

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY,
Chhatrapati Sambhajnagar.**



CIRCULAR /SU/UG/NEP/Model College/56/2024.

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management; **the Hon'ble Vice-Chancellor has accepted the syllabus of B.Com. IIIrd & IV Sem. For Model College Ghansawangi, Dist. Jalna as per norms of University Grants Commission and National Education Policy-2020** Under the Faculty of Commerce & Management in his emergency powers under Section 12 [7] of the Maharashtra Public University Act, 2016 on behalf of the Academic Council.

This is effective from the Academic Year 2024-25 and Onwards as per appended herewith.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.NO. SU/B.COM./NEP MODEL
COLLEGE/2024-25 / 10327-36

Date:- 04-12-2024.

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D. J. J. J.
**Deputy Registrar,
Academic Section
Syllabus unit.**

Copy forwarded with compliments to :-

- 1] **The Principals, Model College,
Dr. Babasaheb Ambedkar Marathwada University.**
- 2] The Director, University Network & Information Centre, UNIC, with **a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

**Dr. Babasaheb Ambedkar Marathwada University,
Chhatrapati Sambhajnagar.**



**MODEL COLLEGE
GHANSAWANGIDIST.JALNA**

Syllabus of Commerce

According to National Education Policy 2020

(NEP-2020)

Syllabus of four year

B.Com.Honors in Commerce

III&IV Semester

V.K.
2/12/24

Program structure
Proposed Scheme of Teaching and Evaluation for B.Com Honors major
Semester-III

Sl. No	Category of Courses	Title of the Courses	Course Code	Credit	Distribution of Marking	
					UA	PA
01.	DSC-5	Financial Accounting I	Com-DSC-301	5	60	40
02.	DSC-6	Corporate Accounting	Com-DSC-302	5	60	40
03.	M-3	1 Business Regulatory Framework	Com-M-301	2	30	20
		2 Gender Economics	Com-M-302			
		3 Business Communication I	Com-M-303			
04.	GE/OE-3	1 Advertising Skill	Com-GE-T-301	2	30	20
		2 Project Management	Com-GE-T-102			
		3 Good Governance	Com-GE-T-103			
05.	SEC-3	1 Practical on GE-1	Com-SEC-P-101	2	30	20
		2 Practical on GE-2	Com-SEC-P-102			
		3 Practical on GE-3	Com-SEC-P-103			
06.	VSC-3	Business Ethics	Com-VSC-101	2	30	20
07.	AEC-3	English	AEC-ENG-101	4	30	20
		MIC- Marathi Or MIC-Hindi	L-MAR-101 L-HIN-101	2	30	20
VEC-3	Sustainable Development	VEC-101	2	30	20	
08.	JOC-2	Basic Marketing	COM-JOC-101	2	30	20
CC-3	NSS/NCC/Cultural Activities	CC-101	2	30	20	
Total Credit of First Semester				30		

[Signature]
21/11/24

Program Structure
Proposed Scheme of Teaching and Evaluation for B.Com Honors major
Semester-IV

Sr. No	Category of Courses	Title of the Courses	Course Code	Credit	Distribution of Marking	
					UA	IA
01.	DSC-7	Advanced Financial Accounting II	Com-DSC-201	5	60	40
02.	DSC-8	Cost Accounting	Com-DSC-202	5	60	40
03.	M-4	Audit & Assurance	Com-M-201	2	30	20
		Insurance	Com-M-202			
		Business Communication II	Com-M-203			
04.	GE/OE-4	Digital Marketing	Com-GE-T-201	2	30	20
		Risk Management	Com-GE-T-202			
		Creativity and Innovation	Com-GE-T-203			
		Practical On GE-1	Com-SEC-P-201			
05.	SEC-4	Practical On GE-2	Com-SEC-P-202	2	30	20
		Practical On GE-3	Com-SEC-P-203			
		Artificial Intelligence	Com-VSC-201			
06.	VSC-4	Artificial Intelligence	Com-VSC-201	2	30	20
07.	L-4	L-English	AEC-ENG-201	4	30	20
		MIC- Marathi	L-MAR-201			
		MIC- Hindi	L-HIN-201			
08.	VEC-2	Cyber Security	VEC-201	2	30	20
		Public Relation	COM-VOC-201			
08.	VOC-2	Public Relation	COM-VOC-201	2	30	20
		Final Applied Visual	CC-201			
Total Credit of First Semester				30		

(Signature)
2/2/24

Name of the Program: Bachelor of Commerce (B.Com.)
 Course Code: B.Com. 1.1
NAME OF THE COURSE: FINANCIAL ACCOUNTING

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc..		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the theoretical framework of accounting as well accounting standards. b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. e) Outline the emerging trends in the field of accounting.		
SYLLABUS:		HOURS
Module- 1: Theoretical Framework of Accounting		10
Introduction-Meaning and Scope of Accounting- Objectives of Accounting- Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branched of Accounting- Principles of Accounting-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (INDAS).		
Module -2: Financial Statements of Sole Proprietors		12
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet. Financial statement of Non-manufacturing Concerns, Statement of Profit and Loss and Balance sheet.		
Module. 3: Consignment Accounts		12
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price- problem.		
Module.4: Royalty Accounts		14
Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.		

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- - Green Accounting-Human Resource Accounting, Inflation Accounting, Database Accounting. (Theory Only).

Skill Developments Activities:

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Pro-form invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

1. Muninarayanappa. M and Nirmala. M (2021); Financial Accounting, Jayvee International Publications, Bangalore
2. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13th Edition.
4. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
5. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. I.
6. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
7. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
8. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
9. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical /Practice		
Corporate Accounting DSC-8	4	3	1	0	Pass in XII	Pass in Financial Accounting (DSC-8)

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes

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

1. Analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
2. Prepare financial statements of companies manually as well as using online software.
3. Interpret the valuation of intangible assets and shares.
4. Describe accounting for Amalgamation and Internal Reconstruction of Companies.
5. Prepare Annual Reports of companies and analyse the voluntary and mandatory information contained in them.

