SVKM's Narsee Monjee College of Commerce & Economics (Autonomous)

B.COM (Financial Markets)

A.Y. 2024-25

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

List of subjects under NEP for SEM III and SEM IV

SEM III			SEM IV		
Sr No	**Particulars**	**Credit**	**Sr No**	**Particulars**	**Credit**
Major					
1	Management Accounting	4	1	Corporate Finance	4
2	Debt And Money Market	4	2	Equity Market	4
Minor					
1	Capital Market Laws I	4	1	Capital Market Laws II	4
Open Electives Course (OEC)(Any 1 out of 2)					
1	Computer Programming I	2	1	Computer Programming II	2
2	Operations Research I	2	2	Operations Research II	2
Vocational Skill Courses/ Skill Enhancement Courses (VSC/SEC))(Any 1 out of 2)					
1	Strategic Management	2	1	Entrepreneurship Management	2
2	Business Valuation I	2	2	Business Valuation II	2
Ability EnhancementCourses (AEC) (Any 1 out of 4)					
1	Hindi Level I	2	1	Hindi Level II	2
2	Marathi Level I	2	2	Marathi Level II	2
3	Gujarati Level I	2	3	Gujarati Level II	2
4	Sanskrit Level I	2	4	Sanskrit Level II	2
Field Project (FP)			**Community Engagement Project (CEP)**		
1	Field Project	2	1	Community Engagement Project	2
Co-curricular Courses (CC) (Any 1 out of 4)					
1	NSS Level II	2		NSS Level II	2
2	Yoga Level II	2		Yoga Level II	2
3	Cultural Level II	2		Cultural Level II	2
4	Sports Level II	2		Sports Level II	2
	Total	**22**		**Total**	**22**

SEMESTER III

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Programme: B.COM. (FINANCIAL MARKETS)					**Semester: III**
Course: Management Accounting					**Course Code:**
Teaching Scheme				**Evaluation Scheme**	
Lecture (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**Continuous Assessment (CA)(Marks - 40)**	**Semester End Examinations (SEE)(Marks-60 in Question Paper)**
4			4	40	60

Learning Objectives:

LO1:To familiarize with the concept of Management Accounting, Analysis and interpretation of Accounts

LO2: To make students aware about Ratio analysis and interpretation based on Vertical financial Statements

LO3: To make students aware of Cash flow Statements

LO4: To make students aware of Working Capital Concept.and Marginal Costing Techniques

Course Outcomes:

After completion of the course, learners would be able to:

CLO1: Understand the Role of Management Accounting in decision making and preparation of vertical financial statements including comparative, common size and trend statements.

CLO2: Understand the Ratio analysis and interpretation.

CLO3: Understand the Preparation of cash flow statements with reference to Accounting Standard 3.

CLO4: Understand the Estimation of working capital requirements, and calculation of PV Ratio, BEP, MOS

Outline of Syllabus: (per session plan)

Module	**Description**	**No of Hours**
1	Introduction to Management Accounting and Analysis of Financial Statements	15
2	Ratio analysis	15
3	Cash Flow Statements	15
4	Working Capital and Marginal Costing	15
	Total	**60**
PRACTICALS		

Module	Topic	No. of Hours/Credits
Module I	**Introduction to Management Accounting and Analysis of Financial Statements**	
	Meaning, nature, scope and functions of Management accounting- Role of Management Accounting in decision making- Management accounting and Financial Accounting. Vertical form of Balance sheet and Profit & Loss account suitable for analysis, Trend Analysis, Comparative Statements, Common size statement, Simple problems based on the above.	15
Module II	**Ratio analysis**	
	a) Balance sheet Ratio, Current Ratio, Liquid Ratio, Stock Working capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio b) Revenue Statement Ratio, Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Stock Turnover Ratio c) Combined Ratio, Return on Capital Employed (including long term borrowings), Return on Proprietor's Fund (shareholders' fund and Preference Capital), Return on EquityCapital Dividend Payout Ratio, Debt Service coverage Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, d) Sector-specific Ratios/ Ratios relating to specific sectors	15
Module III	**Cash flow Statements**	
	Preparation of cash flow statements with reference to Accounting Standard No 3 – Indirect Method Only	15
Module IV	**Working Capital and Marginal Costing**	
	Working Capital- Concept, Estimation of working capital requirements in case of tradingand manufacturing organizations. Recent developments in the subject Introduction to marginal costing, Advantages and limitations of marginal costing, Cost Volume and Profit Analysis, Break even analysis meaning and graphic presentation, Margin of safety, Key factor and decisions based on key factor	15

Essential Readings:

1. Management Accounting by Rajagopalan, A V
2. Management Accounting by Khan, M.Y.; Jain, P.K.
3. Management Accounting by Pandey I M

Supplementary Readings:

1. Management Accounting by Hansen, Don R.; Mowen, Maryanne M.
2. Management Accounting by Shah Rajesh

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 40 Marks

Component 1 (CA -1) Assignment 20 marks

Component 2 (CA -2) 2 Class Test - 20 marks

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.

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Programme: B.COM. (FINANCIAL MARKETS)				Semester: III	
Course: Debt And Money Market				Course Code:	
Teaching Scheme				**Evaluation Scheme**	
Lecture (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**Continuous Assessment (CA) (Marks - 40)**	**Semester End Examinations (SEE) (Marks- 60 in Question Paper)**
4			4	40	60

Learning Objectives:

- Develop an understanding of the debt market ecosystem, its instruments, and the roles of various participants.
- Master the techniques of bond valuation, assess interest rate and credit risks, and employ risk management strategies in debt investments.
- Acquire knowledge of debt market trading, explore various trading strategies, and understand risk management practices in the dynamic debt market environment.
- Explore the fundamentals of the money market, including instruments, trading operations, and risk management, to comprehend its significance within the broader financial landscape.

Course Outcomes:

- Upon completion, students will be able to demonstrate a comprehensive understanding of debt market structures, instruments, and the roles played by participants.
- Students will possess the skills to value bonds, assess and manage interest rate and credit risks, and make informed investment decisions in the debt market.
- Participants will gain proficiency in debt market trading, be able to implement various trading strategies, and employ effective risk management practices to navigate the complexities of debt markets.
- Students will have a deep understanding of money market instruments, trading operations, and risk management strategies, enabling them to make informed decisions in the dynamic environment of the money market.

