.  |  6  |

|  |  |
| --- | --- |
|  **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester: II** |
| **Course: E-commerce Regulations in India** | **Course Code:**  |
| **Teaching Scheme**  | **Evaluation Scheme**  |
|  **Lecture** **(Hours per week)**  |  **Practical** **(Hours per week)**  | **Tutori al** **(Hours per week)**  |  **Credit**  | **Continuous** **Assessment (CA)** **(Marks - 20)**  | **Semester End** **Examinations (SEE)** **(Marks- 30** **in Question Paper)**  |
| 2 |   |   | 2 | 20 | 30 |
| **Learning Objectives:** * To study E-commerce industry
* To study various rules pertaining to E-commerce industry
* To know the other applicable laws to E-commerce industry
 |
| **Course Outcomes:** After completion of the course, learners would be able to: * Understand E-commerce industry as whole
* Various E-commerce and other laws such as Packing related to laws, IT related laws etc.
 |
|   |
| **Outline of Syllabus: (per session plan)**  |
| **Module**  | **Description**  | **No of Hours**  |
| **1**  | Introduction to E-commerce  | 8 |
| **2**  | E-commerce rules and other applicable laws to E-commerce industry  |  22 |
|   | **Total**  | 30 |

|  |  |  |
| --- | --- | --- |
| **Module** | **Topic**  | **No. of Hours/Credits**  |
| Module I  | Introduction to E-commerce |   |
|   | Introduction to E-commerce:-Ecommerce- Meaning, Features of E-commerce, Categories of E-commerce, Advantages &Limitations of E-Commerce, Traditional, Factors Responsible for Growth of E-Commerce, Issues in Implementing E- Commerce, Myths of E- Commerce, Trends in E-Commerce  | 8 |
| Module II  | E-commerce rules and other applicable laws to E-commerce industry |   |
|   | E-commerce rules for formation of E-contract, Information Technology Act, 2000, Consumer Protection Act 2019, Payment and Settlement Act, 2007 and other RBI regulations on payment mechanisms, Labelling and Packaging, Sales, Shipping, Refunds and Returns, Rules, E-commerce rules pertaining to performance and discharge of Contracts, Legal issues and case laws regarding E-commerce.  | 22 |

**Essential Readings**1. Electronic Commerce-A Manager's guide by Ravi Kalakota, Andrew B. Whinston,
2. E-commerce rules issued by Department of Consumer Affairs.

**Evaluation Pattern:-**

|  |  |
| --- | --- |
| **Evaluation Scheme** |  |
| **Internal Continuous Assessment (ICA)****(weightage)** | **Term End Examinations (TEE)****(weightage)** |  |
| **20** | **30** | **50** |

1. **Details of ICA-**

|  |  |  |
| --- | --- | --- |
| **Continuous Assessment** | **Details**  | **Marks**  |
| **Component 1 (ICA-1)** | Internal Class test | 10 |
| **Component 2 (ICA-2)** | Projects / Moot Court/Assignments/Presentations/Seminar | 10 |

1. In ICA 1- 2 test of 10 marks, Average of the 2 tests

**B. Details of Semester End Examination** Duration of examination- **One** hour

**Question paper pattern:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Question No.** | **Description** | **Marks** | **Total marks** |
| 1 | Answer the following Questions: (Module 1)1. Theory Question-Long Answer

OR 1. Case Law/Case lets /short notes
 | 8 | 8 |
| 2 | Answer the following Questions: (Module 2)1. Theory Question-Long Answer

OR Case Law/Case lets /short notes | 7 | 7 |
| 3 | Answer the following Questions: (Module 3)1. Theory Question-Long Answer

OR Case Law/Case lets /short notes | 7 | 7 |
| 4 | Answer the following Questions: (Module 4)1. Theory Question-Long Answer