SYLLABUS OF DSC-2.1

Unit 1: Accounting for Share Capital and Debentures (6 hours)

Types of shares: Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures. [In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.]

Unit 2: Financial Statements of Companies (12 hours)

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually and using appropriate software. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act, 2013, as applicable.]. Calculation of EPS as per AS 20.

Unit 3: Valuation of Intangible Assets and Shares (9 hours)

Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, and Shareholder Value Added.

Unit 4: Amalgamation of Companies and Internal Reconstruction (9 hours)

- (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
- (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Unit 5: Corporate Financial Reporting (9 hours)

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

Notes:

1. The relevant Accounting Standards (both AS & Ind AS) for all of the above topics should be covered.
2. Any revision of the relevant Indian Accounting Standards/Accounting Standards would become applicable.
3. The relevant provisions of The Companies Act, 2013, as applicable for all of the above topics should be covered.

Practical Exercises:

The learners are required to:

1. Collect prospectus issued by reputed companies, and examine the matters related to issue of shares.
2. Prepare financial statements of companies manually as well as using appropriate software.
3. Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
4. Value Intangible Assets and Shares of a company.
5. Collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.
6. Download annual reports of reputed companies from the websites and analyse the voluntary and mandatory information contained in these statements.
7. Download and analyse notes on accounts from the annual reports of reputed companies from the websites.

Suggested Readings

- Bergeron, B. (2003). *Essentials of XBRL: Financial Reporting in the 21st Century*. (1st Ed.). New Jersey: John Wiley & Sons.
- Dam, B. B., & Gautam, H. C. (2019). *Corporate Accounting*. Guwahati: Gayatri Publications.

- ❶ Goyal, B. K. (2021). *Corporate Accounting*. (7th Ed.). New Delhi: Taxmann Publication.
- ❷ Goyal, V. K., & Goyal, R. (2012). *Corporate Accounting*. (3rd Ed.). New Delhi: PHI Learning.
- ❸ Jain, S. P., & Narang, K. L. (2015). *Corporate Accounting*. New Delhi: Kalyani Publishers.
- ❹ Kumar, A. (2021). *Corporate Accounting*. (7th Ed.). New Delhi: Singhal Publications.
- ❺ Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Corporate Accounting*. (6th Ed.). New Delhi: Vikas Publishing House.
- ❻ Monga, J. R. & Bahadur, R. (2022). *Fundamentals of Corporate Accounting*. (27th Ed.). New Delhi: Scholar Tech Press.
- ❼ Mukherjee, A., & Hanif, M. (2017). *Corporate Accounting*. (2nd Ed.). New Delhi: Tata McGraw Hill Education.
- ❽ Mukherjee, S., & Mukherjee, A. (2019). *Corporate Accounting*. (1st Ed.). New Delhi: Oxford University Press.
- ❾ Sah, R.K. (2019). *Concept Building Approach to Corporate Accounting*. (2nd Ed.). Cengage.
- ❿ Sehgal, A. (2012). *Fundamentals of Corporate Accounting*. (3rd Ed.). New Delhi: Taxmann Publication.
- ⓫ Shakla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts, Vol.-II*. (19th Ed.). New Delhi: S. Chand Publishing.
- ⓬ Tulsian, P. C., & Tulsian, B. (2008). *Corporate Accounting*. (Rev. Ed.). New Delhi: S. Chand Publishing.

Additional Resources

- ❶ Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- ❷ Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- ❸ The Companies Act, 2013 as amended from time to time.

Subject : Business Regulatory Framework
(w.e.f. June 2012)

- Objective :
- 1) To provide basic legal knowledge to commerce Students
 - 2) To create awareness about selective laws
 - 3) To provide exposure to commerce student about Business Regulatory Framework of India.

Semester - III

Unit – I. Introduction of Business Regulatory Framework

Law and business law-Meaning – Nature – Objective – Sources of Business Law – Legal Environment – Object and need of knowledge of Business Law.

Unit - II The Indian Contract Act 1872

Meaning - Nature of Contract-Elements of valid contract- proposal - Acceptance-Free consent - consideration – Agreement declared as void- performance of contract – Discharge of contract- Remedies for Breach of Contract.

Unit - III The Sale of Goods Act 1930

Formation of Contract of Sale- Sale and Agreement to sell – Condition and Warranties – Transfer of property in goods – Transfer of title by Unpaid Seller and his rights- Sale of Auction - Hire Purchase Agreement.

Unit – IV The Right to Information Act 2005

Nature – Scope– Right to information- Procedure of getting information – Public Authorities- The Central information Commission- Constitution and Powers and Functions- The State Information Commission-Constitution and Powers and Functions- Appeal- Penalties.

Semester - IV

Unit – V The Consumer Protection Act 1986

Definition : Consumer- Complainant – Complaint – defect - deficiency –

Consumer Dispute – Scope of Consumer Protection Act – Rights of Consumer Dispute Redressal Agencies : District Forum – State Commission – National Commission.

Unit – VI The Indian Companies Act 1956

Meaning -- Kinds of Companies – Formation of Company -- Documents related with incorporation: Memorandum of Association -- Articles of Association -- Prospectus -- Share Capital -- Company Management and Administration -- Types of Meetings -- Liquidation of Company.

Unit-VII The Securities - Contract (Regulation) Act 1956

Definition-Importance-Functions- Recognition of stock exchange -- Listing of Securities – Trading of securities – penalties and procedure.

Unit-VIII The Security and Exchange Board of India 1992

Establishment of SEBI- Powers and Functions of SEBI-Registration of Stock Brokers -- Sub Brokers -- Share Transfer Agents etc.

