



Malad Kandivli Education Society's
NAGINDAS KHANDWALA COLLEGE
 OF COMMERCE, ARTS & MANAGEMENT STUDIES
 AND SHANTABEN NAGINDAS KHANDWALA COLLEGE OF SCIENCE

(Re-accredited (3rd cycle) by NAAC with 'A' Grade)
 ISO 9001 : 2015 Certified

Autonomous (2016-17)

Educational Excellence Award By Indus Foundation, U.S.A.
 IMC Ramkrishna Bajaj National Quality Commendation Certificate

Providing Syllabus copy of the courses highlighting the focus on employability/
 entrepreneurship/ skill development along with their course outcomes.

Sr. No.	Courses	2016-17	2017-18	2018-19	2019-20	2020-21	Total
1	Bachelor of Commerce (B.COM)	✓	✓	✓	✓	✓	5
2	Bachelor of Arts (B.A)	✓	✓	✓	✓	✓	5
3	Bachelor in Management Studies- (BMS)	✓	✓	✓	✓	✓	5
4	Bachelor of Commerce (Accounts and Finance)- BAF	✓	✓	✓	✓	✓	5
5	Bachelor of Commerce (Banking and Insurance)-BBI	✓	✓	✓	✓	✓	5
6	Bachelor of Commerce (Financial Markets)- BFM	✓	✓	✓	✓	✓	5
7	Bachelor of Science - Information Technology (B.Sc IT)	✓	✓	✓	✓	✓	5
8	Bachelor of Science- Computer Science(B.Sc CS)	✓	✓	✓	✓	✓	5
9	Bachelor of Arts- Multimedia and Mass Communication (B.A.MMC)	✓	✓	✓	✓	✓	5
10	Bachelor of Management Studies- Sports Management (BMS-SM)	X	X	✓	✓	✓	3
11	B. Com. Honours in Actuarial Studies	X	X	X	✓	✓	2
12	B.A. Honours in Apparel Design and Construction	X	X	X	✓	✓	2
13	B. Com. Honours in International Accounting	X	X	X	✓	✓	2
14	Bachelor of Management Studies- E commerce operations	X	X	X	X	✓	1
15	B.Sc. (Honours) in Integrative Nutrition & Dietetics	X	X	X	X	✓	1
16	BBA in Tourism and Travel Management	X	X	X	X	✓	1
17	B.Sc. in Interior Design	X	X	X	X	✓	1
18	Master Of Commerce-(M.COM)- Accountancy	✓	✓	✓	✓	✓	5
19	Master Of Commerce-(M.COM)- Management						
20	Master of Arts (Economics)	✓	✓	✓	✓	✓	5
21	Master of Arts (Geography)	✓	✓	✓	✓	✓	5
22	Master of Arts (Psychology)	X	X	X	✓	✓	2
23	Master of Science (Information Technology) (M.Sc IT)	✓	✓	✓	✓	✓	5
24	Master's Degree - Sports Management (MSM)	X	X	✓	✓	✓	3
25	Master of Science (Geo-informatics) (M.Sc GeoInformatics)	X	X	X	X	✓	1
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Prof. (Dr.) Moushumi Datta
 I/c. Principal



Course of B Com (Banking and Insurance)

**Third Year
Semester –VI**

AUDITING-II

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Audit of Limited Companies	15
Module 2	Audit of Banking Companies	15
Module 3	Audit of Insurance Companies	15
Module 4	New Areas of Auditing and Professional Ethics and Misconduct	15
		60

Course Objectives:

1. To enhance the understanding of conceptual knowledge of auditing in limited companies.
2. To give an over view of process of audit in banking companies in India
3. To give an understanding of procedure of audit in insurance companies in India
4. To orient learners towards understanding the new areas of auditing and consequences of misconduct in professional capacity as chartered accountants.

Course Outcome:

After completion of this course the learner will be able to:

CO1: Identify the steps needed to prepare for an audit of Companies and report results thereon. (level: Understand)

CO2: Know the steps for performing an audit and report results of a Banking Company. (level: Understand)

CO3: Know the steps for performing an audit and report results of an Insurance Company. (level: Understand)


CO4: Apply auditing practices to different nature of Concerns in the changing business environment with professional ethics. (level: Analyse)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	Audit of Limited Companies	15
	Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility), Representations by Management, Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.	
2.	Audit of Banking Companies (Employability)	15
	Introduction of Banking Companies, Form and Content of Financial Statements, Qualifications of Auditor, Appointment of Auditor, Remuneration of Auditor, Power of Auditor, Auditor’s Report, Format of Audit Report, Long Form Audit Report, Conducting an Audit, Initial Consideration by Statutory Audit, Internal Control System, Verifications of Assets and Balances.	
3.	Audit of Insurance Companies (Employability)	15
	Audit of Companies carrying General Insurance Business, Audit of Companies carrying Life Insurance Business, Applicability of Accounting Standards (AS 3, 4,9,13,17), Books and Registers to be maintained, Submission of Reports and Returns, Audit of Accounts, Preparation of Audit and Internal Controls.	
4.	New Areas of Auditing and Professional Ethics and Misconduct	15
	Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit. Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment. Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants.	


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Recommended Reading Material

- Auditing Principles & Practices – SK Basu
- Sharma, T.R., Auditing Principles & Problems, Sahitya Bhavan, Agra
- Spicer & Pegler, Practical Auditing
- Woolf, Emile, Auditing Today
- Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson
- Auditing Assurance Standards and Guidelines issued by IC



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Course of B Com (Banking and Insurance)

Third Year
Semester –VI

INTERNSHIP BASED PROJECT WORK

(with effect from 2019-20)

Project work based on internship in the study area

Inclusion of internship in the course curriculum of the B.Com. (Banking & Insurance) programme is one of the ambitious aspects in the programme structure. The main objective of this inclusion is to give an opportunity to the students to acquaint them with practical exposure and application of the syllabus studied at under-graduate level. Students are expected to report the guiding teacher on regular basis and update her work undertaken during internship. At the end of their internship a Project report has to be submitted summarizing their experience. (Employability)

Course Outcomes:

After the completion of the Course, the Learner will be able to:

CO1: Grab the opportunity to work in the office environment and become employable.
(Understanding)

CO2: Evaluate the various situations that arise in a corporate world and to apply the concepts in real life. (Understanding)