OR Case Law/Case lets /short notes | 8 | 8 |
|  |  | **Total Marks** | **30** |

|  |  |
| --- | --- |
| **Programme : Bachelor of Commerce (Financial Market) (2023-24)** | **Semester : II** |
| **Course : Introduction to Auditing** | **Code :**  |
| **Suggested Lectures per week** |  |
| **Teaching Scheme** | **Evaluation Scheme** |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | **Theory** |
| **Internal****20** | **External****30** |
| **30** | **Nil** | **Nil** | **02** |
|  |
| **Internal Component**  |
| **Class Test (Duration 20 Mins)** | **Projects / Assignments** | **Class Participation** |
|  |  | **---** |
|  |
| **Learning Objectives :*** To learn the basics of Auditing .
* To learn types of audit .
* To learn about the auditing procedures such as vouching and verification.
 |
|  |
| **Learning Outcomes :*** Students will be able understand the importance of Auditing.
* Students will be able to understand the types of audit.
* Students will understand Vouching and Verification
 |
|  |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** |
|  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sr. No.** | **Modules** | **Pedagogy****Used** | **Duration** | **ReferenceMaterials** |
| **1.** | **Introduction** |  | **10** |  |
|  | AuditingDefinition, nature, Objectives & Importance of Auditing, Principles, Advantages Disadvantages ,Qualities of Auditor, Frauds and Error, Difference between Investigation & Auditing. | Theory, NotesPPT, Practical Questions, Case study |  | * *Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd*
 |
| **2.** | **Types of Auditing** |  | **12** |  |
|  | Types of Audit(Statutory , Internal, Concurrent Audit, Management, Cost Audit, Continuous, Interim, Balance Sheet Audit) | Theory, Notes, PPT, Practical Questions, Case study |  | * *Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd*
 |
| **3.** | **Vouching and Verification** |  | **08** |  |
|  | ***Vouching*****Audit of Income:**Revenue from Sales and Services, Rental Income, Interest & Dividends Income,Royalties Income, Recovery of Bad debts written off, Commission Received**Audit of Expenditure:**Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expenses,Petty cash payment, Advertisement, Travelling Salesmen’s Commission, FreightCarriage and Custom Duties***Verification*****Audit of Assets:**Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments,Inventory, Goodwill, Patent Rights**Audit of Liabilities:**Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits | Theory, Notes, PPT, Case study |  | * *Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd*
 |

Prepared by Approved by

Signature Signature

(Concerned Faculty / HOD) (Principal)

**Evaluation Pattern:-**

**Details of Internal Continuous Assessment (ICA)**

**Internal Test Marks : 10 marks**

**Assignment: - 10 marks**

**SEMESTER END ASSESSMENT: 30 MARKS                         DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects  (Semester –end Examination)**

All questions are compulsory

|  |  |  |
| --- | --- | --- |
| Q. No.  | Particulars  | Marks  |
| Q.1.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.2.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.3.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.4.  | Read the following Case Study and answer the questions that follow.  |  6  |

|  |  |
| --- | --- |
| **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester: II** |
| **Course:** New Venture Planning | **Course Code:**  |
| **Teaching Scheme** | **Evaluation Scheme** |
| **Lecture****(Hours per week)** | **Practical (Hours per week)** | **Tutorial (Hours per week)** | **Credit** | **Continuous Assessment (CA)****(Marks - 20)** | **Semester End Examinations (SEE)****(Marks- 30 in Question Paper)** |
| 2 |  |  | 2 | 20 | 30 |
| **Learning Objectives:*** The curriculum aims at giving exposure to students regarding the different aspects of setting up a new business.
* After completing the course students should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services and the process of creating a new business.
 |
| **Course Outcomes:** The understanding of this paper will help them to examine, evaluate and approach different business models, sources of finance, the nature of marketing effort required to develop a comprehensive business plan as well as analyze the feasibility of the opportunity.  |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study** |
| **Outline of Syllabus: (per session plan)** |
| **Module** | **Description** | **No of Hours** |
| 1 | Starting New Ventures | 09 |
| 2 | Methods to Initiate Ventures  | 08 |
| 3 | Business Plan Preparation  | 06 |
| 4 | The Search for Entrepreneurial Capital and Setting Up a New Venture  | 07 |
|  | **Total** | **30** |