No of periods allotted

Units	No. of Periods
Unit -- I	10
Unit -- II	30
Unit -- III	10
Unit -- IV	10
Unit -- V	10
Unit -- VI	30
Unit -- VII	10
Unit -- VIII	10
Total Periods	120

Reference Books

- 1) Elements of Mercantile Law N.D. Kapoor, Sultan chand & Sons New Dehli.
- 2) Mercantile Law S.S. Gulshan Excel Book, New Delhi.
- 3) Business Law S.R. Patel, G. Jamnadas & Co.
- 4) SEBI Guidelines & Listing of Companies – V.A. Avadhani, Himalayapublishing House,
Mumbai.
- 5) Legal Environment of Business K. Aswathappa
- 6) Introduction to Company Law Dr. Avtar Singh Eastum Book Company

Lucknow.

- 7) The Securities & Exchange Board of India Act 1992
Law publishers (India) Pvt. Ltd. Allahabad
- 8) The Right to Information Act 2005
S.K. Kaul, Advocate, Universal LawHouse
Jalgaon.
- 9) The Consumer protection Act 1986
Dehli Law House, Dehli.S all
faculties

Sr. No.	Heading	Particulars
1	<p>Description the course:</p> <p>Including but Not limited to:</p>	<p>Business Communication I (B.Com.)</p> <p>Business communication is an integral part of the commercial and corporate world. The growth of commercial organizations is directly linked to the effectiveness of their methods of communication with all their stakeholders. The success of an organization is also closely linked to its image building. As a discipline, business communication has changed diametrically and exponentially because of the rapid changes in information technology.</p> <p>In this scenario, it is imperative that all corporate professionals should have command over the various dimensions of business communication including the intentional and unintentional, the verbal and non-verbal, the in-person and the digital.</p> <p>The systematic study of business communication prepares the learners to become capable entrepreneurs, professionals, team-members and managers in today's competitive, networked and digitized business world.</p>
2	Vertical :	Ability Enhancement Course
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To make learners familiar with the basics of business communication theory. 2. To make learners aware of digital communication for personal and business use. 3. To improve learners' understanding of verbal and non-verbal communication. 4. To enable learners with effective business correspondence skills. 	

8	<p>Course Outcomes:</p> <p>At the end of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics and significance of business communication theory. 2. Adapt to and use digital communication methods for personal and business purposes. 3. Grasp and effectively use the nuances of verbal and non-verbal communication. 4. Improve their skills in business correspondence.
9	<p>Modules:- Per credit One module can be created</p> <hr/> <p>Module 1: Introducing the Theory of Business Communication (15 Lectures)</p> <hr/> <ol style="list-style-type: none"> 1. Concept of Communication <ul style="list-style-type: none"> - Definition and meaning of communication - Process of communication - Need of communication - Feedback 2. Communication at the Workplace <ul style="list-style-type: none"> - Channels of communication: Downward, Upward, Horizontal, Grapevine - Methods of communication: Verbal and non-verbal 3. Impact of Digital Technology on Communication <ul style="list-style-type: none"> - Internet-enabled communication; Email - Social media: FaceBook, Twitter, Instagram, WhatsApp <hr/> <p>Module 2: Business Correspondence (15 Lectures)</p> <hr/> <ol style="list-style-type: none"> 1. <ul style="list-style-type: none"> - Parts of a business letter - Layouts of a business letter 2. <ul style="list-style-type: none"> - Job application with bio-data - letter of appointment - letter of appreciation - letter of resignation

3. - Emails: Job application via email
- writing and responding to official emails

10

Text Books: N.A.

11

Reference Books:

1. Ashley, A. *A Handbook of Commercial Correspondence*. New Delhi: Oxford University Press, 1992.
2. Aswalthapa, K. *Organisational Behaviour*. Mumbai: Himalaya Publications, 1991.
3. Balan, K.R. and Rayudu, C. S. *Effective Communication*. New Delhi: Beacon Books, 1996.
4. Bangh, L. Sue, Fryar, Maridell and Thomas David A. *How to Write First Class Business Correspondence*. N.T.C. Publishing Group USA, 1998.
5. Benjamin, James. *Business and Professional Communication Concepts and Practices*. New York: Harper Collins College Publishers, 1993.
6. Britt, Deborah. *Improving Business Communication Skills*. Kendall Hunt Publishing Co., 1992.
7. Bovee Courtland, L. and Thrill, John V. *Business Communication Today*. McGraw Hill, New York, Taxman Publication, 1989.
8. Drucher, P.F. *Technology, Management and Society*. London: Pan Books, 1970.
9. Eyre, E.C. *Effective Communication Made Simple*. Kolkata: Rupa and Co., 1985.
10. Ecouse, Barry. *Competitive Communication: A Rhetoric for Modern Business*. New Delhi: OUP, 1999.
11. Fisher, Dalmar. *Communication in Organisation*. Mumbai: Jaico Publishing House, 1999.
12. Frailley, L.E. *Handbook of Business Letters*. Revised Edn. New Jersey: Prentice Hall Inc., 1982.
13. Flyn, Nancy. *The Social Media Handbook*. Wiley, 2012.
14. Gartside, L.E. *Modern Business Correspondence*. Plymouth: McDonald and Evans Ltd, 1980.
15. Ghanekar, A. *Communication Skills for Effective Management*. Pune: Everest Publishing House, 1996.
16. Labade, Sachin, Katre Deepa et al. *Communication Skills in English*. Orient Blackswan, Pvt Ltd, 2021.
17. Shainesh, G. and Githa Heggde. *Social Media Marketing: Emerging Concepts and Applications*. Springer Nature Singapore, 2018