CO3: Explore a career path and network with professionals in the field. They can apply their theoretical knowledge in the work field and develop skills to maneuver the corporate world.
(Apply)

CO4: Discuss the various experiences to the mentors and report it in a systematic manner. Demonstrate the same through power point presentation and viva. (Analyse and create)

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Guidelines for Internship based project work

- Minimum one month/150 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A report has to be brief in content and must include the following aspects:
 - **Executive Summary:**
 - A bird's eye view of your entire presentation has to be precisely offered under this category.
 - **Introduction on the Company:**
 - A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - **Statement and Objectives:**
 - The mission and vision of the organization need to be stated enshrining its broad strategies.
 - **Your Role in the Organisation during the internship:**
 - The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - **Challenges:**
 - The challenges confronted while churning out theoretical knowledge into practical world.
 - **Conclusion:**
 - A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be of minimum 30 pages


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Course of B Com (Banking and Insurance)

Third Year
Semester –VI

MARKETING IN BANKING AND INSURANCE

(with effect from 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Marketing and Service Marketing	15
Module 2	Consumer Behaviour	15
Module 3	Rural Marketing	15
Module 4	E- Marketing	15
		60

Course Objectives:

1. To widen the scope of the learner in understanding the concept of marketing.
2. To make them aware of the importance of consumer behaviour
3. To delve deeper into the problems of rural marketing.
4. To enhance the knowledge of learner in terms of changes the styles of marketing from traditional to modern.

Course Outcome:

After completion of this course the learner will be able to:

CO1: Identify the key issues of marketers of financial services due to the peculiar characteristics of services (Level: Understanding)

CO2: Comprehend the key external influences in the marketing of financial services (Level: Apply)

CO3: Analyse the customer encounter management and managing customer information for marketing decisions (Level: Analyse)

CO4: Design ways to overcome the challenges of 21 st century to the banking and insurance service providers (Level: Apply)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Marketing and Service Marketing (Skill Development)	15
	Meaning, Definition, Importance, Marketing Mix, Market Segmentation, Marketing Strategy, Channels of Marketing, Marketing of Banking and Insurance Products, Marketing Research, Introduction, Process and Types. Meaning, Concept, Evolution and Characteristics of Service Marketing. Need and Importance of Service Marketing, 7 P's of Services Marketing Mix, Service Marketing Mix Strategies for Banking and Insurance and Marketing Logistics	
2.	Consumer Behaviour	15
	Introduction to Consumer Behaviour, Consumer Expectations, Consumer Buying Behavior, Role of Consumer in Service Delivery, Consumer Responses, Consumer Delight – Concept and Importance. Consumer Behaviour and Marketing Communications: Introduction, Marketing Communication Flow, Communication Process, Interpersonal Communication, Persuasive Communication, Source, Message, Message Appeals, Communication Feedback.	
3.	Rural Marketing	15
	Rural Marketing -Concept and Scope ,Nature of Rural Markets , Attractiveness of Rural Markets ,Rural Vs Urban Marketing ,Characteristics of Rural Consumers ,Buying Decision Process ,Rural Marketing Information System ,Potential And Size of Rural Markets. Pricing Strategy, Pricing Policies, Innovative Pricing Methods for Rural Markets, Promotion Strategy, Appropriate Media, Designing Right Promotion Mix, Promotional Campaigns. Distribution- Logistics Management, Problems Encountered, Selection of Appropriate Channels, New Approaches to Reach Out Rural Markets – Electronic Choupal Applications.	
4.	E- Marketing (Employability)	15
	E-marketing: Scope, Benefits and Problems, E-marketing Techniques, Internet Marketing, Digital Marketing and E-marketing E-Marketing Mix Strategy , Introduction, Objectives, the 4Ps in E-Marketing, Additional 3Ps in E-Marketing of Services, the 2P+2C+3S Formula in E-Marketing	



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Recommended Reading Material

1. Marketing Management -Philip Kotler, Prentice Hall of India New Delhi.
2. Service Marketing- S. M. Jha, Himalaya Publishing House, Mumbai.
3. Essence of Service Marketing- Adrian Payne, Prentice Hall of India New Delhi.
4. Service Marketing- Hellen Woodruffle, Macmillan Publishers, India, Delhi.
5. E- Marketing - Judy Strauss, Raymond Frost, Pearson Prentice Hall, 2009, 5th Edition
6. Marketing Management – An Asian Perspective Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan UIHaque – Pearson Education 2010.
7. Rural Marketing – Text and Cases, C.S Krishnamacharayu and Lathiha Ramkrishnan, Pearson Education.
8. Service Marketing – Christopher Loveloca, Pearson Education



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Course of B Com (Banking and Insurance)

**Third Year
Semester –VI**

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(with effect from 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Portfolio Management – An Introduction & Process	15
Module 2	Portfolio Management – Valuation	15
Module 3	Fundamental Analysis and Technical Analysis	15
Module 4	Efficient Market Theory & CAPM	15
		60

Course Objectives:

1. To widen the scope of the learner in understanding the role of portfolio managers.
2. To understand the method of valuation of portfolio management.
3. To develop an inclination towards understanding the fundamental and technical analysis.
4. To enhance the practical knowledge efficient market theory and CAPM

Course Outcome:

After completion of this course the learner will be able to:

CO1: Understand the technical terms used in field portfolio management. (level: Understand)

CO2: Apply the Valuation methods in valuation of selected portfolios. (level: Apply)

CO3: Compare the difference between Fundamental and Technical Analysis. (level: Understand)

CO4: Analyse the efficient market theories and calculate the CAPM (level: Analyse)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	Portfolio Management – An Introduction & Process	15
	<p>Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors. Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and Factors Conducive for Investment in India.</p> <p>Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model. (Skill Development)</p>	
2.	Portfolio Management – Valuation (Employability)	15
	<p>Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p> <p>Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p>	
3	Fundamental Analysis and Technical Analysis	15
	<p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt Equity Ratios, Total Debt Ratio, Proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of Risk (Leverages)</p> <p>Dow Theory</p> <p>Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory</p>	



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	Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis	
4.	Efficient Market Theory & CAPM	15
	Random Walk Theory The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.	