Outline of Syllabus: (per session plan)

Module	Description	No of Hours
1	Overview of Debt Markets	15
2	Bond Valuation and Risk Management	15
3	Debt Market Trading and Strategies	15
4	Money Market	15
	Total	**60**
PRACTICALS		

Module	Topic	No. of Hours/Credits
Module I	**Overview of Debt Markets**	
	Definition and types of debt instruments, Importance and role in the financial system, Participants in the debt market, Maturity, coupon rate, and face value, Types of interest rates (fixed, floating) Credit ratings and credit risk, Government securities, Corporate bonds, Municipal bonds, Asset-backed securities, Exchanges and trading platforms, Clearing and settlement processes Regulatory framework	15
Module II	**Bond Valuation and Risk Management**	
	Present value concepts, Yield to maturity (YTM) calculations, Relationship between bond prices and interest rates, Duration and modified duration, Convexity, Managing interest rate risk, Credit ratings agencies, Credit default swaps (CDS), Default probability and credit spreads, Market liquidity vs. funding liquidity, Factors affecting liquidity, Strategies for managing liquidity risk	15
Module III	**Debt Market Trading and Strategies**	
	Market participants and their roles, Types of trades (spot, forward, repo), Execution methods and trading platforms, Yield curve strategies, Sector rotation, Duration and convexity strategies, VaR (Value at Risk) in debt trading, Stress testing, Hedging strategies, Regulatory changes impacting debt markets, Compliance and reporting requirements, Market surveillance and enforcement	15
Module IV	**Money Market**	
	Definition and characteristics, Importance in the financial system Participants in the money market, Treasury bills, Commercial paper, Certificates of deposit, Repurchase agreements, Trading platforms and participants, Settlement processes, Role of central banks in the money market , Interest rate risk in the money market, Liquidity risk Regulatory considerations in the money market, Recent Developments	15

Suggested Readings:

1. "Fixed Income Securities: Tools for Today's Markets" by Bruce Tuckman and Angel Serrat
2. "The Bond Book" by Annette Thau
3. Research papers and reports from financial institutions and regulatory bodies
4. "Fixed Income Mathematics" by Frank J. Fabozzi
5. "Interest Rate Risk Management" by Anthony Cornyn
6. Academic journals focusing on finance and risk management
7. "The Handbook of Fixed Income Securities" by Frank J. Fabozzi
8. "Market Wizards" by Jack D. Schwager (for insights into trading strategies)
9. Financial news sources and research reports from investment banks
10. "Money Market: An Introduction" by Moorad Choudhry
11. "Investing in the Money Market" by Peter Temple
12. Central bank publications and reports on money market operations

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component willbe 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 (CA)

40% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	20 marks
Component 2 (CA-2)	Test	20 marks

Details of Semester End Examination

60% of the total marks per course. Duration of examination will be two and half hours

Question Number	**Description**	**Marks**	**Total Marks**
1	Answer in Brief (Any 2 out of 3)	12	12
2	Answer in Brief (Any 2 out of 3)	12	12
3	Answer in Brief (Any 2 out of 3)	12	12
4	Answer in Brief (Any 2 out of 3)	12	12
5	Case study / Short notes (Write 3 out of 4)	12	12
		Total Marks	60

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.Com(FINANCIAL MARKETS)				**Semester: III**	
Course: Capital Market Laws I				**Course Code:**	
Teaching Scheme				**Evaluation Scheme**	
Lecture (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**Continuous Assessment (CA) (Marks - 40)**	**Semester End Examinations (SEE) (Marks- 60 in Question Paper)**
4			4	40	60

Learning Objectives:

- To understand about SEBI, different laws pertaining to Capital Market
- To learn specific laws such as SEBI Act, LODR, ICDR and Delisting etc.
- To learn about implementation of Capital Market laws in Capital Market

Course Outcomes:

- Learner will have basic legal knowledge about SEBI and its framework
- Learner will learn about Capital Market laws applicable to Capital Market
- Learner will be able to implement legal knowledge for activities and transactions in Capital Market

Outline of Syllabus: (per session plan)

Module	**Description**	**No of Hours**
1	Securities and Exchange Board of India (SEBI) Act, 1992	15
2	SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009	15
3	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	15
4	SEBI (Delisting of Equity Shares) Regulations, 2009	15
	Total	**60**

Unit	Topic	No. of Hours/Credits
1	**Securities and Exchange Board of India (SEBI) Act, 1992**	
	Introduction, Objective of SEBI, SEBI Act, 1992, Establishment of the Securities and Exchange Board of India, Management of SEBI, Powers and functions of SEBI; Investigations procedure by the SEBI; Various penalties imposed by the SEBI for various failures, default, non-disclosure and other offenses; Procedure & conditions for registration of an intermediaries; and Formation of the securities Appellant Tribunal, its compositions, tenure, requirements for appeal And its powers.	15
2	**SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009**	
	Introduction, Types of issue; Applicability of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 [Regulation 3], Concept of draft offer document, letter of offer and red herring prospectus; Regulatory framework, different types of issues i.e IPO, FPO, Bonus Issue, Rights Issue, preferential issue, qualified Institutions Placements; IPO of Indian Depository Receipts; Initial public offer by Small and Medium Enterprises.	15
3	**SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**	
	Introduction, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Regulatory Framework, Key definitions, Applicability, obligations of listed entities; Various compliances & disclosures required to be made by the listed entities; Corporate Governance under SEBI (LODR) Regulations, 2015, types of Board committee under listing regulations; Concept of Vigil mechanism and Related Party transactions; etc.	15
4	**SEBI (Delisting of Equity Shares) Regulations, 2009**	

	Introduction, Regulatory Framework of SEBI (Delisting of Equity Shares) Regulations, 2021, Conditions for Delisting, Voluntary Delisting, Appointment of peer reviewer Company Secretary to carry out the Due-Diligence, Obligations of the Company (Regulation 28) , Obligations of the Acquirer (Regulation 30), Procedure for Voluntary delisting from all the stock exchanges, Compulsory Delisting, Consequences of Compulsory Delisting, Procedure for Compulsory Delisting, Special Provisions for Delisting , Power of SEBI to relax strict enforcement of the Regulations	15