|  |  |  |
| --- | --- | --- |
| **Unit** | **Topic** | **No. of Hours/Credits** |
| **Module 1** | **Starting New Ventures:** |  |
|  | **Unit I: Starting New Ventures:** 1. Opportunity identification: an external analysis using the tools of PESTEL, Porter’s five force and Bowman’s Strategic Clock
2. Understanding innovation: market push and pull of innovation and the S-curve of the diffusion of innovation, the different types of customers and crossing the chasm
3. The role of creative thinking. Developing your creativity. Impediments to creativity.
4. Methods through which established companies can establish new ventures: Organic development, Joint Ventures, Mergers and Acquisition, Consortia Networks, and Licensing
5. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.
6. Opportunity Analysis and the BEST scoring technique, Feasibility analysis, types of products and product development
 | 09 |
| **Module 2** | **Methods to Initiate New Ventures**  |  |
|  | 1. Analysis of the market: market research, End user analysis, Beach-head market, personas and the full life cycle use case
2. Understanding the business model, types of business models, revenue generation, recurring customers.
3. Market Research: who and where is the market, market segmentation, sales forecasts
4. Marketing functions: create a marketing plan, distribution and its channels, promotions, pricing
 | 07 |
| Module 3 | **Business Plan Preparation for New Ventures**  |  |
|  | **Business Plan Preparation for New Ventures** 1. Milestones of a new venture and the milestone schedule
2. Types of business plans: lean start up plan - the business model canvas and traditional
3. Create a business plan: description of the business, the feasibility plan, the market plan, inventory management, the role of the entrepreneurial team, technology, and credit policies
 | 08 |
| Module IV | **The search for capital and setting up a new venture**  |  |
|  | **The search for capital and setting up** **a new venture:** 1. Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright.
2. Identifying the Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.
3. Understanding how to calculate: LTV, COCA and TAM
4. Understanding the Venture Capital market: functioning, pitching the business, the role of the Venture Capitalist at various stages of the business
5. Different types of financing available at different stages of the business, including incubators, angel investors, SFCs
 | 06 |

**Evaluation Pattern:-**

**Details of Internal Continuous Assessment (ICA)**

**Internal Test Marks : 10 marks**

**Assignment: - 10 marks**

**SEMESTER END ASSESSMENT: 30 MARKS                         DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects  (Semester –end Examination)**

All questions are compulsory

|  |  |  |
| --- | --- | --- |
| Q. No.  | Particulars  | Marks  |
| Q.1.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.2.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.3.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.4.  | Read the following Case Study and answer the questions that follow.  |  6  |

|  |  |
| --- | --- |
| **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester: II** |
| **Course:** MARKETING OF FINANCIAL SERVICES - II | **Course Code:**  |
| **Teaching Scheme** | **Evaluation Scheme** |
| **Lecture****(Hours per week)** | **Practical (Hours per week)** | **Tutorial (Hours per week)** | **Credit** | **Continuous Assessment (CA)****(Marks - 20)** | **Semester End Examinations (SEE)****(Marks- 30 in Question Paper)** |
| 2 |  |  | 2 | 20 | 30 |
| **Learning Objectives:*** To understand different issues of Service marketing financial services
* To understand different aspects of service marketing and crucial role of employees of service provider
* To understand new trend of E-marketing
 |
| **Course Outcomes:** After completion of the course, learners would be able to:* Learner will understand different associations and criteria related to service marketing
* Learner will learn new e-marketing tools applicable to financial service industry
* Learner will learn particulars related to marketing of financial services
 |
|  |
| **Outline of Syllabus: (per session plan)** |
| **Module** | **Description** | **No of Hours** |
| 1 | Issues in Marketing of Services | 15 |
| 2 | Customer Satisfaction & Service Quality in Service Marketing | 15 |
|  | **Total** | **30** |