RECOMMENDED READING MATERIAL

- Francis J.C Investments, Analysis and Management McGraw Hill New York.
- Pistolesse Clifford Using Technical Analysis Vision Books
- Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management



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Course of B Com (Banking and Insurance)

**Third Year
Semester –V**

AUDITING-I

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Auditing	15
Module 2	Audit Planning, Procedures and Documentation	15
Module 3	Auditing Techniques and Internal Audit Introduction	15
Module 4	Auditing Techniques: Vouching and Verification	15
		60

Course Objectives:

1. To enhance the understanding of conceptual knowledge of auditing.
2. To understand basic principles governing an audit and types of audits.
3. To orient learners towards understanding the stages in auditing like planning, documenting, evidence collection etc.
4. To enumerate the steps in audit of Income and Expenditure and Assets and Liabilities.

Course Outcome:

After completion of this course the learner will be able to:

CO1: Understand the technical terms, basic principles and broad structure of types of audit. (level: Understand)

CO2: Recognize the steps for preparing an audit plan, audit programme and audit documentation. (level: Understand)

CO3: Enumerate and test the design of internal control for companies. and internal audit in conduct of statutory audit. (level: Understand)

CO4: logically arrange the steps in audit of Income and Expenses and Verification of Assets and Liabilities (level: understand)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Auditing	15
	<p>Basics–Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>Errors & Frauds–Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud</p> <p>Principles of Audit –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</p> <p>Types of Audit – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.</p>	
2.	Audit Planning, Procedures and Documentation	15
	<p>Audit Planning –Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach.</p> <p>Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before Commencing Work, Overall Audit Approach</p> <p>Audit Working Papers - Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p> <p>Audit Notebook – Meaning, Structure, Contents, General Information, Current Information, Importance.</p>	
3.	Auditing Techniques and Internal Audit Introduction	15
	<p>Test Check-Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions.</p> <p>Audit Sampling -Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample.</p>	

	<p>Internal Control -Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>Internal Audit -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.</p>	
4.	Auditing Techniques: Vouching and Verification (Skill Development)	15
	<p>Audit of Income - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received.</p> <p>Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.</p> <p>Audit of Assets Book Debts / Debtors, Stocks -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures.</p> <p>Audit of Liabilities - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.</p>	

Recommended Reading Material

- CA Surbhi Bansal – Audit and Assurance
- Taxmann – Auditing by Aruna Jha
- Dr.S Meenakumari – Fundamentals of Auditing
- Baldev Sachdeva & Jagwant Singh Pardeep Kumar – Auditing theory & Practice
- B.N.Tandon, Practical Auditing.


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Course of B Com (Banking and Insurance)

**Third Year
Semester –V**

RESEARCH METHODOLOGY

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Research	15
Module 2	Data Collection and Processing	15
Module 3	Data Analysis and Interpretation	15
Module 4	Advanced Statistical Techniques and Research Report	15
		60

Course Objectives:

1. To provide basic knowledge of research.
2. To understand the method of data collection and data processing.
3. To understand ways of analysing data and ways to interpret them.
4. To apply advanced statistical techniques and reporting the research outcome.

Course Outcome:

After the completion of the course the Learner will be able to:

CO1: Identify and discuss the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research project. (Level: Understanding)

CO2: Employ appropriate research approaches including sampling, data collection and questionnaire design for specific business problems. (Level: Apply)

CO3: Develop advanced critical thinking skills and demonstrate enhanced writing skills. (Level: Apply)

CO4: Develop a research proposal (Level: Create)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Research	15
	Meaning, Objectives and Importance of Research <ul style="list-style-type: none"> • Types of Research • Research Process. • Characteristics of Good Research • Hypothesis-Meaning, Nature, Significance, Types and Sources. • Research Design- Meaning, Definition, Need and Importance, Steps, Scope and Essentials of a Good Research Design. • Sampling- a) Meaning of Sample and Sampling, b)Methods of Sampling i) Non-Probability Sampling-Convenient, Judgment, Quota, Snow ball ii) Probability- Simple Random, Stratified, Cluster, Multi Stage.	
2.	Data Collection and Processing	15
	Types of Data and Sources-Primary and Secondary Data Sources Methods of Collection of Primary data <ol style="list-style-type: none"> a. Observation- i) structured and unstructured, ii) disguised and undisguised, iii)mechanical observations (use of gadgets) b. Experimental i)Field ii) Laboratory c. Interview – i) Personal Interview ii) focused group, iii) in-depth interviews Method d. Survey- Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening. e. Survey instrument- i) Questionnaire designing. <ol style="list-style-type: none"> a. Types of questions-i) structured/close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions. b. Scaling techniques- i) Likert scale, ii) Semantic Differential scale. 	
3.	Data Analysis and Interpretation (Employability)	15
	Processing of Data- Meaning & Essentials of i) Editing ii) Coding iii) Tabulation <ul style="list-style-type: none"> • Analysis of Data-Meaning, Purpose, Types. • Interpretation of Data-Essentials, Importance, Significance and Descriptive Analysis • Testing of hypothesis- One Sample T- Test, ANOVA, F-test, Chi Square and Paired Sample Test 	
4.	Advanced Statistical Techniques and Research Report (Skill Development)	15

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	<p>Introduction, Characteristics and Application of</p> <ul style="list-style-type: none"> • Correlation and Regression Analysis • Factor Analysis • Cluster Analysis • Discriminant Analysis • Multidimensional Scaling <p>Report writing – i) Meaning, Importance, Structure, Types, Process and Essentials of a Good Report.</p>	
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Recommended Reading List

- Exploratory and Confirmatory Factor Analysis- Understanding Concepts and Applications(2004) – Bruce Thompson First Edition
- Interpreting Economic and Social Data – A Foundation of Descriptive Statistics (2009) - Othmar W. Winkler - Springer
- Regression Modelling Strategies (2015) – Frank E Harrell, Jr Springer Series in Statistics.
- Research Methodology (2014) – Deepak Chawla and Neena Sondhi, Vikas Publishing House.



Course of B Com (Banking and Insurance)

Second Year
Semester –IV

FINANCIAL MANAGEMENT –II

(with effect from 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Working Capital Management	15
Module 2	Management of Components of Working Capital	15
Module 3	Financial Planning	15
Module 4	Financial Policy and Corporate Strategy	15
		60

Course Objectives:

1. To widen the scope of the learner in management of working capital in business enterprises
2. To delve deeper into the components of working capital
3. To enhance the knowledge of learner in terms of planning finances
4. To provide broad understanding of the financial policy and corporate strategies.