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component willbe 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 (CA)

40% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	20 marks
Component 2 (CA-2)	Test	20 marks

Details of Semester End Examination

60% of the total marks per course. Duration of examination will be two and half hours

Question Number	**Description**	**Marks**	**Total Marks**
1	Answer in Brief (Any 2 out of 3)	12	12
2	Answer in Brief (Any 2 out of 3)	12	12
3	Answer in Brief (Any 2 out of 3)	12	12
4	Answer in Brief (Any 2 out of 3)	12	12
5	Case study / Short notes (Write 3 out of 4)	12	12
		Total Marks	60

Essential Readings:

1. SEBI regulations from SEBI's website

Supplementary Readings

1. E Book by Institute of Company Secretaries of India

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.Com (FINANCIAL MARKETS)				Semester : III	
Course : Computer Programming I Academic Year: 2024-2025				Code:	
Teaching Scheme				**Evaluation Scheme**	
Lectures	**Practicals**	**Tutorials**	**Credits**	**Internal Continuous Assessment (ICA) (weightage)**	**Term End Examinations (TEE) (weightage)**
15	**30**	**00**	**02**	**20 Marks**	**30 Marks**

Internal Component		
Machine Test (Duration 60 Mins)	**Journal**	**Class Participation**
16 Marks	**4 Marks**	**-**

Learning Objectives:

- To familiarise students with fundamental programming concepts and methodology of C Programming.
- Understand how to use control structures such as if-else statements, switch-case statements, loops (for, while, do-while), and conditional expressions.
- Understand how to work with one-dimensional and two-dimensional arrays, including array initialization, accessing array elements, and array manipulation.
- Learn to define and use functions in C, including function prototypes, passing arguments, return values, and recursion.

Learning Outcomes:

- Learners will be able to write simple C Programs using the fundamentals of Programming.
- Learners will be able to understand and apply the knowledge of control structures in C Program.
- Learners will be able to create programs using arrays
- Learners will be able to apply use of functions in C Programs.

Pedagogy:

The objective of the course is to encourage students to learn and appreciate the basics of C Programming.

- Interactive Lectures.
- Hands-on Coding.
- Peer Learning and Collaboration.

Real-world Examples and Case Studies

Detailed Syllabus: (per session plan)
Session Outline for Computer Systems and Applications
Each lecture session would be of one hour duration (60 sessions)

Module	Module Content	Duration
I	Structure of C program, Keywords, identifies, constants, variables, data types, type modifier, type conversion, types of operator and expressions, Input and Output functions in C print (), scanf (), getchar(), putchar(), gets(), puts()). Storage class specifies Header files (stdio.h, math.h , conio.h) Decision Statement – if-else statement, break, continue, goto, switch () case and nested if statement. Loop control statements – for(), while(), do-while loop() and nested loops.	8
II	ARRAYS one dimensional arrays: array manipulation; searching, insertion, deletion of an element from an array; finding the largest/smallest element in an array; two dimensional arrays, addition/multiplication of two matrices, transpose of a martix. FUNCTIONS standard library of c functions, prototype of a function: parameter list, return type, function call, block structure, passing arguments to a function: call by reference, call by value, recursive functions, arrays as function arguments	7

Details of Internal Continuous Assessment (ICA)

Machine Test Marks: 16
Journal: 04
Machine Test is 1 Hour test carrying 2 compulsory question from unit 1 and 2.
Journal contains the programs carried out throughout the semester.

Term End Examination Question Paper Pattern
Total Marks: 30
Q1 Answer any **two** out of the following Three questions 5*2=10
Q2 Answer any **two** out of the following Three questions 5*2=10
Q3 Answer any **two** out of the following Three questions 5*2=10

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

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

(Principal**)**

Programme : B. Com (FINANCIAL MARKETS)				**Semester : III**	
Course : Operations Research I				**Code: NCOPR205**	
Suggested Lectures per week				**02**	
Teaching Scheme				**Evaluation Scheme**	
Lecture	**Practical**	**Tutorial**	**Credits**	**Theory**	
				Internal	**External**
30	**Nil**	**Nil**	**02**	**20 marks**	**30 marks**

Internal Component		
Class Test	**Projects / Assignments**	**Class Participation**
10 marks	**10 marks**	**---**

Learning Objectives:
CLO 1: Identify and develop operational research models from the verbal description of the real system.
CLO 2: Understand the mathematical tools that are needed to solve optimization problems.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: The learner acquires knowledge about operations research methodologies and techniques.

CO2: The learner will be able to apply problem solving techniques in case analysis and interpretation.

Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study

Modules at a glance:

Module	**Description**	**No of Lectures**
1	**Linear Programming**	**15**
2	**Transportation Models**	**15**
	Total	**30**

Unit	Topic	No. of Hours/Credits
1	**Linear Programming**	
	a) Linear Programming Problems: Introduction and Formulation LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints) **b) Linear Programming Problems: Graphical Method** • Maximization & Minimization Type Problems. (Max. Z & Min. Z) • Concepts: Feasible Region of Solution, Unbounded Solution, Redundant Constraint, Infeasible Solution, Alternative Optima. c) Linear Programming Problems: Simplex Method • Only Maximization Type Problems. (Only Max. Z). No Minimization problems. (No Min. Z) Numerical on Degeneracy in Maximization Simplex Problems. • Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations) • All Constraints to be "less than or equal to" Constraints. ("Greater than or Equal to" Constraints not included.) • Concepts: Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, Percentage Utilization of Resources, Decision for Introduction of a New Product. Note: 1. Surplus Variable, Artificial Variable and Duality to be covered only at Conceptual level for Theory Questions only and not included in Numerical. Sensitivity Analysis including Profit Range and Capacity Range is not included.	15
2	**Transportation Problems**	
	Maximization & Minimization Type Problems. • Balanced and Unbalanced problems. • Prohibited Transportation Problems, Unique or Multiple Optimal Solutions. •Simple Formulation of Transportation Problems. • Initial Feasible Solution (IFS) by: a. North West Corner Rule (NWCR) b. Least Cost Method (LCM) c. Vogel's Approximation Method (VAM) • Maximum 5 x 5 Transportation Matrix. • Finding Optimal Solution by Modified Distribution (MODI) Method. (u, v and Δ) • Maximum Two Iterations (i.e. Maximum Two Loops) after IFS.	15

	Note: 1. Production Scheduling Problem is not included. 2. Time Minimization Problem is not included. 3. Degeneracy Concept to be covered only at Conceptual Level. Not to be included in Numerical.	