12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination												
13	<p>Continuous Evaluation through:</p> <ul style="list-style-type: none"> • Performance in activities: 10 marks (The class may be divided into batches to conduct the oral activities by creating formal schedule for the same before the semester End Examination.) • Written assignments or projects: 10 marks (Learners will have to write and submit written assignments in a timely manner.) <p>Suggested Activities:</p> <ul style="list-style-type: none"> • Use of social media accounts for purpose of business communication • Making short presentations on given topics • Official letter writing/ email writing exercises • Role play focusing on channels and methods of communication 													
14	<p>Format of Question Paper: for the final examination</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><i>External / Semester End Examination</i></td> <td style="width: 20%; text-align: center;"><i>Marks: 30</i></td> <td style="width: 20%; text-align: right;"><i>Time: 1 Hours</i></td> </tr> <tr> <td>Q.1. Essay Type Questions (Any One out of two on Unit I)</td> <td></td> <td style="text-align: right;">Marks 10</td> </tr> <tr> <td>Q.2. Essay Type Questions (Any One out of two on Unit II)</td> <td></td> <td style="text-align: right;">Marks 10</td> </tr> <tr> <td>Q.3. Short Notes/Problem (Any Three out of five on all Units)</td> <td></td> <td style="text-align: right;">Marks 10</td> </tr> </table>		<i>External / Semester End Examination</i>	<i>Marks: 30</i>	<i>Time: 1 Hours</i>	Q.1. Essay Type Questions (Any One out of two on Unit I)		Marks 10	Q.2. Essay Type Questions (Any One out of two on Unit II)		Marks 10	Q.3. Short Notes/Problem (Any Three out of five on all Units)		Marks 10
<i>External / Semester End Examination</i>	<i>Marks: 30</i>	<i>Time: 1 Hours</i>												
Q.1. Essay Type Questions (Any One out of two on Unit I)		Marks 10												
Q.2. Essay Type Questions (Any One out of two on Unit II)		Marks 10												
Q.3. Short Notes/Problem (Any Three out of five on all Units)		Marks 10												

PROJECT MANAGEMENT

Semester	:	IV Core	
Title of the Subject / Course	:	Project Management	
Course Code	:		
Credits	:	4	Duration in Hrs. : 40

Learning Objectives

1	To introduce students of Management to concepts of Project
2	To apply and evaluate success parameters of cost, time and quality in project management
3	To apply various techniques as cpm/pert/earned value analysis and projected financial statements
4	To enable student to conceive an idea, evaluate it's feasibility and make it workable.

Module:

Sr. No.	Content	Activity	Learning outcomes
1.	Overview of Project Management: Concepts and attributes of Project, Project lifecycle and stake holders, Project Organization, WBS, Scope and priorities, Project Identification, Market feasibility with Moving Average and Exponential smoothing methods, Techno-economic feasibility, Government policy to location, legal aspects. Preparation of DPR	Numerical examples and lectures	6 hrs Introduce concepts of basics of project management, Evaluate new project proposals, prepared detailed project report.
2.	Project Planning : Time and cost estimates with AON and AOA conventions, Budget estimates, Network analysis, Float analysis, crashing concepts	Numerical examples and lectures	9 hrs Understand network diagram, critical path, concepts of crashing network.
3.	Project scheduling and Risk Management: Gantt chart, splitting and multitasking, Risks in time estimates,	Numerical examples and lectures	6 hrs Define risks in project management, make resource charts, find

	PERT analysis		probability of completion of project.
4.	Project Organization : Role and responsibilities of Project Manager, Team development model, sources of conflicts, conflict resolution	Lectures	3 hrs understand organization structure, flow of authority and responsibility
5.	Earned value analysis : 'S' curve, Cost and schedule performance indices using network, Revised estimates of cost and time	Numerical examples and lectures	3 hrs Understand concepts of earned value, prepare revised estimates of cost and time.
6.	Financial analysis: Profitability analysis ,Using NPV, IRR, Payback and discounted Payback period, PI. Preparation of projected statements of Income-expenditure and balance-sheet	Numerical examples and lectures	6 hr Evaluate project Financially, make projected statements of proposal
7.	Computer applications and Softwares for Project Management	Demonstration lectures	3 hr introduce student to different softwares.
8.	Project Management Cases	cases, presentation	4 hr apply all above principles To cases, students Presentations.

Text books:

1	Project Planning estimation and assessment by Prasanna Chandra
2	Project Management : The Managerial Process by Gray and Larson 3E Tata McGraw-Hill
3	Quantitative Techniques in Management by N D Vohra

Reference books:

1	Project Management Managerial Emphasis by Meredith and Mantel
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Course Title: GOOD GOVERNANCE	
Total Contact Hours: 45	Course Credits: 3
No. of Teaching Hours/Week:3	Duration of ESA/Exam: 2 Hours
Formative Assessment Marks: 40	Summative Assessment Marks: 40+60=100

Course Objective: To make the students aware on different issues that exists in the sphere of governance. Through this paper students need to understand the emerging issues and their causes to the emergence of public policies.

Learning Outcome:

At the end of the course the students shall -

- Understand the concept of governance and good governance and also their differences.
- Familiarize with the ethical foundations of governance and changes witnessed in the initiatives of governance that has bearing on effectiveness of policies.
- Be able to understand the measures taken to reform the governance and will be able to appreciate the measures taken to control issues of governance.

25

Unit	Contents of Course-OE-2	45 Hours
Unit-I	<p>Chapter-1 INTRODUCTION Historical Roots of Governance Concept of Governance and its features Differentiate Government and Governance</p> <p>Chapter-2 Concept of Good Governance, World Bank Prescription and Indicators</p> <p>Chapter 3- Conceptual Framework of Governance- Rule of Law, Openness & Transparency, Accountability, Social Audit. Differentiating Governance and Good Governance (SSS)</p>	15 Hours