Course Outcome:

After completion of this course the learner will be able to:

CO1: Understand and Apply determination of working capital of trading and manufacturing concerns. (Level: Understanding and Apply)

CO2: Manage inventory, receivables and cash in an efficient manner through the various models and techniques available at disposal (Level: Apply)

CO3: Apply the technique of budgeting and budgetary control in drafting functional, fixed, flexible and master budget. (Level: Analyze)

CO4: Evaluate the companies in context to the level of leverage applicable to the companies (Level: Analyze)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	WORKING CAPITAL MANAGEMENT	15
	Management of Working Capital in India, Estimating working capital needs, Operating or working capital cycle, Working Capital Financing: Trade Credit; Bank Credit; Commercial Papers; Certificate of Deposits (CDs); Financing.	
2.	MANAGEMENT OF COMPONENTS OF WORKING CAPITAL	15
	Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. Receivables Management: Objectives; Credit Policies; Credit Terms; and Collection Policies, Inventory Management: Objectives; and Techniques.	
3.	FINANCIAL PLANNING (Entrepreneurship)	15
	Introduction, Meaning and Essentials of Budget, Types of Budget, Advantages of Budgeting, Zero Based Budgeting, Master Budget, Sales Budget, Production Budget, Material Budget, Cash Budget and Flexible Budget.	
4.	FINANCIAL POLICY AND CORPORATE STRATEGY (Entrepreneurship)	15
	Meaning of Strategic Financial Management, Strategic financial decision making framework, Functions of Strategic financial management, Business Risk and Financial Risk Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-Business Purpose.	



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Evaluation Pattern

Evaluation Methods for the 25 Marks Component

- | | | |
|------|------------------------------------|------------------------------------|
| I. | Written Assignment | (10 marks) |
| II. | Internal Test | (20 marks converted to 10) marks) |
| III. | Class Participation and attendance | (05 marks) |

Question Paper Pattern for Periodical Class Test Written Class Test (20Marks)

1	Match the Column / Fill in the Blanks/ Multiple Choice Questions (1 Marks each)	05 Marks
2	State whether True or False	05 Marks
3	Answer in Brief (Attempt Any Two of the Three) (5 Marks each)	10 Marks

Question Paper Format for the 75 Marks Component

1. Attempt any 2 of 3 questions from Unit I (7.5*2)
2. Attempt any 2 of 3 questions from Unit II (7.5*2)
3. Attempt any 2 of 3 questions from Unit III (7.5*2)
4. Attempt any 2 of 3 questions from Unit IV (7.5*2)
5. Case Study (5*3)

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks

Recommended Reading Material

- Financial Management: I M Pandey, Vikas Publishing House.
- Financial Management: M. Y. Khan, P.K. Jain, Tata McGraw Hill.
- Financial Management : Ravi M Kishore, Taxman
- Financial Management : James C Van Horne, Prentice Hall
- Financial Management: Prassana Chandra, Prentice Hall.
- Financial Management: Chandra Haribariran Iyer: IBHL Publication.



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Course of B Com (Banking and Insurance)

**Second Year
Semester –IV**

INFORMATION TECHNOLOGY IN BANKING & INSURANCE – II

(with effect from 2019-20)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	E-banking Business Models	15
Module 2	Induction of Techno Management	15
Module 3	IT Applications and Banking	15
Module 4	MS-Office: Packages for Institutional Automation	15
		60

Course Objectives:

1. To provide basic awareness about E-banking business models
2. To make them understand about the induction of techno management.
3. To understands ways of application of IT in banking.
4. To apply concepts of Ms-office.

Course Outcome:

After completion of this course the learner will be able to:

CO1: Understand the various e-banking models. (Level: Understanding)

CO2: Understand the trends in banking and Information Technology including crypto currency (Level: Apply)

CO3: Apply of IT in banking and other companies for digital payment. (Level: Apply)

CO4: Practical application of MS OFFICE in boosting business performance (Level: Apply)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	E-BANKING BUSINESS MODELS	15
	Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models. Use of Crypto currency and use of any other mode to make payment.	
2.	INDUCTION OF TECHNO MANAGEMENT	15
	Development Life Cycle, Project Management, Building Data Centers, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools □ Technological Changes in Indian Banking Industry Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions (CBS), Human Resource Development (HRD)-The Road Ahead. Technology in Banking Industry: Teleconferencing, Internet Banking, Digital Signature in Banking, MICR-Facility for 'paper-based' clearing, Cheque Truncation Dealing with Fraudulent transactions under CTS Efficient customer service, smart quill computer pen, Institute for Development & Research in Banking & Technology (IDRBT). E-Checks-Protocols and Standards. Problems on mechanization, e-Banking-RBI Regulations & Supervision, Technology Diffusion.	
3.	IT APPLICATIONS AND BANKING (Entrepreneurship)	15
	Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money- any latest mobile application to make payment.	
4.	MS-OFFICE: PACKAGES FOR INSTITUTIONAL AUTOMATION	15
	MS-PowerPoint presentation: Internal links between slides, hyperlinks, embedding multimedia content onto the slides (video/audio/stylish text), slide animation, timer, creating new presentation by existing theme, import online themes, creating a template of presentation, save and run the slide show (.ppsx) – use of master slide in presentation. How to use mobile application? BHIM or any other app for banking purpose. Introduction to Tally ERP 9.0 – Basic features – pass voucher	



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	<p>entries – few advanced features.</p> <p>Applications of Internet: Introduction to e-mail, writing professional e-mails, creating digitally signed documents, use of outlook express: configuring outlook express, creating and managing profile in outlook, sending and receiving e-mails via outlook express, Emailing the merged documents, boomerang facility of email, Google drive: usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files.</p> <p>(Entrepreneurship)</p>	
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Recommended Reference Books

- Sanjay Soni and Vinayak Aggarwal, Computers and Banking, M/s Sultan Chand & Sons, New Delhi, 1993.
- Uppal, R.K. “E-Banking in India (Challenges & Opportunities)”, New Century Publications, New Delhi, 2007.
- General Bank Management from Indian Institute of Banking and Finance by MACMILAN
- Modern banking Technology-by Firdos Temurasp Shroff -published by-Northern Book Center, New Delhi
- General Bank Management from Indian Institute of Banking and Finance by MACMILAN
- Microsoft Office Professional2013-Step by step - By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couch