Suggested readings:-

- Vora N.D, Quantitative Techniques in Management, 3rd Edition, Tata McGraw Hill co.
- Operations Research Theory And Applications, 6th Edition, Trinity Press.
- Natrajan Balasubramani, Tamilarasi, Operations Research, Pearson Education.
- Kapoor V.K., Operations Research Techniques for Management, 7th Edition, Sultan Chand & Sons
- Taha H.A., Operations Research – An Introduction, 6th Edition, Hall of India.

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.Com(FINANCIAL MARKETS)				**Semester: III**	
Course: Business Valuation I				**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 basics of Business Valuation Purpose of business valuation
- To understand valuation models
- To understand valuation of tangible & Intangible assets

Course Outcomes:

- Students should be able to understand valuation during business acquisition and for legal and tax purposes
- Students should be able to solve simple practical problems of valuation based on free cash flow, discounted cash flow, asset / income / market based approach

Outline of Syllabus: (per session plan)

Module	**Description**	**No of Hours**
1	Introduction to Business Valuation	15
2	Asset-Based Valuation Methods	15
	Total	**30**

Unit	Topic	No. of Hours/Credits
1	**Introduction to Business Valuation**	
	Overview of Business Valuation: Definition, Importance, and Applications Understanding the Purpose of Valuation: Mergers & Acquisitions, Investments, Financial Reporting, etc. Key Concepts in Valuation: Time Value of Money, Risk vs. Return, Cash Flows, Market Dynamics Types of Business Valuation Methods: Asset-based, Income-based, Market-based Case Studies	15
2	**Asset-Based Valuation Methods**	
	Book Value vs. Market Value: Understanding the Difference Tangible vs. Intangible Assets: Identifying and Valuing Assets Asset Valuation Methods: Net Asset Value (NAV), Replacement Cost Method, Liquidation Value Adjustments and Considerations: Depreciation, Intangibles Amortization, Fair Value Adjustments Practical Application: Calculating Asset Values for Different Industries	15

Suggested Readings:

- Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley
- The Handbook of Advance Business Valuation: Rovert F Reilly and Robert Swhweish: Mc Graw hill
- Business Valuation: Pitabas Mohanty- Taxmann
- Valuation- Measuring and Managing the value of Companies : Tim Koller- Mc Kinsey & Co

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.

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.Com (FINANCIAL MARKETS)				**Semester: III**	
Course: Strategic Management				**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 develop an understanding of strategic management concepts and techniques.
- To enable to understand and resolve cases through strategic decision making.
- To make aware of the different turnaround strategies.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: To develop an understanding of strategic management concepts and techniques.
CO2: To enable to understand and resolve cases through strategic decision making.
CO3: To make students aware of the different turnaround strategies.

Outline of Syllabus: (per session plan)

Module	**Description**	**No of Hours**
1	The Environment of Strategic Management.	10
2	Strategy Formulation	10
3	Turnaround Strategies	10
		30
PRACTICALS		**-**

Unit	Topic	No. of Hours/Credits
Module 1	**The Environment of Strategic Management**	**10**
	• PESTLE Analysis • SWOT Analysis • Strategy Formulation • Mission, Vision and Goals, Tools of corporate level Strategic management. The Boston Consulting Group matrix. The GE Planning Grid, The McKinsey 7-S Framework & Porter's Five force Model	
Module 2	**Strategy Formulation**	**10**
	• Strategies: Integration, Diversification, Disinvestment, Downsizing. (Activating Strategies 1) Organizational Structure, Relation between Strategy and Structure, Different organizational structures for different strategies. • Resource Mobilization Viz. Money, Markets,Machine, Material, Men. (Human Resources) • Leadership and Motivation as key drivers ofStrategy. • Role of Creativity and Innovation in Strategic Formulation • Evaluation and Control of Strategies. Bench marking. Performance gap Analysis, Responsibility Centres, ROI, and Budgeting.	
Module 3	**Turnaround Strategies**	**10**
	• TQM (Importance and Restructuring) - Restructuring (Only Concept) • Selling of Sick Unit (Only Concept), BPR - Meaning, features, steps, need, implications, - Achievements and Drawbacks • Approaches (External Consultant, BPR Leader, Process Owner, Top Executives, Kaizen and Adam Smith , Flow Charts, Mapping etc) - Practical Examples	

Suggested Readings

1. Strategic Management by G. A. Cole
2. Strategic Management -by R. A. Sharma. In Indian Cos.
3. Strategic Management and Business Policy by T. L. Wheelers & J. D. Hunger
4. Strategic Management by Hunger and Wheelers.
5. Fundamentals of strategic Management -Fred R. David.
6. Strategic Management-Fred R. David.
7. Organizational strategy & Policy -Frank T. Paine & William Naumes
8. Strategic Management - Francis Cherunilam, Himalaya Publishing
9. Redesigning the Business Process by Waman S. Jawdekar
10. Business Process Re-Engineering : Myth & reality by Colin Coulson Thomas
11. Reengineering and Reinventing the enterprise by P.N. Rastogi
12. Practical Business Re-Engineering by Nick Obolensky

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component willbe 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 (CA)

40% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	10 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

60% of the total marks per course. Duration of examination will be two and half hours

Question Number	**Description**	**Marks**	**Total Marks**
1	Answer in Brief (Any 2 out of 3)	12	12
2	Answer in Brief (Any 2 out of 3)	12	12
3	Case Study / Short notes	6	6
		Total Marks	30

Suggested Readings:

- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Indian Accounting Standards and Ind AS Guidance,, ICAI

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SEMESTER IV

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.COM. (FINANCIAL MARKETS)				**Semester: IV**	
Course: Corporate Finance				**Course Code:**	
Teaching Scheme				**Evaluation Scheme**	
Lecture (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**Continuous Assessment (CA) (Marks - 40)**	**Semester End Examinations (SEE) (Marks- 60 in Question Paper)**
4			4	40	60

Learning Objectives:

LO1: To familiarize with the concept of Corporate Finance
LO2: To familiarize with the concepts of Corporate Financial Activities: Cost of Capital
LO3: To make students aware about Capital Budgeting Decisions
LO4: To familiarize with Capital Structure & Sources and Methods of Raising Corporate Finance.