|  |  |  |
| --- | --- | --- |
| **Unit** | **Topic** | **No. of Hours/Credits** |
| **Module 1** | **Issues in Marketing of Services** |  |
|  | Issues in Marketing of Services – Extended Services Marketing Mix : Going Beyond the 4 Ps. (7Ps of Services Marketing). Service Delivery Process – Service Blueprints - Service Mapping – Managing Employees for service orientation. Distribution Strategies of Services – Challenges in Distribution of Services. Personal Selling – Advertising and Sales Promotion in Service Industry. Case studies and examples related to financial services | 15 |
| **Module 2** | **Customer Satisfaction & Service Quality in Service Marketing** |  |
|  | Customer Satisfaction & Service Quality in Service Marketing – Service Encounter – Role of HR & Internal Marketing – Monitoring and Measuring customer satisfaction, GAP Model – Handling complaints effectively – Service Failure – Recovery, Use of Internet in Service Marketing, Role of IT in marketing Financial Services, Ethics in Marketing, New trends in marketing, Marketing in 21st Century, Marketing through social networking channels. Case studies and examples related to financial services | 15 |

**Suggested Readings**

1. Financial Services by Gordon and Natrajan
2. Marketing Management Dr. Amit Kumar
3. Marketing Financial Services: Christine Ennew, Trevor Watkins Mike Wright: Routledge

**Evaluation Pattern:-**

**Details of Internal Continuous Assessment (ICA)**

**Internal Test Marks : 10 marks**

**Assignment: - 10 marks**

**SEMESTER END ASSESSMENT: 30 MARKS                         DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects  (Semester –end Examination)**

All questions are compulsory

|  |  |  |
| --- | --- | --- |
| Q. No.  | Particulars  | Marks  |
| Q.1.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.2.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.3.  | 1. Answer in brief

OR       B)    Answer in brief   |  8      |
| Q.4.  | Read the following Case Study and answer the questions that follow.  |  6  |

|  |  |
| --- | --- |
| **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester: II** |
| **Course: Effective Business Communication** | **Course Code: UCNMBCM204** |
| **Teaching Scheme** | **Evaluation Scheme** |
| **Lecture (Hours per week)** | **Practical (Hours per week)** | **Tutori al (Hours****per week)** | **Credit** | **Continuous Assessment (CA) (Marks - 20)** | **Semester End Examinations (SEE) (Marks- 30****in Question Paper)** |
| 2 | - | - | 2 |  |  |
| **Outline of Syllabus: (per session plan)** |
| **Module** | **Description** | **No of Hours** |
| **1** | **Interviews and Group Discussions**  | **05** |
| **2** | **Meetings** | **03** |
| **3** | **Business Correspondence**  | **05** |
| **4** | **Reading Skills** | **02** |
| **5** | **Activity based learning****Group discussions****Mock interviews****Exercises in Reading skills** | **15 Hours** |
|  | **Total** | **30 Hours** |
|  | **The course will be taught through theory and case studies** |  |

|  |  |  |
| --- | --- | --- |
| **Module** | **Topic** | **No. of hrs/ Credits** |
| Module 1 | **Interviews:** Planning and Preparing for a Selection Interview**Group Discussions:**Types of GD, Process, Evaluation, Mistakes to avoid in a Group Discussion. | 5 |
| Module 2 | **Meetings:** Need and Importance of Meetings, Types of Meetings, Conduct of Meeting/ Role of the Chairperson, Role of the Participants. Drafting of Notice and Agenda  | 3 |
| Module 3 | **E-mail writing:** Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Consumer Grievance Letters  | 5 |
| Module 4 | **Reading Skills**Reading with fluency and speedSkimming and scanningIdentifying relevant information  | 2 |
| Module 5 | **Activity based learning****Group discussions****Mock interviews****Exercises in Reading skills**  | 15 |

**Suggested Reading:**

A Handbook Of Commercial Correspondence. (1992). *Ashley,A.* Oxford University Press. .

Alien, R. (1970). *Organisational Management through Communication. .*

Balan, K. a. ( 1996). *Effective Communication.* New Delhi: Beacon .

Benjamin, J. (1993). *Business and Professional Communication Concepts and Practices.* New York: Harper Collins College Publishers.

Bovee Courtland, L. a. (1989). *Business Communication.* New York, Taxman: McGraw Hill Publication.