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Course of B Com (Banking and Insurance)

**Second Year
Semester –III**

Direct Taxation

(with effect from 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Basic Terms (S: 2, 3, and 4) & Scope of Total Income Based on Residential Status (S: 5 & 6 both)	15
Module 2	Heads of Income (S: 14; 14A)	15
Module 3	Deduction from total Income	15
Module 4	Computation of total Income for Individual	15
		60

Course Objectives:

1. To enhance the understanding of conceptual knowledge basic terms used in taxation laws.
2. To understand the various heads of income.
3. To orient learners towards understanding the various deduction from income.
4. To compute the total income of individuals

Course Outcomes:

Upon successful completion of the course, the learner will be able to:

CO 1: Acquire the complete knowledge of basic concepts of income tax (Level: Understand)

CO 2: Compute the income under various heads taking into consideration the exempted incomes (Level: Apply)

CO 3: Calculate the taxable income after the eligible deductions. (level: Apply)

CO 4: Calculate the taxable income for individuals (Level: Apply)


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Detailed Syllabus:

Module	Topic	No. of lectures
1.	BASIC TERMS (Section 2, 3, and 4) & Scope of Total Income Based on Residential Status (Section 5 & 6 both)	15
	Assessee, Assessment, Assessment Year, Annual value Business, Capital Assets, Income, Person, Previous Year Transfer Scope of total Income based on Residential Status (Section 5&6 both)	
2.	HEADS OF INCOME (S: 14; 14A)	15
	Salary (Section 15 to 17) Income from House Properties (Section 22 to 27) Profit and Gain From Business (Section 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A and 43B) Capital Gain (Section 45, 48, 49, 50, 54, 55) Income from Other Sources (Section 56 to Section 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources,	
3.	DEDUCTION FROM TOTAL INCOME	15
	Section 80C, 80CCC, 80D, 80DD, 80E, 80 U	
4.	COMPUTATION OF TOTAL INCOME FOR INDIVIDUAL (Employability)	15
	Comprehensive Practical Examples	

Recommended Reading Material

- Direct Taxes Law & Practice –V.K. Singhania
- Direct Taxes Laws - T.N. Manohara
- Professional Approach Direct Taxes – Ahuja & Gupta
- Service Tax – V.S. Datey
- Direct Taxes Law & Practice - Dinkar Pagare.
- Service Tax- Sanjeev Agarwal & Parthsarthy
- Personal Investment & Tax Planning Yearbook - N.J. Yasaswy,
- Law and Income Tax - A.C. Sampathy Iyengar, Bharat Publishing House, Allahabad.
- Master Guide to Income Tax Act - Pradeep S. Shah & Rajesh S. Kadakia, Taxmann
- Direct Taxes - Dr. B.B. Lal
- Income Tax and Central Sales Tax by Girish Ahuja, Ravi Gupta, Jain book depot.
- Indirect Taxes by V.S. Datey published by Taxmann


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Course of B Com (Banking and Insurance)

**Second Year
Semester –III**

INFORMATION TECHNOLOGY IN BANKING & INSURANCE - I

(with effect from 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Electronic Commerce	15
Module 2	E Banking	15
Module 3	MS Office: MS- Excel	15
Module 4	Cyber Law & Cyber Security	15
		60

Course Objectives:

1. To provide basic knowledge of E-commerce and
2. To explain the process of E-Banking.
3. To teach them Ms Excel and its application
4. To sensitise the students regarding cyber laws and cyber securities.

Course Outcome:

After completion of this course the learner will be able to:

CO1: Understand the elements of E-commerce (Level: Understanding)

CO2: Recognize the process and application of e-banking (Level: Application)

CO3: Apply the Excel formulas in calculation of interest and other areas in banking and insurance
(Level: Apply)

CO4: Equip them with cyber laws and cyber security in digital platforms. (Level: Understanding)



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Detailed Syllabus:

Module	Topic	No. of lectures
1.	INTRODUCTION TO ELECTRONIC COMMERCE	15
	<p>E-Commerce Framework - E-Commerce and media convergence, anatomy of E-Commerce Applications, E-Commerce Consumer and Organization Applications</p> <p>The network Infrastructure for Electronic Commerce - Market forces influencing the I-way, Components of I-way, Network Access Equipment</p> <p>E-Commerce and World Wide Web - Architectural framework of E-Commerce, WWW and its architecture, hypertext publishing, technology behind the Web, Security and the web</p>	
2.	E-BANKING	15
	<p>Meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking.</p> <p>Electronic Payment System Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing an EPS</p>	
3.	MS Office: MS –Excel (Skill Development)	15
	<p>MS-Excel: Manipulating data, Working with charts, Working with PIVOT table and what-if analysis; Advanced excel functions- Vlookup (),hlookup(),PV(), FV(),average(),goal seek(),AVERAGE(), MIN(), MAX(), COUNT(),COUNTA(), ROUND(), INT(), nested functions, name ,cells/ranges/constants, relative, absolute & mixed cell references, >,<=operators, Logical functions using if, and, or =, not, date and time functions & annotating formulae, MS Excel advanced features- Financial functions: pv(), pmt (), fu()... logical functions:if(), and (), or ()...., lookup functions, what if analysis, pivot table, conditional table.</p> <p>Application in Banking and Insurance Sector – Calculation of Interest, Calculation of Installment, Calculation of Cash Flow, Calculation of Premium, Calculation of risk coverage in Insurance and Reporting.</p>	
4.	CYBER LAW &CYBER SECURITY:	15
	<p>Need of Cyber Law, History of Cyber Law in India</p> <p>Cyber Crimes: Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call & SMS forging, e-mail related crimes, Denial of Service Attacks, Hacking, Online shopping frauds, Credit card frauds, Cyber Stalking</p> <p>Cyber Security: Computer Security, E-Security, Password Security and Reporting internet fraud</p>	


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Recommended Reading List

- E-banking in India – Challenges and Opportunities by Rimi Jatana
- Computers & Banking – By Soni & Agarwal
- e-Commerce – By David Whitely
- Microsoft Office Professional (2013-step by step)
- Computers & Banking – M/s Sultanchand & Sons



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Course of B Com (Banking and Insurance)

**Second Year
Semester –III**

Management Accounting
(with effect from 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Management Accounting	15
Module 2	Financial statements analysis	15
Module 3	Working Capital Management	15
Module 4	Management of profits/dividend policy	15
		60

Course Objectives:

1. To widen the scope of the learner towards Accounting in Managerial decisions
2. To develop an inclination towards understanding financial statement analysis of companies.
3. To enhance the practical knowledge managing working capital
4. To inculcate the importance of profit and policies relating to dividends.