Unit-II	<p>Chapter-4 Models of Measuring Governance- Procedural Measure, Capacity Measure and Output Measure</p> <p>Chapter-5 Corruption- Causes and Measures to combat corruption- Right to Information, Lokpal, Lokayukta Redressal of Citizens' Grievances (SSS) Protection of Whistle blowers Civil Society (Anna Hazare Movement)</p> <p>Chapter-6 Measuring Governance Agencies- UNDP Human Development Report: HDI (SSS) Transparency International- Corruption Perceptions Index</p>	15 Hours
Unit- III	<p>Chapter-7 ETHICS, GOVERNANCE AND PUBLIC POLICY Ethical Foundations of Governance Morale, Ethics and Professions standard in public services (SSS) Constitutional values and its relationship with ethics</p> <p>Chapter-8 CITIZEN- Heart of Governance and Public Policy</p>	15 Hours
	<p>Citizens: A perspective from New Public Administration, New Public Management and New Public Service.</p> <p>Chapter-9 E- GOVERNANCE Evolution of E- Governance E- Governance Issues and Challenges (SSS) E governance Initiatives: A case study of SAKALA</p>	

Exercise:

- Classify the major factors that are hindering effectiveness in governance and give your suggestions
- Identify the local ombudsman and whistleblowers in India and write a brief note
- Make a comparison of developed and developing countries on various indicators of Human Development.

Suggested Readings:

1. Bellamy Christine and John Taylor (1998), Governing in the Information Age, Buckingham Open University Press.
2. Bhatnagar S.C (2004) E- Government From vision to Implementation: A practical guide with case studies, Sage publications New Delhi.
3. Michael.E. Milkovich (2012), Digital Governance- New Technologies for improving public service participation Routledge, Taylor and Francis group New York.
4. Bowler and T. Donovan (2002), Democracy, Institutions and Attitudes about Citizen influence on government, British Journal of Political Science, Vol. 32.
5. Ali Farazmand (2004) Sound Governance: Policy and Administrative Innovations Praeger publishers, WestPort.
6. Bever Mark (2013), The Sage Handbook of Governance Sage publications London.
7. Katherine Berscha and Sandra Botero (2014), Measuring Governance: Implications of conceptual choices, European journal of Development and Research, Vol. 26.
8. Shantanu Devarajan (2008), Two comments on Governance Indicators: Where are we, where we should be going? The world Bank research Observer, Vol. 23.
9. Francis Fukuyama (2013) What is Governance, Working Paper Centre for Global development,

New York Washington.

10. Kathe Callahan (2007). Elements of Effective Governance: Measurement, Accountability and Participation CRC, press, Taylor and Francis group Boca Raton.
11. Toolkit for Good Local Self Governance – Center for Budget and Policy Studies

Pedagogy:

The course shall be taught through the Bridge Courses, Lecture, Tutorial, Interactive Sessions, Self-guided Learning Materials, Open Educational Resources (OER) as reference materials, Practical Exercises, Assignments, Seminars, Group Discussions and Week-end Counseling Classes.

Business Ethics

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

Unit 1: Business Ethics

No. of classes: 8 / Marks: 8

Introduction – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics

Unit 2: Principles of Business Ethics

No. of classes: 8 / Marks: 8

Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]

Unit 3: Ethics in Management

No. of classes: 8 / Marks: 8

Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.

Unit 4: Corporate Culture

No. of classes: 8 / Marks: 8

Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics

Unit 5: Ethics & Corporate Governance

No. of classes: 8 / Marks: 8

Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]

Suggested Readings:

- * Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
- * Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
- * Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
- * Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
- * Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
- * Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
- * Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
- * SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
- * Hisrich, Manimala, Peters & Shepherd, *Entrepreneurship*, McGraw-Hill
- * Kumar Arya, *Entrepreneurship*, Pearson
- * Bamford and Bruton, *Entrepreneurship*, McGraw Hill
- * SIDBI Reports on Small Scale Industries Sector.
- * Roy, *Entrepreneurship*, Oxford
- * Albuquerque, *Business Ethics*, Oxford
- * Ferrell, Fraedrich, Farrell, *Business Ethics*, Cengage

OBJECTIVE:

- To enable the students to understand the maintaining of accounts for various types of business firms including non- profit organizations.

OUTCOME:

- The students will be able to prepare the final accounts of business firms and NPO and they will be able to account for loss of stock.

UNIT – I Branch Accounts:

Meaning – Objectives – Types of Branches – Dependent Branches – Features – Goods Sent to branch at Cost price and Invoice price – Preparation of Branch account and other relevant ledger accounts in the books of Head Office (Debtors system only)

UNIT – II Departmental Accounts:

Meaning – Objectives – Basis of apportionment of expenses and incomes – Preparation of Trading and Profit and loss account in columnar method and Common Balance sheet (Sole trading concerns only)

UNIT – III Consignment Accounts:

Meaning – Consignor – Consignee – Goods consigned at Cost price and Invoice price – Commission – Types of Commission - Abnormal loss – Valuation of Stock – creation of stock reserve account – Problems on Consignment both Cost price and Invoice price.

UNIT – IV Fire Insurance Claims:

Meaning of fire insurance – need – Loss of stock by fire – steps involved in the computation of fire claims – Average clause – Treatment of abnormal line goods – Problems on computation of fire insurance claims including average clause and abnormal line of goods.

UNIT – V Final accounts of Non-Profit Organisations:

Meaning of Non-profit organisations – objectives – need – capital receipts and capital expenditure - revenue receipts and revenue expenditure – treatment of special items – Problems on preparation of Income and Expenditure account and Balance sheet from Receipts and Payments account.

SKILL DEVELOPMENT

1. Preparation of account sales with imaginary figures.
2. Calculation of fire insurance claims with imaginary figures.
3. Collection of final accounts of a Non-Profit Organisation and identifying Capital and revenue items
4. Visit any branch and collect the financial statements of the branch.
5. Preparation of Departmental Trading and Profit/Loss account with imaginary figures.