Frailley, L. (1982). *Handbook of Business Letters, Revised Edn.* Prentice Hall Inc.

French, A. (1993). *Interpersonal Skills.* New Delhi: Sterling Publishers.

H., W. F. (2012). *Soft Skills Training: A Workbook to Develop Skills for Employment.* London: Create Independent Pub.

Hamilton, C. (2011, 2008, 2005). *Communicating for Results: A Guide for Business and the Professions, Ninth Edition.* Wadsworth: Cengage Learning, Lyn Uhl.

Lesikar, R. V. (1994). *Business Communication: Theory and Application.* Ilinois.

Locker, K. O., & Kaczmarek, S. K. (2014). *Business Communication: Building Critical Skills, Sixth Edition.* New York, NY: McGraw-Hill/Irwin

Monarth, H. (2014). *Breakthrough Communication.* McGraw-Hill Education.

Mukerjee, H. S. (2012). *Business Communication: Connecting at Work.* Oxford University Press.

P. D. Chaturvedi, M. C. (2013). *Business Communication, Skills, Concepts, and Applications Third Edition.* Dorling Kindersley (India) Pvt. Ltd.

Quintanilla, K. M., & Wahl, S. T. (2017). *Business and Professional Communication, Third Edition.* Los Angeles: Sage.

#### **a). Details of Continuous Assessment (CA)**

40% of the total marks per course:

|  |  |  |
| --- | --- | --- |
| **Continuous Assessment** | **Details** | **Marks** |
| **Component 1 (CA-1)** | Class Test (MCQ)Mean score of two class tests of 10 marks | 10 |
| **Component 2 (CA-2)** | Group Discussions  | 10 |

#### **b). Details of Semester End Examination**

60% of the total marks per course. Duration of examination will be of one hour.

|  |  |  |
| --- | --- | --- |
| **Question Number** | **Description** | **Total Marks** |
| Q1 | Essay type (Any 1 out of 2)  | 10 |
| Q2 | Drafting of Trade Letters (Any 2 out of 3)* Letter of Inquiry
* Letter complaint/claim/Adjustment
* Consumer Grievance Redressal letter
 | 10 |
| Q3 | 1. Case Study
2. Drafting of Notice and Agenda of meetings
 | 10(5+5) |
|  | **Total Marks** | **30** |

|  |  |
| --- | --- |
| **Program: Bachelor of Commerce (Financial Market) (2023-24)** | **Semester : II** |
| **Course : Global Environment Management****Academic Year: 2013-2024****Batch: 2023-2026** |  | **Code:**  |
| **Teaching Scheme** | **Evaluation Scheme** |
| **Lecture** | **Practical** | **Tutorial** | **Credit** | **Internal Continuous Assessment (ICA)****(weightage)** | **Term End Examinations (TEE)****(weightage)** |
| 30 |  |  | 2 | **20** | **30** |
| **Internal Component Assessment**

|  |  |
| --- | --- |
| **ICA 1****Class Test (Compulsory)** | **ICA 2****Assignment 1** |

 |
| **Learning Objectives:**1.To impart the Fundamental knowledge of Environment and Sustainability, and make the learners understand the complex human- environmental relationships amongst the learners.2. To evaluate the various Global Environmental issues and develop the understanding to solve them3. To emphasize the importance of environment management in all commercial and economic activities and explain theories and concept applied by businesses in environmental decision making 4. To develop an understanding of the role of various stakeholders in environmental governance  5. To orient learners towards the technological applications like Geo-spatial Technology and Google Earth. |
| **Learning Outcomes:** At the end of the course module, the students should be able to:1. The learners will be enhanced with the knowledge of various environmental issues in the world
2. Learners will be encouraged to take steps for the conservation and sustainability of natural environment
3. Learners will be encouraged with innovative business solutions in various sectors of the economy
4. Learners will be able to describe the importance and application of the environment management practices in business, commerce and corporate world
5. Learners will be able to explain changing perception of businesses and corporations in environmental decision making.
 |
|