Course Outcome:

Upon successful completion of the course, the learner will be able to:

CO 1: Describe the various management accounting techniques useful for decision making
(Level: Understand)

CO 2: Analyse the financial statements and calculate financial ratios of different companies
(Level: Apply)

CO 3: Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances. (level: Apply)

CO 4: Calculate the working capital requirements of trading and manufacturing companies
(Level: Apply)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	INTRODUCTION TO MANAGEMENT ACCOUNTING	15
	Meaning and Definition , Scope, Functions , Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting	
2.	FINANCIAL STATEMENTS ANALYSIS (Skill Development)	15
	<p>Introduction to Corporate Financial Statements : Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements.</p> <p>Financial Statement Analysis Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis.</p> <p>Ratio analysis: Meaning, classification, Du Point Chart, advantages & limitations.</p> <p>Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio.</p> <p>Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio,</p> <p>Combined Ratio: Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital, Return on Equity Capital, Dividend Pay-out Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.</p>	
3	WORKING CAPITAL MANAGEMENT	15
	Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization, Operating Cycle.	
4.	MANAGEMENT OF PROFITS/DIVIDEND POLICY	15


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	Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision	
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RECOMMENDED READING MATERIAL

- Cost management – Saxena and vashist
- Cost and management accounting – Ravi N Kishor
- Essential of management accounting – P.N.Reddy, Himalaya publication.
- Advanced Management Accounting – Robert S Kailer.
- Financial of management Accounting – S.R. Varshey, Wisdom.
- Introduction of management accounting learning – Charbs T Horngram, PHI.
- Management Accounting – I.M Pandey, Vikas Publications.
- Cost and management accounting – D.K.Mattal, Galgotia Publications.
- Cost accounting Theory and Practice-M.N.Arora,Sultan Chand and sons.
- Management Accounting – Khan and Jain, Tata Megraw Hill.
- Management Accounting – R.P.Rastogi.



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Course of B Com (Banking and Insurance)

Second Year
Semester –III

RISK MANAGEMENT

(with effect from 2019-20)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Foundation of Risk Management	15
Module 2	Capital Market Risk Management	15
Module 3	Credit Market Risk Management	15
Module 4	Risk Measurement	15
		60

Course Objectives:

1. To make the students understand the foundation of risk management.
2. To make them well verse in capital market risk management
3. To give them detailed understanding of credit market risk management
4. To give them an overview about risk measurement.

Course Outcome:

Upon successful completion of the course, the learner will be able to:

CO 1: Acquire the complete knowledge of basic concepts risk management (Level: Understand)

CO 2: Enumerate the risks involved in capital market (Level: Understand)

CO 3: Describe credit risk management in banking sector (Level: Understand)

CO 4: Apply various techniques of risk management to mitigate the risk (Level: Apply)


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Detailed Syllabus:

Module	Topic	No. of lectures
1.	FOUNDATION OF RISK MANAGEMENT	15
	<ul style="list-style-type: none"> • Basic risk types • The role of risk management • Enterprise Risk Management(ERM) • History of financial disasters and risk management failures • 2007 financial crisis 	
2.	CAPITAL MARKET RISK MANAGEMENT	15
	<ul style="list-style-type: none"> • Equity, currencies and commodities markets in India • Introduction to Derivatives • Forward, Future and Option contracts • Hedging through Derivatives Contract • Fixed-income securities • Fixed-income risk management through derivatives • Rating agencies 	
3.	CREDIT MARKET RISK MANAGEMENT	15
	<ul style="list-style-type: none"> • Introduction, Information required for evaluation of credit risk • Procedure for credit risk management, Credit lifecycle • Loan review mechanism • RBI guidelines on Credit Rating Framework in Banks • Introduction to Basel Norms and calculation of capital adequacy ratio 	
4.	RISK MANAGEMENT (Employability)	15
	<ul style="list-style-type: none"> • Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting) • Linear Value-at-risk (application to market, credit and operational risk) • Option Valuation • Risk-adjusted return on capital (RAROC) and beta calculation • Risk management of derivatives (application to convertible risk) • Interest rates and measures of interest rate sensitivity 	



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Recommended Reading Material

- Quantitative Risk Management, By Alexander J.MC Neil, Rudiger Frey and Paul Embrechts, Princeton series in Finance.
- Risk management and Financial Institutions, John C. Hull.



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Course of B Com (Banking and Insurance)

**First Year
Semester –II**

ORGANISATIONAL BEHAVIOUR

(with effect from 2019-20)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Organizational Behavior	15
Module 2	Individual Behavior	15
Module 3	Group Behavior	15
Module 4	Organizational Dynamics	15
		60

Course Objectives:

1. To provide basic knowledge of key approaches and Models relating to Organizational Behavior.
2. To identify specific steps managers can take to motivate the employees.
3. To understand ways of acting effectively and finding ways for controlling human behavior.
4. To apply different concepts relating to managing of conflicts, change, time and stress.