Books for Reference:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
 2. Financial Accounting; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons.
 3. Financial Accounting; Prof B.H Suresh and Dr. G.H Mahadevaswamy
 4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
 5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributors.
- Financial Accounting – II: S.Anil kumar, V. Rajesh kumar and B.Mariappa,

Cost Accounting	Lectures	Tentative Marks Allocation
Unit I: Introduction (11 hours) Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.	11	18
Unit II: Elements of Cost: Material and Labour (09 hours) (a) <i>Materials</i> : Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives (b) <i>Employee (Labour) Cost</i> : Accounting and control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor’s differential piece wage.	09	18
Unit III: Elements of Cost: Overheads (09 hours) Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.	09	18
Unit IV: Methods of Costing (09 hours) Job costing, Contract costing, Process costing (including process losses, valuation of work in-progress). Service costing (only transport)	09	27
Unit V: Cost Accounting Book Keeping Systems (07 hours)	07	09

An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits		
Total	45	90

Unit wise detailed guidelines were finalized as follow:

Unit I: Introduction: The unit contains both theoretical as well as practical topics. Practical question should be asked on preparation of cost sheet, preparation of cost sheet should be discussed after teaching all elements of cost. Treatment of various items of cost while preparing cost sheet should be as per the relevant Cost Accounting Standard (CAS) issued by The Institute of Cost Accountants of India. No theory question on Cost Accounting Standards.

Unit II: Elements of Cost: Material and Labour:

(a) *Materials:* Theoretical questions from the entire unit along with practical questions on valuation of incoming materials, inventory decisions relating to- how much to buy in a single order and when should an organization buy i.e. calculation of EOQ and different stock levels, methods of pricing of issues under perpetual inventory system. No theory question on CAS-06 will be asked.

(b) *Employee (Labour) Cost:* The unit contains both theoretical as well as practical topics. Simple Practical questions may be asked on calculation of employee turnover rate and wages of a worker under different methods of payment and incentive under Halsey, Rowan, Taylor's differential piece wage schemes.

Unit III: Elements of Cost: Overheads-Theoretical questions from the entire unit along with Simple practical questions on primary and secondary distribution of overheads, calculation of overhead rates including machine hour rate and treatment of under and over- absorption of overheads

Unit IV: Methods of Costing: Theoretical questions from the entire unit along with practical questions on Job costing, Contract costing, Process costing (including process losses, valuation of work in-progress as per FIFO method only). Service costing (only transport)

Unit V: Cost Accounting Book Keeping Systems: Theoretical questions from the entire unit along with practical questions on Reconciliation of cost accounting profit with financial profits.

Auditing & Assurance	
Full Marks - 100	
Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
<u>Total</u>	<u>100 marks</u>

Marks shown against the units indicate marks for Semester–end Examinations

- UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L)**
- Definition-Nature-Scope and Objectives of Independent Financial Audit
 - Basic Principles Governing an Audit, Concept of Auditor’s Independence
 - Errors and Fraud-Concepts, Means of doing Fraud, Auditor’s Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation
 - Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP);
 - Standards on Auditing (SA)- Concept and Purpose
- (This unit should be studied with SA 200[REVISED] and SA 240[REVISED])*

- UNIT – II AUDIT PROCEDURES AND TECHNIQUES (15M 15L)**
- Auditing Engagement-Audit Planning- Audit Programme (Concept)
 - Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum.
 - Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence
 - Routine Checking, Test Checking and Auditing in Depth
 - Concept of Analytical Procedure and Substantive Testing in Auditing.
 - Audit of Educational Institutions, Hospitals and Hotels
- (This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)*

- UNIT – III AUDIT RISK AND INTERNAL CONTROL SYSTEM (10M 10L)**
- Audit Risk – Concept and Types only.
 - Internal Control- Definition, Objectives
 - Internal Check- Definition, Objectives
 - Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor’s Work
- (This unit should be studied with SA 610)*

UNIT – IV VOUCHING, VERIFICATION AND VALUATION (10M 10L)

- Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses.
- Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) Non- Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors).

UNIT - V COMPANY AUDIT (15M 15L)

- Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor
- Branch Audit and Joint Audit
- Depreciation – Concept and Provisions of the Companies Act
- Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act. Legal Decisions and Auditor's Responsibility

UNIT – VI AUDIT REPORT AND CERTIFICATE (10M 10L)

- Definition – Distinction between Report and Certificate- Different Types of Report
- Contents of Audit Report (As per Companies Act and Standards on Auditing)
- True and Fair View – Concept
- Materiality – Concept and Relevance

(This unit should be studied with SA 700)

UNIT – VII OTHER THRUST AREAS (10M 10L)

- Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act
- Management Audit - Concepts, Objectives, Advantages
- Tax Audit – Concepts, Objectives, Legal Provisions
- Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)

Notes:

- 1) The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.
- 2) If new Laws or Rules are enacted in place of the existing laws and rules, the syllabus would include the corresponding provisions of such new laws and rules with immediately following Academic Year.
- 3) Students are expected to develop analytical mind for answering problem based questions along with the theoretical questions.

Suggested Readings:

- Tandon et al, Practical Auditing, S.Chand
- Gupta & Arora, Fundamentals of Auditing, TMH
- Jha, A., Auditing, Taxmann
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing

Business Communication-II

Description of the course:

"Business Communication in banking" focuses on the principles and practices of effective communication within the banking sector. It covers topics such as written and oral communication, customer service interactions, and professional etiquette, tailored to the specific context of banking operations. The subject emphasizes the importance of clear, concise, and professional communication in fostering positive customer relationships and ensuring regulatory compliance.

Aims & Objectives:

1. To develop communication to effectively engage with customers, address inquiries, and provide assistance in a professional manner.
2. To emphasize the importance of clear and accurate communication ensuring that information is conveyed transparently.
3. To promote effective communication within streamline operations and enhance productivity.