|  |
| --- |
|  **Pedagogy:** The objective of the course is to encourage students to learn and to appreciate the use of the various tools. Hence, **1)** Short case studies would be either discussed in class or would be given to students as assignments for submission 2) Pertaining to the topic covered, students would be given project/field work which will be of practical nature. 3) Besides, projects, newspapers cuttings with case-studies etc will be taken up to link the topics with the current scenario.**Pre-requisite:** 1. Basic understanding of the relevance of natural environment and its spatial relevance 2. Awareness about existing conditions and issues in the field of Environment |

 |
| **Detailed Syllabus: ( per session plan )****Session Outline** **Each lecture session would be of one hour duration (30 sessions)** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Module** | **Module Content** | **Module Wise Pedagogy Used** | **Module Wise****Duration** | **Module Wise Reference Books** |
| I | **Global Environment Trends**1.1 Global Trends influencing Environment and living conditions (Demography, urbanization and its challenges, Environmental health-pollution), 1.2 Challenges- Global Warming- Causes and Impacts, Climate change and mitigations-Climate Finance, Carbon Credit; Solid waste Management1.3 Innovative ways of dealing with challenges through technology-Climate Technology | Field visitsClass room sessionsDocumentary Screenings | 10 | Rajgopalan C (2015): Environmental Studies. Oxford University PressKrishnamoorthy, Bala (2017). Environmental Management Text and Cases. PHI Learning Pvt Ltd  |
| II | **Environment Management**2.1 Concept, need, Relevance; EMS, ISO series- ISO 140002.2 Environmental Audit- Environmental Accounting-Environmental Balance Sheets and Global Reporting Initiatives (GRI); Dow Jones Sustainability Index; 2.3 Environmental Legal framework and Regulations in India- Environment Impact Assessment (EIA)2.4 Role of technology in Environment Management: Geospatial Technology (GST) | Class room sessionsDocumentary Screenings | 10 | Prasad Modak, 2018, Environmental Management Towards Sustainability, CRC Press Taylor and Francis GroupGupta A. (1998) - ‘Ecology and Development in the Third World’, Routledge**Environmental Law in India** by P. Leelakrishnan  |
| III | **Industry, Business and Environment Management*** 1. Industries and Environment-impact; Sustainable Industries
	2. Green Business-Green Consumption-Green Marketing
	3. Role of Corporate sustainability in Environment Management- Introduction to Nudge Theory; Triple Bottom Line Concept; Introduction to ESG (Environmental, Social, Governance) Criteria
 | Class room sessionsDocumentary Screenings | 10 | C J Barrow (2005): Environmental Science, Routledge PublicationsWorld Business Council for Sustainable Development 2019,2020,2021 Jayamani, C. V. and Vasanthagopal, R. (2012). ‘Environmental Management’, New Century Publications, New Delhi. |

**Evaluation Scheme under NEP**

|  |  |
| --- | --- |
| **Evaluation Scheme**  |   |
| **Internal Continuous Assessment (ICA)** **(weightage)**  | **Term End Examinations (TEE)** **(weightage)**  | **Total**  |
| **20**  | **30**  | **50**  |

1. **Details of ICA-**

|  |  |  |
| --- | --- | --- |
| **Continuous Assessment**  | **Details**  | **Marks**  |
| **Component 1 (ICA-1)**  | Internal Class test  | 10  |
| **Component 2 (ICA-2)**  | Assignment  | 10  |

1. In ICA 1- 2 test of 10 marks, Average of the 2(offline)
2. Also, ICA 1- Application based

Q. 1 Concept based question Total Questions- 04 One mark each

Q.2. Questions based on small answers-          03 Two marks each

**B. Details of Semester End Examination** **-**Duration of examination- **One** hour

**Question paper pattern:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Question No.**  | **Description**  | **Marks**  | **Total marks**  |
| 1  | Answer the following Questions: (Module 1) Any 2/3  | 05x2  | 10  |
| 2  | Answer the following Questions: (Module 2) Any 2/3   | 05x2  | 10  |
| 3  | Answer the following Questions: (Module 3) Any 2/3  | 05x2  | 10  |
|   |   | **Total Marks**  | **30**  |