Course Outcome:

Upon successful completion of the course, the learner will be able to:

CO1: understand the Organisational structure of companies (level: Understand)

CO2: Effectively understand the behaviour of individuals in an organisation (level: Understand)

CO3: Effectively understand the behaviour of groups in an organisation (level: Understand)

CO4: Comprehend the theories of motivation and resolve conflict in organisation (level: Apply)


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Detailed Syllabus:

Module	Topic	No. of lectures
1.	INTRODUCTION TO ORGANIZATIONAL BEHAVIOR	15
	Organizational behaviour: Meaning, Nature, Goals, Elements, Scope and Models. Organizational Culture: Work culture, Ways for making work culture effective and lively. Organizational Development: Meaning, Nature, Techniques and Importance	
2.	INDIVIDUAL BEHAVIOR	15
	Personality: Concept, Determinants, traits, IQ, EQ, SQ Learning: Concept, Process, Principles, Theories, Methods Perception: Concept, Factors, Theories. Johari window Values Emotions and Attitude.	
3.	GROUP BEHAVIOR	15
	Groups and Teams: Concept, Formation, Types and Distinguish between Groups and Teams. Power and Politics: Concept, Basis, Types, Reasons and Managing Transactional Analysis: Concept, Types, Ego State, Life positions. Virtual teams, Group Cohesiveness and Group decision making.	
4.	ORGANIZATIONAL DYNAMICS (Entrepreneurship)	15
	Conflict Management and Negotiations: Concept of Conflict, Types, Sources, Consequences and Management strategies including negotiations. Leadership: Concept, Features, Importance, Traits, Styles and Theories. Motivation: Concept, Features, Types, Importance and Theories Time and stress management	


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Recommended Reading List

- Stephen P. Robbins “Organizational Behavior” Prentice Hall of India Private Ltd.
- Mirza S. Saiyadain “Organizational Behaviour” Tata Mc. Graw Hill.
- John Bratton “Work and Organizational Behaviour” Militza Callinan Carolyn Forshaw and Peter Sawchuk Palgrave Macmilla, New York.
- Margie Parikh and Rajen Gupta “Organizational Behaviour” Tata Mc. Graw Hill Education Private Limited, New Delhi.
- Suja Nair “Organizational Behaviour” Himalaya Publishing House, Mumbai.
- John. R. Schermerhorn, James Hunt, Richard Osborn, Mary Ulh Bien, “Organizational Behaviour” John Wiley and Sons Publications, San Fransisco.
- Don Hellriegel & John W. Slocum “Organizational Behaviour”, South Western Cenage Learning Publications.
- Joan V. Gallos “Organizational Development” John Wiley and Sons Publications, San Francisco.


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Course of B Com (Banking and Insurance)

First Year Semester –I

Financial Accounting – I (with effect from 2016-17)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Accounting	15
Module 2	Stock Valuation & Hire purchase	15
Module 3	Final Accounts of manufacturing & trading concern	15
Module 4	Issue of Shares & Debentures	15
		60

Course Objectives:

1. To enhance the understanding of conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.
2. To understand the concept of recording, classifying, and summarizing the transactions in the books of accounts,
3. To orient learners towards understanding the Bank reconciliation statements. And to teach the learner the method of preparation of final accounts.
4. To make them understand the whole process of issue of Shares and Debentures.

Course Outcome:

Upon successful completion of the course, the learner will be able to:

CO1: Acquire conceptual knowledge of basics of accounting in accordance with standards. (level: understand)

CO2: Develop the skill of recording classifying and summarising accounting transactions. (level: Apply)

CO3: Equip with the knowledge of accounting process and preparation of final accounts of sole trader and manufacturer (level: Apply)

CO4: Determine the process of Issue of shares and Debentures. (level: understand)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	INTRODUCTION TO ACCOUNTING	15
	Meaning, scope, objectives, need, importance and limitations of accounting. Basic accounting terminology. Branches of accounting. Accounting concepts, Conventions and Principles. Double Entry System, Classifications of accounts, Rules of debit and credit. Writing of journal Entries and Ledger, Sub division of journal and Trial Balance. (Skill Development) Classifications of Income, Expenditure and Receipts on the basis of capital and revenue	
2.	STOCK VALUATION & HIRE PURCHASE	15
	Stock valuation (FIFO and Weighted Average Method only) Hire Purchase Transactions (calculation of interest, accounting as per asset purchase method only, exclude repossession)	
3.	FINAL ACCOUNTS OF MANUFACTURING & TRADING CONCERN	15
	Accounting Standard 1 Trading Account, Profit and Loss Account, Balance Sheet, Adjustment Entries.	
4	ISSUE OF SHARES & DEBENTURES	15
	Issue of Shares Share and share capital: nature and types. Accounting for share capital: issue and allotment of shares, Public subscription of shares - over subscription and under subscription of shares; Issue at Par, and Premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash, Bonus Shares Accounting treatment of forfeiture and re-issue of shares. Concept of ESOP Balance Sheet extracts related to Share Issue Issue of Debentures Meaning & types of Debentures, Issue of Debentures at par, premium and discount, Issue of Debentures with Consideration of Redemption, Issue of Debentures for consideration other than cash. Balance Sheet Extracts related to Issue of Debentures	



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Recommended Reading List

- *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumba*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- *Compendium of Statement and Standard of Accounting, ICAI*
- *Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi*
- *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
- *Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*
- *Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raitthatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi*



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Course of B Com (Banking and Insurance)

**First Year
Semester –I**

BUSINESS COMMUNICATION-I

(with effect from 2016-17)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Theory of Communication and Leadership	15
Module 2	Obstacles to Communication in Business World	15
Module 3	Business Correspondence	15
Module 4	Language and Writing Skills	15
		60

Course Objectives:

1. To develop awareness of the complexity of the communication process
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4. To develop effective writing skills so as to enable students to write in clear, concise, persuasive and audience centred manner

Course Outcome:

Upon successful completion of the course, the learner will be able to:

CO1: Acquire conceptual knowledge on theories of communication. (level: understand)

CO2: Develop transparency in communication by overcoming barriers to communication. (level: Apply)

CO3: Demonstrate business letter writing and personal correspondence under different situations (level: Apply)

CO4: Equip them with appropriate language writing in the field of commerce and management (level: Apply)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	<p>Theory of Communication and Leadership (Employability)</p> <p>Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global World Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing Leadership – Using words to shape meaning, Inspirational approaches to leadership, authentic leadership</p>	15
2.	<p>Obstacles to communication in business world</p> <p>Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour.</p>	15



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3.	Business Correspondence Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, (Skill Development) Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]	15
4.	Language and Writing Skills (Skill Development)	15
	Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc. Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] Activities: Listening Comprehension, Remedial Teaching, Speaking Skills: Presenting a News Item, Dialogue and Speeches, Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. Reading Comprehension: Analysis of texts from the fields of Commerce and Management	