Course Outcomes:

After completion of the course, learners would be able to:

CLO1: Understand the concept of Corporate Finance and preparation of cash budget
CLO2: Understand the concept of COC and calculation of WACC
CLO3: Understand the concepts of capital budgeting and calculate NPV, PI, IRR, ARR, Pay Back Period
CLO4: Understand the concept of Capital Structure, Sources and Methods of Raising Corporate Finance, calculate the financial break even, point of indifference

Outline of Syllabus: (per session plan)

Module	**Description**	**No of Hours**
1	Corporate Finance- an overview and Management of Cash	14
2	Planning the corporate Financial Activities: Cost Of Capital	14
3	Capital Budgeting : Planning & Decision	16
4	Capital Structure Planning and Sources and Methods of Raising Corporate Finance	16
	Total	**60**
PRACTICALS		

Unit	Topic	No. of Hours/Credits
Module I	**Corporate Finance- an overview and Management of Cash**	
	Function of Finance in a business enterprise, Need for professional approach in managing corporate finance, Role and functions of a Corporate Financial Manager, Requirements of an efficient Corporate Financial Manager, Cash Management : Objectives of CM, and Factors affecting cash management, Cash Budget, Management of Cash Baumol's Model, Miller - Orr Model	14
Module II	**Planning the Corporate Financial Activities: Cost Of Capital**	
	Cost of Capital : Concept, Importance & Significance of Cost of Capital, Factors affecting cost of capital, Implicit & Explicit COC, Flotation Cost, Calculation of Cost of Equity, Retained Earnings, Preference Shares, Debentures & Bonds, Weighted average cost of capital,	14
Module III	**Capital Budgeting : Planning & Decision**	
	Introduction Types of Capital Budgeting decision Calculation of Financial Traditional Techniques : Pay Back Period, Pay Back Profitability, ARR, Discounted Cash flows techniques : NPV, PI, IRR, Discounted pay back period, Capital Rationing : Divisible and Indivisible projects, Exclusive projects	16
Module IV	**Capital Structure Planning and Sources and Methods of Raising Corporate Finance**	
	Meaning and Definition of Capital structure, Factors affecting Capital structure- trading on equity, Watered Capital, over capitalization and under capitalization, Calculation of financial breakeven point, Point of Indifference Types and features of corporate securities currently available, Management of new issues including pricing of securities, Role of commercial banks and investment banks in financing the corporate sector, Leasing as method of corporate finance Recent developments in the subject	16

Essential Readings:

1. Financial Management – R.P.Rustagi - Taxmann
2. Financial Management – Khan and Jain

Supplementary Readings

1. Corporate Finance, 12th Edition by Stephen A. Ross
2. Corporate Finance by Vishwanath S R

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 40 Marks

Component 1 (CA -1) Assignment 20 marks

Component 2 (CA -2) Class Test - 20 marks

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.

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Programme: B.COM. (FINANCIAL MARKETS)				**Semester: IV**	
Course: Equity Market				Course Code:	
Teaching Scheme				**Evaluation Scheme**	
Lecture (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**Continuous Assessment (CA) (Marks - 40)**	**Semester End Examinations (SEE) (Marks- 60 in Question Paper)**
4			4	40	60

Learning Objectives:

- To familiarize with the concept of Equity Markets: Primary Market &Secondary Market
- To make students aware about Importance of Equity Markets in developing country like India

Course Outcomes:

- After completion of the course, learners would be able to:
- Understand the Growth of Corporate Sector and the simultaneous growth in the number of equity shareholders, Separation of ownership and management in companies
- Understand the Book Building, Offer for sale, Role of Merchant bankers in fixing the price, Red – Herring Prospectus – it's unique features, ASBA and its features
- Understand the Evolution and Growth of Stock Exchanges in India, NSE, BSE, SME Exchanges and Overseas Stock Exchanges, Recent Development in Stock Exchanges
- Understand the need for strengthening secondary markets, Link between Primary Market and Secondary Market.

Outline of Syllabus: (per session plan)

Module	Description	No of Hours
1	Equity Markets- Introduction	15
2	Primary and Secondary Markets	15
3	Valuation of Equities	15
4	Dealings in Stock Exchanges	15
	Total	**60**
PRACTICALS		

Module	Topic	No. of Hours/Credits
Module I	**Equity Markets- Introduction**	
	Meaning and Definition of equity shares, Growth of Corporate Sector and the simultaneous growth in the number of equity shareholders, Separation of ownership and management in companies, Development of equity culture in India- Current position **,** Disinvestments, FDI & Foreign Portfolio Investment (FPI)**,** Recent developments in the subject	15
Module II	**Primary and Secondary Markets**	
	Primary Market: IPO - Methods followed, Book Building, Offer for sale, Private placement, Role of Merchant bankers in fixing the price, Red – Herring Prospectus – it's unique features, ASBA and its features, Green Shoe option, Sweat equity, ESOP, Rights issue of shares, Non voting shares, ADR, GDR, IDR Secondary Market: Definition and functions of stock Exchanges, Evolution and Growth of Stock Exchanges in India, NSE, BSE, SME Exchanges and Overseas Stock Exchanges, Stock Market Indices Recent developments in the subject	15
Module III	**Valuation of Equities**	
	Factors affecting Share Prices, Balance sheet valuation, Dividend discount model (zero growth, constant growth & multiple growth), Price earning model, Fundamental Analysis- Economy, Industry and Company Model, Macro Economic factors, Market related factors**,** Recent developments in the subject	15
Module IV	**Dealings in Stock Exchanges**	
	Role of Brokers, Stock Market Quotations, Procedure for buying & selling, BOLT - On Line Trading/ NEAT System, Clearing & Settlement, Order Matching , Recent developments in the subject	15

Essential Readings:

1. Equity Markets - A New Paradigm By Naidu G Kumara Swamy
2. Equity Markets - Attractive Destination for Foreign Institutional Investors by Desai Vinay

Supplementary Readings:

1. Overview of Financial Markets & Equity Research and Developing an Understanding of NIFTY by Priyanka Ojha
2. Overview of the financial markets & Equity Research Through Top Down Approach by Oindrila Das

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component willbe 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 (CA)

40% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	20 marks
Component 2 (CA-2)	Test	20 marks

Details of Semester End Examination

60% of the total marks per course. Duration of examination will be two and half hours

Question Number	**Description**	**Marks**	**Total Marks**
1	Answer in Brief (Any 2 out of 3)	12	12
2	Answer in Brief (Any 2 out of 3)	12	12
3	Answer in Brief (Any 2 out of 3)	12	12
4	Answer in Brief (Any 2 out of 3)	12	12
5	Case study / Short notes (Write 3 out of 4)	12	12
		Total Marks	60

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.Com(FINANCIAL MARKETS)	**Semester: IV**
Course: Capital Market Laws II	**Course Code:**

Teaching Scheme				**Evaluation Scheme**	
Lecture (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**Continuous Assessment (CA) (Marks - 40)**	**Semester End Examinations (SEE) (Marks- 60 in Question Paper)**
4			4	40	60

Learning Objectives:

- To understand about different laws pertaining to Capital Market
- To learn specific laws pertaining to Take-over, Buy-back, Insider Trading and Collective Investment Schemes etc.
- To learn about implementation of Capital Market laws in Capital Market

Course Outcomes:

- Learner will have basic legal knowledge about different Capital Market Laws
- Learner will learn about laws pertaining to Take-over, Buy-back, Insider Trading and Collective Investment Schemes etc.
- Learner will be able to implement legal knowledge for activities and transactions in Capital Market

Outline of Syllabus: (per session plan)

Module	**Description**	**No of Hours**
1	**SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011**	15
2	**SEBI (Buyback of Securities) Regulations, 1998**	15
3	**SEBI (Prohibition of Insider Trading) Regulations, 2015**	15
4	**Collective Investment Schemes**	15
	Total	**60**

Unit	Topic	No. of Hours/Credits
1	**SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011**	
	Introduction, SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, Important definitions, Triggering point while making an open offer by an acquirer; Open offer to the public; Concept of Public announcement i.e., timing of Public announcement & Detailed Public announcement; Procedural compliances related to letter of offer, opening of the offer etc.; Obligations of the acquirer and target company; Various disclosures requirements; Exemptions available to the acquirer in case of open offer; and Practical aspects of takeover.	15
2	**SEBI (Buyback of Securities) Regulations, 1998**	
	Methods of buy back of securities; Procedure for buyback of securities from existing security shareholders; Compliances related to extinguishing of bought back securities; and Obligations of the company and Merchant Banker.	15
3	**SEBI (Prohibition of Insider Trading) Regulations, 2015**	
	Prohibition of Insider Trading: - Important definitions i.e., Connected person, Person deemed to be connected person, Insider, Unpublished price sensitive information; Restriction on communication or procurement of unpublished price sensitive information (UPSI); Trading when in Possession of Unpublished Price Sensitive Information (UPSI): Permission & Limitation, Concept of trading plans; Disclosures requirements; Informant incentives and Rewards, Codes of Fair Disclosure and Conduct, Penalty provisions in case of violations, Appeal to Securities Appellate Tribunal	15
4	**Collective Investment Schemes**	

	Meaning of Collective Investment Schemes (CIS), SEBI (Collective Investment Schemes) Regulations, 1999 – An Overview, Registration of Collective Investment Management Company, Business Activities and Obligations of Collective Investment Management Company, Trustees and their Obligations, Collective Investment Schemes of Collective Investment Management Company, General Obligations of Collective Investment Management Company, Procedure for Action in case of Default, Penal Provisions, Key Aspects for Launching Collective Investment Scheme	15

Essential Readings:

1. SEBI regulations from SEBI's website

Supplementary Readings

2. E Book by Institute of Company Secretaries of India

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component willbe 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 (CA)

40% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	20 marks
Component 2 (CA-2)	Test	20 marks

Details of Semester End Examination

60% of the total marks per course. Duration of examination will be two and half hours

Question Number	**Description**	**Marks**	**Total Marks**
1	Answer in Brief (Any 2 out of 3)	12	12
2	Answer in Brief (Any 2 out of 3)	12	12
3	Answer in Brief (Any 2 out of 3)	12	12
4	Answer in Brief (Any 2 out of 3)	12	12
5	Case study / Short notes (Write 3 out of 4)	12	12
		Total Marks	60

Essential Readings:

1. SEBI regulations from SEBI's website

Supplementary Readings

3. E Book by Institute of Company Secretaries of India

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.Com (FINANCIAL MARKETS)				Semester : IV	
Course: Computer Programming II Academic Year: 2024-2025				Code:	
Teaching Scheme				**Evaluation Scheme**	
Lectures	**Practicals**	**Tutorials**	**Credits**	**Internal Continuous Assessment (ICA) (weightage)**	**Term End Examinations (TEE) (weightage)**
15	**30**	**00**	**02**	**20 Marks**	**30 Marks**

Internal Component		
Machine Test (Duration 60 Mins)	**Journal**	**Class Participation**
16 Marks	**4 Marks**	**-**

Learning Objectives:

Understand Python's syntax and basic structure.
Learn about different data types such as integers, floats, strings, lists, tuples, dictionaries, etc.
Know how to declare variables and perform basic operations on them.
Master control flow statements like if, else, elif, for, while, etc.
Learn how to use these statements to control the flow of a program.

Learning Outcomes:

Proficiency in Python Syntax and Language Features:
Ability to write Python code using correct syntax and language features.
Understanding of basic data types, variables, operators, and control flow structures.
Problem-Solving Skills:
Capability to solve problems using Python programming constructs.
Proficiency in breaking down problems into smaller, manageable tasks and implementing solutions using Python.