Course outcomes:

1. Students will inculcate proficiency in various forms of business communication ensuring professionalism in all interactions.
2. Students will develop strong customer relationship management to enhance customer satisfaction and loyalty.
3. Students will collaborate effectively with colleagues from different departments and levels of the organization, facilitating the exchange of information, ideas, and feedback to achieve common goals and objectives in banking operations

Sr. No.	Modules	No. of Lectures
1	Oral Communication	15
2	Written Communication and Modern Tool of communication	15
Total		30

Sr. No.	Modules
1	Oral Communication
	A) Meaning, Nature, Scope, characteristics, Principles of effective oral communication, Importance of body language in oral communication, Confidence building, Ways to build confidence, Importance of eye contact. B) Job Interviews - conducting and giving interviews, Do's and Don'ts of job interview. C) Group Discussion - nature, do's and don'ts of group discussion, Opening of topic, discussion, summary and observer's comments
2	Written Communication and Modern Tool of communication
	A) Written communication- significance in business writing, Language of business writing, Structure of Business letters, Types of business letters - order, enquiries and replies, sales letters, complaints, claims and adjustment letters, goodwill letters., Communication in Organization - Formal Channels – Vertical, Horizontal, Diagonal communication., Internal Channels - Informal channels: Grapevine, rumors, Mannerisms and etiquettes at workplace. B) Modern tools of Communication: Telex, Telegram, Fax, Voice Mail, Teleconferencing, Videoconferencing, Dictaphone, SMS, MMS, Internet, Social Media Sites, chatbot

References:

- "Effective Business Communication" by Herta A. Murphy, Herbert W. Hildebrandt, Jane P. Thomas, published by McGraw-Hill Education.
- "Banking and Finance: Communication Skills for the International Banking and Finance Student" by Marion Grussendorf, published by Addison Wesley Longman
- "Banking and Financial Services: Communication Skills Guide for Employees" by American Bankers Association, published by American Bankers Association.
- "Banking Communication Handbook" by Michael Ewing-Chow, published by Marshall Cavendish International (Asia) Pte Ltd.

Digital Marketing

Description of the course:

"Introduction to Digital Marketing" provides an overview of digital marketing strategies and tools. It covers topics such as social media marketing, search engine optimization (SEO), email marketing, and content marketing, aiming to equip students with foundational knowledge for leveraging digital channels to reach and engage target audiences effectively. The subject emphasizes the importance of data-driven decision-making and adapting to the evolving digital landscape.

Aims & Objectives:

1. Aims to familiarize students with the concept of digital marketing and its current and future evolutions.
2. Aims to equip students with the ability to understand and subsequently create strategic and targeted campaigns using digital media tools.
3. It aims to achieve business goals by interlinking with digital platforms

Course outcomes:

1. Students will understand the concept of digital marketing and its real-world iterations
2. Students will articulate innovative insights of digital marketing enabling a competitive edge
3. Students will understand how to create and run digital media based campaigns.

Sr. No.	Modules	No. of Lectures
1	Foundations of Digital Marketing	15
2	Digital Marketing Strategies and Techniques	15
	Total	30

Sr. No.	Modules
1	Foundations of Digital Marketing Fundamentals of Digital marketing & Its Significance, Terminology used in Digital Marketing Traditional Marketing Vs Digital Marketing, Evolution of Digital Marketing, Digital Marketing Landscape, Key Drivers, Digital Consumer & Communities, Gen Y & Netizen's expectation & influence wrt. Digital Marketing.
2	Digital Marketing Strategies and Techniques The Digital users in India, Digital marketing Strategy- Consumer Decision journey, Segmenting & Customizing messages, Digital advertising Market in India, Skills in Digital Marketing, Digital marketing Plan, Email Marketing, Mobile Marketing, different type of ad tools, Ad placement techniques

References:

- "Digital Marketing: Strategy, Implementation, and Practice" by Dave Chaffey, Fiona Ellis-Chadwick, Kevin Johnston, and Debra Zahay (Publisher: Pearson Education India)
- "Digital Marketing: A Practical Approach" by K. Rajagopal (Publisher: McGraw Hill Education India Pvt. Ltd.)
- "Digital Marketing: Concepts, Strategies, and Data Analytics" by Dr. Subash Jain and Dr. Poonam Garg (Publisher: I.K. International Publishing House Pvt. Ltd.)
- "Digital Marketing: Strategy, Implementation and Practice in India" by Ankita Tandon, Subho Ray, and Pradeep Chopra (Publisher: Pearson Education India)

Name of the Course: Risk Management

Sr. No.	Heading	Particulars
1	Description of the course:	Risk Management in Banking is the process of identifying, assessing and mitigating risk, that impacts banks financial stability and reputation
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To develop a detail understanding of the fundamental concepts of risk and risk management. 2. To develop a detail understanding of Interest Rate Risk and Market Risk 3. To develop a detail understanding of Credit Risk and Liquidity Risk 4. To understand the types of risk faced by banks and the processes followed by banks for managing and mitigating risks.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to develop a detail understanding of the fundamental concepts of risk and risk management. 2. Learners will be able to develop a detail understanding of Interest Rate Risk and Market Risk 3. Learners will be able to develop a detail understanding of Credit Risk and Liquidity Risk 4. Learners will be able to understand the types of risk faced by banks and the processes followed by banks for managing and mitigating risks.
9	Modules	
	Module I: Introduction to Risk Management (15 Hours)	
	<ul style="list-style-type: none"> • Concept of Risk • Types of Risk • Risk Management Strategies 	
	Module II: Interest Rate Risk and Market Risk (15 Hours)	
	<ul style="list-style-type: none"> • Interest Rate Risk Management: Concept, Source, Interest Rate Risk and Credit Risk, Managing Interest Rate Risk • Market Risk Management: Market Risk and its Types. • Calculating Market Risk Exposures, Inflation and Exchange Rates 	
	Module III: Credit Risk and Liquidity Risk (15 Hours)	
	<ul style="list-style-type: none"> • Credit Risk Management: Credit Risk Exposures, Types, Managing Credit Risk • Management of Non-Performing Assets (NPAs): Definition, Concept and Categorization of NPAs • Liquidity Risk 	
	Module IV: Sovereign Risk and Insolvency Risk (15 Hours)	
	<ul style="list-style-type: none"> • Sovereign Risk Events • Evaluation of Sovereign Risk • Insolvency Risk Analysis through Capital Adequacy Ratios 	
10	References Books:	