Recommended Reading List

- Agarwal, Anju D (1989) *A Practical Handbook for Consumers*, IBH.
- Alien, R.K. (1970) *Organisational Management through Communication*.
- Ashley, A (1992) *A Handbook Of Commercial Correspondence*, Oxford University Press.
- Aswalthapa, K (1991) *Organisational Behaviour*, Himalayan Publication, Mumbai.
- Bahl, J.C. and Nagamia, S.M. (1974) *Modern Business Correspondence and Minute Writing*.
- Balan, K.R. and Rayudu C.S. (1996) *Effective Communication*, Beacon New Delhi.
- Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) *How to Write First Class Business Correspondence*, N.T.C. Publishing Group USA.
- Barkar, Alan (1993) *Making Meetings Work*, Sterling Publications Pvt. Ltd., New Delhi.
- Basu, C.R. (1998) *Business Organisation and Management*, T.M.H. New Delhi.
- Benjamin, James (1993) *Business and Professional Communication Concepts and Practices*, Harper Collins College Publishers, New York.
- Bhargava and Bhargava (1971) *Company Notices, Meetings and Regulations*
- Black, Sam (1972) *Practical Public Relations*, E.L.B.S. London.
- Bovee Courtland, L and Thrill, John V (1989) *Business Communication*, Today McGraw

- Hill, New York, Taxman Publication.
- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) *Public Relations Handbook*, The Dartwell Co., Chicago.
 - Drucher, P.F. ((1974) *Management Responsibilities Practices*, Heinemann, London. 22.
 - Eyre, E.C. (1985) *Effective Communication Made Simple*, Rupa and Co. Calcutta.
 - Ecouse Barry, (1999), *Competitive Communication: ARhetoric for Modern Business*, OUP.
 - Fisher Dalmar, (1999), *Communication in Organisation*, Jaico Pub House, Mumbai, Delhi.
 - Frailley, L.E. (1982) *Handbook of Business Letters, Revised Edn.* Prentice Hall Inc.
 - French, Astrid (1993) *Interpersonal Skills*. Sterling Publishers, New delhi.
 - Garlside, L.E. (1980) *Modern Business Correspondence*, McDonald and Evans Ltd. Plymouth.
 - Ghanekar, A (1996) *Communication Skills for Effective Management*. Everest Publishing House, Pune.
 - Graves, Harold F. (1965) *Report Writing*, Prentice Hall, New Jersey.
 - Krevolin, Nathan (1983) *Communication Systems and Procedures for Modern Office*, Prentice Hall, New Jersey.
 - Lesikar, Raymond V and Petit, John D. (1994) *Business Communication: Theory and Application*, Richard D. Irwin Inc. Illinois.
 - Ludlow, Ron. (1995) *The Essence of Effective Communication*, Prentice, New Delhi.



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Course of B Com (Banking and Insurance)

First Year Semester –I

Quantitative Methods

(with effect from 2016-17)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction, Organizing, Data, Frequency Distribution, Data Representation and Measures of Central Tendency	15
Module 2	Measures Dispersion, Co –variance, Correlation and Regression	15
Module 3	Probability, Probability Distribution and Decision Theory	15
Module 4	Index Nos. and Insurance	15
		60

Course Objectives:

1. To enhance the logical and analytical thinking of learners.
2. To orient learners towards the various aspects of data and its measures
3. To orient learners towards understanding of various statistical measures
4. To create an interest in learners towards calculation of statistical inferences and interpretation of data

Course Outcome:

After completion of this course the learner will be able to:

CO1: Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data (Level: Understanding)

CO2: Apply the measure of Dispersion, co-variance, Co-relation and Regression. (Level: Apply)

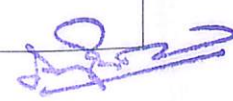
CO3: Apply the measure of Dispersion, co-variance, Co-relation and Regression. (Level: Apply)

CO4: Predict values of strategic variables using index numbers. (Level: Create)


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Detailed Syllabus:

Module	Topic	No. of lectures
1.	INTRODUCTION, ORGANISING, DATA, FREQUENCY DISTRIBUTION, DATA REPRESENTATION AND MEASURES OF CENTRAL TENDENCY	15
	Organizing Data, Frequency Distribution, Measure of Central tendency, Org Data, preparation of frequency distribution graphical and diagrammatic representation histogram, frequency polygon and gives. Definition of averages and objective of averages types of average. Arithmetic mean, Geometric, harmonic mean and its usages, mode and medium (using graph also) for both) for grouped as well as ungrouped data Definition of Averages and objective of Averages Types of Averages. Arithmetic mean, Geometric Mean, Harmonic Mean and its advantages, Disadvantages and usages, mode, median, quartiles, deciles and percentiles for both grouped as well as ungrouped data	
2.	MEASURES OF DISPERSION, CO-VARIANCE, CORRELATION AND REGRESSION (Skill Development)	15
	Concept and idea of dispersion. Various measures Range, quartile deviation, Mean Deviation, Standard Deviation and corresponding relative measure of dispersion. Geographical representation and utility of various is measure of Dispersions Meaning, definition and Application of covariance, concept of correlation. Rank correlation, regression concept, relationship with correlation, Assumptions in simple Regression, Estimation using Simple Regression: Fitting of straight line, method of least square, construction of characteristic line/estimation line	
3.	PROBABILITY, PROBABILITY DISTRIBUTION AND DECISION THEORY	15
	Concept of probability yen diagrams, Rules of Probability conditional & unconditional probability, Baye theorem. Discrete and continuous variable. Expected value of the variable, Decision theory normal distribution	
4	INDEX NOS. AND INSURANCE	15
	Concept and usage of index nos. Construction of index nos. Types of index nos. Aggregate and Relative method of constructing index nos. Chain base index nos. Test of consistency: Time reversal factor reversal and circular test. Quantity and Value index nos for agricultural, industrial production, Retail Prices, Consumer price index nos. for security prices, etc.	



Recommended Reading List

- Statistical Methods - S.G. Gupta (S. Chand & Co.
- Statistics for Management - Lovin R. Rubin D.S, (Prentice Hall of India)
- Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.
- Modern Business Statistics - (Revised)-B. Pearles & C. Sullivan -Prentice Hall of India.
- Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited
- Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons
- Business Mathematics: A P Verma, Asian Books Pvt.: Limited. IRDA: IC. 33
- Fundamentals of Applied Statistics: S G Gupta and V K Kapoor, Sultan Chand & Co



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