Pedagogy:

Hands-On Learning:
Emphasize practical, hands-on exercises and projects from the very beginning.
Provide opportunities for students to write and execute Python code in real-time.
Encourage experimentation and exploration to reinforce learning.
Interactive Learning Environment:
Utilize interactive coding environments such as Jupyter Notebooks or online coding platform.
Progressive Complexity:
Start with simple, easy-to-understand concepts and gradually introduce more complex topics.
Break down complex concepts into smaller, manageable chunks and build upon them sequentially.

Detailed Syllabus: (per session plan)
Session Outline for Computer Systems and Applications
Each lecture session would be of one hour duration (60 sessions)

Module	Module Content	Duration
I	**Introduction to python:** why python, structure of python, technical strengths of python, setting up python for different platform, what is idle, writing first program in python, comments, types of error (syntax error, runtime error), create a variable, assignment operator, rules for variables, data types in python (numbers, strings, lists, dictionaries, tuple, files, sets, Booleans, types, none), numeric types **Statements and syntax:** conditional statements: if, if-else, nested if-else looping: for, while, nested loop. control statements: terminating loops, skipping specific conditions Strings: string sequence, traversal with a for loop, sting slices, strings are immutable, searching, looping and counting, string methods, operator, string comparison, string operation	8
II	**Lists:** values and accessing elements, lists are mutable, traversing a list, deleting elements from list, built in operators, concatenation, repetition, in operator, built-in list functions and methods **Tuples and dictionaries:** tuples, accessing values in tuples, tuple assignment, tuple as return values, variable-length argument tuples, basic tuples operations, concatenation, repetition, iteration, creating dictionary, accessing values in a dictionary, properties of dictionary, deletion, properties, operation **Files:** text files, the file object attributes, directories Working with libraries used in statistical analysis (numpy, pandas, matplot, matplotlib, etc.)	7

Details of Internal Continuous Assessment (ICA)

Machine Test Marks: 16
Journal: 04
Machine Test is 1 Hour test carrying 2 compulsory question from unit 1 and 2.
Journal contains the programs carried out throughout the semester.

Term End Examination Question Paper Pattern
Total Marks: 30
Q1 Answer any **two** out of the following Three questions 5*2=10
Q2 Answer any **two** out of the following Three questions 5*2=10
Q3 Answer any **two** out of the following Three questions 5*2=10

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

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

(Principal**)**

Programme : B. Com (FINANCIAL MARKETS)				**Semester : IV**	
Course : Operation Research II				**Code: NCOPR255**	
Suggested Lectures per week				**02**	
Teaching Scheme				**Evaluation Scheme**	
Lecture	**Practical**	**Tutorial**	**Credits**	**Theory**	
				Internal	**External**
30	**Nil**	**Nil**	**02**	**20 marks**	**30 marks**

Internal Component		
Class Test	**Projects / Assignments**	**Class Participation**
10 marks	**10 marks**	**---**

Learning Objectives:
CLO 1: Identify and develop operational research models from the verbal description of the real system.
CLO 2: Understand the mathematical tools that are needed to solve optimization problems.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: The learner acquires knowledge about operations research methodologies and techniques.

CO2: The learner will be able to apply problem solving techniques in case analysis and interpretation.

Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study

Modules at a glance:

Module	Description	No of Lectures
1	Assignment Problem	**15**
2	Network Analysis	**15**
	Total	**30**

Unit	Topic	No. of Hours/Credits
1	**Assignment Problem**	
	Hungarian Method • Maximization & Minimization Type Problems. • Balanced and Unbalanced Problems. • Prohibited Assignment Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Assignment Problems. • Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization. • Travelling Salesman Assignment Problem. Job Sequencing Problem • Processing Maximum 9 Jobs through Two Machines only. • Processing Maximum 6 Jobs through Three Machines only. • Calculations of Idle Time, Elapsed Time etc.	15
2	**Network Analysis:**	
	a) Critical Path Method (CPM) • Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity, • Construction of a Network Diagram. Node Relationship and Precedence Relationship. • Principles of Constructing Network Diagram. • Use of Dummy Activity • Numerical Consisting of Maximum Ten (10) Activities. • Critical Path, Sub-critical Path, Critical and Non critical Activities, Project Completion Time. • Forward Pass and Backward Pass Methods. • Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float and Interfering Float b) Project Crashing • Meaning of Project Crashing. • Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. Cost Slope of an Activity. • Costs involved in Project Crashing: Numericals with Direct, Indirect, Penalty, crash cost and Total Costs. • Time – Cost Trade off in Project Crashing. • Optimal (Minimum) Project Cost and Optimal Project Completion Time.	15

	• Process of Project Crashing. • Numerical Consisting of Maximum Ten (10) Activities. • Numerical based on Maximum Four (04) Iterations of Crashing c) Program Evaluation and Review Technique (PERT) • Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b). • Expected Time (te) of an Activity Using Three Time Estimates. • Difference between CPM and PERT. • Numerical Consisting of Maximum Ten (10) Activities. • Construction of PERT Network using te values of all Activities. • Mean (Expected) Project Completion Time. • Standard Deviation and Variance of Activities. • Project Variance and Project Standard Deviation. • Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value and Simple Questions related to PERT Technique	

Suggested Readings:

- Vora N.D, Quantitative Techniques in Management, 3rd Edition, Tata McGraw Hill co.
- Operations Research Theory And Applications, 6th Edition, Trinity Press.
- Natrajan Balasubramani, Tamilarasi, Operations Research, Pearson Education.
- Kapoor V.K., Operations Research Techniques for Management, 7th Edition, Sultan Chand & Sons
- Taha H.A., Operations Research – An Introduction, 6th Edition, Hall of India.