1. L. Gopinathan - "Risk Management in Banking: Theory and Practice" -2021.
2. Mallikarjunappa T. H. - "Risk Management in Banking" – 2019.
3. M. R. Shah - "Risk Management in Indian Banks: Emerging Issues and Challenges" - 2019
4. Rama Subramaniam - "Bank Risk Management: Challenges and Strategies" – 2020.
5. Raghuram Rajan - "Advanced Risk Management Techniques in Banking" - 2020
6. S. K. Pradhan - "Banking and Financial Risk Management" - 2020
7. S. K. Bhattacharya - "Banking and Finance Risk Management: A Comprehensive Guide" – 2021.
8. Tapan K. Purohit "Principles of Banking and Risk Management" - 2021
9. V. S. Somanath - "Risk Management in Banks: Emerging Issues and Challenges" 2019.
10. Vasanth K. - "Banking Risk and Risk Management" – 2020.

Creativity and Innovation

This course aims at familiarizing students with the basics of creativity and innovation so that they can easily understand that both creativity and innovation involve some process by which one can learn how to be creative and innovative for organizational success.

Course Description

This course contains introduction, creativity, creative process, innovation, type, sources and principles of innovation, product innovation, process innovation, idea and other innovation, financial support for innovation.

Course Details

Unit 1: Introduction

Concepts of creativity and innovation; Linking creativity, innovation and entrepreneurship; Creativity, critical thinking and creative thinking.

Unit 2: Creativity

Role of creativity; Components of creativity; Creativity techniques – problem reversal, forced analogy, attribute listing, mind maps and brain storming; Factors influencing creativity – encouragement, autonomy, resources, pressures and mental blocks.

Unit 3: Creative Process

Creativity as a process; Nature of creative process – knowledge accumulation, incubation, idea experience, and evaluation and implementation; Developing creativity – recognizing relationships, developing a functional perspective, using brains and eliminating muddling mind-sets; Creative climate.

Unit 4: Innovation

Nature of innovation; Innovation and related terms invention, growth, creativity, design, exploitation, change, failure, entrepreneurship, customers, knowledge and society; Drivers of innovation – emerging technologies, competitor actions, new ideas from customers, strategic partners and employees, and emerging changes in the environment; Major myths of innovation.

Unit 5: Types, Sources and Principles of Innovation

Types of innovation – invention, extension, duplication and synthesis; Sources of innovation – unexpected occurrences, incongruities, process needs, industry and market changes, demographic changes, perceptual changes and knowledge-based concepts; Principles of innovation – action orientation, simple and understandable product, process or service, humble and small start, try test and revise, learning from failure, rewarding heroic activity, and hard and continuous work.

Unit 6: Product Innovation

Concept and nature; Product innovation – incremental improvements, additions to product families, next-general products and new core products; Design methods from product innovation – phase review, stage gate and product and cycle time excellence (PACE).

Unit 7: Process Innovation

Concept and nature; Approaches to process innovation - just-in-time, total quality management, lean manufacturing, supply chain management and enterprise resource planning; Product and process innovation

Unit 8: Service and Other Innovation

Concept and nature; Types of service operations – quasi-manufacturing service, mixed service and pure service; Incremental and radical innovations; Other classifications – disruptive innovation.

Unit 9: Financial Support for Innovation

Need for financial support for innovation; Venture capital environment; Sources of venture capital – angel investors and venture capitalists; Government support of innovation; Non-government support of innovation.

Basic Books:

1. Kuratko, Donald F. and Hodgetts Richard M., *Entrepreneurship: Theory, Process and Practice*. New Delhi: Thompson Southwestern
2. O'Sullivan, David, *Applying Innovation*. New Delhi: SAGE Publications

Reference Books:

1. HBP, *Fostering Creativity*, Boston: Harvard Business Press
2. Afuah, Allan, *Innovation Management*, New Delhi: Oxford University Press
3. Conway, Steve and Steward, Fred, *Managing and Shaping Innovation*, New Delhi: Oxford University Press

Artificial Intelligence

Course Outcomes (COs):

At the end of the course, students will be able to:

- * Appraise the theory of Artificial intelligence and list the significance of AI.
- * Discuss the various components that are involved in solving an AI problem.
- * Illustrate the working of AI Algorithms in the given contrast.
- * Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI.
- * Apply the AI concepts to build an expert system to solve the real-world problems.

Course Content (Artificial Intelligence)

	Details of topic	Duration
Course – 1 - Azure AI Fundamentals (AI-900)	AI-900 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> i. Introduction to AI on Azure ii. Use visual tools to create machine learning models with Azure Machine Learning iii. Explore computer vision in Microsoft Azure iv. Explore natural language processing v. Explore conversational AI vi. Tune Model Hyperparameters - Azure Machine Learning (Reading) vii. Neural Network Regression: Module Reference - Azure Machine Learning (Reading) 	05 hours
Practical	<ol style="list-style-type: none"> 1. Prepare the data 2. Model the data 3. Visualize the data 4. Analyse the data 5. Deploy and maintain deliverables 	13 hours

Course – 2 - Data Analyst Associate (DA-100)	DA-100 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> 1. Get started with Microsoft data analytics 2. Prepare data for analysis 3. Model data in Power BI 4. Visualize data in Power BI 5. Data analysis in Power BI 6. Manage workspaces and datasets in Power BI 7. Key Influencers Visualizations Tutorial - Power BI 8. Smart Narratives Tutorial - Power BI Microsoft Docs 	08 hours
Practical	<ol style="list-style-type: none"> 1. Describe Artificial Intelligence workloads and considerations 2. Describe fundamental principles of machine learning on Azure 3. Describe features of computer vision workloads on Azure 4. Describe features of Natural Language Processing (NLP) workloads on Azure 	13 hours