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.Com(FINANCIAL MARKETS)				**Semester: IV**	
Course: Business Valuation 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 basics of Business Valuation Purpose of business valuation
- To understand valuation models
- To understand valuation of tangible & Intangible assets

Course Outcomes:

- Students should be able to understand valuation during business acquisition and for legal and tax purposes
- Students should be able to solve simple practical problems of valuation based on free cash flow, discounted cash flow, asset / income / market based approach
- Students should be able to compute valuation of Goodwill / Shares , other tangible & Intangible assets

Outline of Syllabus: (per session plan)

Module	**Description**	**No of Hours**
1	Income-Based Valuation Methods	15
2	Market-Based Valuation Methods	15
	Total	**30**

Unit	Topic	No. of Hours/Credits
1	**Income-Based Valuation Methods**	
	Overview of Income Approach: Discounted Cash Flow (DCF) Analysis Understanding Cash Flows: Free Cash Flow to Firm (FCFF) vs. Free Cash Flow to Equity (FCFE) Discount Rates and Cost of Capital: Risk Factors, Beta, Capital Asset Pricing Model (CAPM) Terminal Value Estimation: Perpetuity Growth Model, Exit Multiples Sensitivity Analysis and Scenario Modelling: Assessing Risks and Uncertainties Case Studies: DCF Valuation of Companies in Various Sectors	15
2	**Market-Based Valuation Methods**	
	Comparable Company Analysis (CCA): Identifying and Selecting Comparable Companies Transaction Multiples: Price/Earnings (P/E), Price/Sales (P/S), Enterprise Value/EBITDA (EV/EBITDA) Precedent Transactions Analysis: Analysing Past Mergers and Acquisitions Marketability Discounts and Control Premiums Limitations and Challenges of Market-Based Valuation Valuation Report Preparation: Communicating Findings and Assumptions Effectively	15

Suggested Readings:

- Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley
- The Handbook of Advance Business Valuation: Rovert F Reilly and Robert Swhweish: Mc Graw hill
- Business Valuation: Pitabas Mohanty- Taxmann

- Valuation- Measuring and Managing the value of Companies : Tim Koller- Mc Kinsey & Co

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.

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Fcaulty

Mr. Rishi Jain
PG Alumnus

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Program: B.Com (FINANCIAL MARKETS)				Semester: IV	
Course: Entrepreneurship Management				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:

This course aims to familiarize the students with the art of communicating in the professional world. The student is givenin-depth knowledge of the ways and means of written and other forms of communication in the professional world.

An important objective of the course is to also practically train the students in the art of writing, presenting and attendingan interview

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand growing need for entrepreneurship skills in a rapidly changing world.

CO2: To apply entrepreneurship skills in real life.

Outline of Syllabus: (per session plan)

Module	Description	No of Hours
1	The Entrepreneur	10 lectures
2	Business Planning	10 lectures
3	Key Areas of New Ventures	5 lectures
4	Evolving Concepts in Entrepreneurship	5 lectures
	Total	**30**
PRACTICALS		

Unit	Topic	No. of Hours/Credits
Module 1	**The Entrepreneur** Entrepreneur: Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Coreelements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship. Kakinada Experiment andSchumpeter's Theory. Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation Women Entrepreneur – Development with reference SHGs Social Entrepreneurship- Definition, Importance & Social Responsibility of NGOs. Entrepreneurial Skills, Identifying business opportunities,Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.	10
Module 2	**Business Planning** Forms of Entrepreneurial structures: Sole Proprietorship-meaning, merits and limitations, Partnership-Meaning, Forms, merits and limitations, Corporations-Meaning, merits and limitations, Limited Liability partnerships andcorporations. Franchising-Meaning, types, merits and limitations. Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems. Business Plan: Meaning, Benefits, Developing a businessplan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report	10

Module 3	**Key Areas Of New Ventures** Marketing**:** New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotionstrategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan. Externalenvironmental analysis – PESTLE, Feasibility Report Operations: Size and location of Enterprise, Layout, Inventory Control, Quality Control. Finance**:** Sources of long term and short term finance, Debtfund-Meaning, Merits and limitations, Equity Fund- Meaning, merits andlimitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist Human Resource**:** Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment ofWages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.	5
Module 4	**Evolving Concepts in Entrepreneurship** Social Entrepreneurship: Meaning, Social responsibility of an entrepreneur Barriers to entrepreneurship: Environmental, economic, non-economic, personal and entrepreneurial barriers. Intrapreneurship: Meaning, Characteristics, Entrepreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Entrepreneurial culture, Climate, Fostering Entrepreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing entrepreneurial ventures. Ethics and Entrepreneurship: Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship. Institutional Support to Entrepreneurs: Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015 Business Plan: Creating a successful Business Plan –project idea, plan development	5

Suggested Readings

1. S.L. Gupta and Dr. Arun Mittal, Entrepreneurship Development by International Books House ltd.
2. Vasant Desai, Dynamics of Entrepreneurial Development
3. Willaim D. Bygrave and Andrew Zacharakis, The Portable MBA in Entrepreneurship by, Fourth edition, John Wiley and Sons.
4. S.S. Khanka, Entrepreneurship Development, Sultanchand and Sons ltd.
5. C.B. Gupta and N.P. Shrinivasan, Entrepreneurship Development Sultan chand and sons
6. Sharma Sudhir, Singh Balraj, Singhal Sandeep (2005), "Entrepreneurship Development", Wisdom Publications, Delhi.
7. Badi R.V., Badi N.V. (2010), "Entrepreneurship", Vrinda Publications (P) Ltd., Delhi.
8.
9. Desai Vasant (2009), "The Dynamics of Entrepreneurial Development and Management – Planning for Future Sustainable Growth", Himalaya Publishing House, India. Vasishth Neeru (2008), "Business Organization", Taxmann Allied Services (P.) Ltd.

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component willbe 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 (CA)

40% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	10 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

60% of the total marks per course. Duration of examination will be two and half hours

Question Number	**Description**	**Marks**	**Total Marks**
1	Answer in Brief (Any 2 out of 3)	12	12
2	Answer in Brief (Any 2 out of 3)	12	12
3	Case Study / Short notes	6	6
		Total Marks	30

SVKM's Narsee Monjee College of Commerce & Economics (AUTONOMOUS)

Prepared by

Mr. Jinen Jadhav

Ms. Akshaya Bagwe

Approved by

Signature

Dr. Parag Ajagaonkar
(Principal)

Signatures

Mr. Jinen Jadhav
Chairperson (HOD)

Dr. Kinnari Thakkar
VC Nominee

Mr. Dhimant Shah
Industry Expert

Dr. Akshaya Damani
Subject Expert

Dr. Nandip Vaidya
Subject Expert

Ms. Akshaya Bagwe
Faculty

Ms. Meenakshi Arya
Faculty

Mr. Rishi Jain
PG Alumnus