



**SIES COLLEGE OF COMMERCE & ECONOMICS
(AUTONOMOUS)
(Affiliated to University of Mumbai)
RE-ACCREDITED GRADE “A” BY NAAC**

**SYLLABUS
for
F.Y.B.COM (FINANCIAL MARKETS)
(SEMESTER I & II)**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)
AS PER NEP 2020**

OBJECTIVES

1. To provide the students with an insight into the various aspects of Financial Markets which includes understanding finance and financial system, investments, basics of trading and regulations, risks, economics and various financial instruments along with managerial skills and concepts.
2. To prepare students to compete with the degree holders in Private & Foreign Universities
3. To prepare graduates for pursuing post graduate programs in finance
4. To establish a link between theory and practical concepts.
5. To train students and strengthen employment opportunities for them in the financial sector.

SCHEME OF MODULES – FYBFM SEMESTER I & II

SEMESTER I	Credits	SEMESTER II	Credits
Major			
Financial Accounting I	3	Financial Accounting II	3
Introduction to Financial System	3	Principles of Investment	3
Minor			
Business Economics I	2	Business Economics II	2
		Business Economics III	2
Open Elective			
Business Environment	4	Principles of Management	4
Vocational Skill Courses (VSC) - Skill Enhancement Courses (SEC)			
Business Maths	2	Business Statistics	2
Business Communication Skills I	2	Business Communication Skills II	2
IKS Generic - Ability Enhancement Course (AEC) and Value Education Courses (VEC)			
Business Communication in English I	2	Business Communication in English II	2
Indian Knowledge Systems	2	Value Education	2
Digital and Technological Solutions	2		
Total Credits	22	Total Credits	22

Financial Accounting I

COURSE CODE:

COURSE CREDIT: 03

Course Objectives:

- To impart conceptual knowledge of various accounting concepts, conventions and terminologies and to understand new developments in accounting standards.
- To enable the students to understand the principles and procedures of financial accounting and to apply them to different practical situations.

Course Outcome:

- Students would understand the different concepts of accounting and also be aware of the relevance of accounting standards with respect to international environment and integration of accounts with technology.
- Students would understand the types of accounts, posting of Journal Entries, making of Ledger, reconciling Bank Books and creation of cash book.
- Students would be able to recognize expenditure as capital and revenue, depreciation policies and their effect on accounts, and creating final accounts based on Trial Balance, which will help them understand financial statements

Sr. No	Modules/Units	No of Lectures
I	Introduction to Accounting	
	<ul style="list-style-type: none"> • Meaning and Scope of Accounting: Need and development, definition: Book Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting • Accounting principles: Introductions to Concepts and conventions. • Introduction to Accounting Standards: Meaning and Scope) • AS 1 : Disclosure to Accounting Policies • AS 9: Revenue Recognition. • AS 10: Property, Plant and Equipment (Including Depreciation) • International Financial Reporting Standards (IFRS): Introduction to IFRS, IFRS vs IAS • Accounting in Computerized Environment: Introduction, Features and application in various areas of Accounting. 	10
II	Accounting Transactions	
	<ul style="list-style-type: none"> • Classification of accounts • Journal, Ledger • Subsidiary books (Cash Book Only) • Trial Balance 	12
III	Introduction to Financial Statements	
	<ul style="list-style-type: none"> • Bank Reconciliation Statement • Treatment of Capital and Revenue • Depreciation Accounting : Methods of Depreciation and Methods of Providing depreciation as per AS 4 including provision for depreciation method 	20
IV	Final Accounts	
	<ul style="list-style-type: none"> • Final Accounts of Sole Traders- Manufacturing Account, Trading, Profit & Loss Account and Balance sheet • Final Accounts of Partnership Firm, Manufacturing Account, Trading, Profit & Loss Account and Balance sheet 	18

REFERENCE BOOKS:

- Financial Accounts (a managerial emphasis): By Ashok Banerjee – Excel books
- Fundamental of Accounting and Financial Analysis : By Anil Choudhary (Pearson education)
- Indian Accounting Standards and IFRS for non-financial executives : By T.P. Ghosh–Taxman
- Financial Accounting for Business Managers: By Ashish K. Bhattacharya.
- 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., Mumbai

Introduction to Financial System

COURSE CODE:

COURSE CREDIT: 03

Course Objectives:

- To understand the Functions of Financial System, Financial Assets, Intermediaries and Markets.
- To understand how the economic development of any country depends upon the existence of a well organized Financial System.
- To understand the Financial Instruments available and their working in the Financial System.
- To understand Money Market, Foreign Exchange Market, Derivative Market, Capital Market and Commodity Market.

Sr. No	Modules/Units	No of Lectures
I	Overview of Financial System	
	Financial system: Introduction, Evolution, Features, Functions, Weaknesses in Indian Financial System and Recent Trends. Constituents of the Financial System, Structure and interrelationships between various components.	15
II	Financial Markets	
	Capital markets, Money Markets, Foreign Exchange Market, Commodity Markets, Derivative Markets, Crypto Currency Markets - Meaning, Classification, Structure, Sub-segments, Role played and Participants	15
III	Financial Regulators	
	RBI, SEBI, IRDA, NHB, PFRDA, NABARD - Meaning, Features, Role and Functions of Financial Regulators.	15
IV	Financial Instruments	
	Shares, Debt Instruments, Mutual Funds, Derivatives Instruments, Money Market Instruments, Crypto Currency Instruments - Meaning, Features and Classification.	15

REFERENCES BOOKS:

- Gordon E. & Natarajan K. Financial Markets & Services, Himalaya Publishing House.
- Indian Financial System, Machiraju.R.H, Vikas Publishing House.
- Indian Financial System, Khan M.Y Tata Mcgraw Hill.
- Financial Institutions and Markets, Bhole L.M, Tata Mcgraw Hill.
- The Indian Financial System, Desai, Vasantha Himalaya Publishing House.

Business Economics I

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- The course is intended to analyze consumer and producer behaviour.
- To enable the learners to appraise business decisions based on concepts of micro economics

Module No.	Modules	Number of lectures
1	Introduction• * Scope and Importance of Business Economics * Theory of demand – Meaning of demand, demand function , demand schedule and demand curve, elasticity of demand – meaning types and importance, Indifference curve – properties and consumers' equilibrium,	10
2	Production Function and Cost of production <ul style="list-style-type: none">• Production function –meaning, isoquants, and its properties, Law of Variable Proportions. and Laws of Returns to Scale - - Economies and diseconomies of Scale• Cost Concepts – meaning and types of cost - explicit and implicit, fixed and variable, economic and accounting, opportunity cost, incremental cost, total average and marginal costs. Nature of cost curves in the short and long run. Revenue concepts and Break-Even Analysis (with business application)	10
3	Market Structure: Perfect Competition and Monopoly <ul style="list-style-type: none">• Features - Short run and long run equilibrium- Sources of monopoly power – price discrimination under monopoly Monopolistic competition and Oligopoly <ul style="list-style-type: none">• Features, short-run and long-run equilibrium under monopolistic competitive market , waste of monopolistic completion (only points)• Models of Oligopoly – Collusive and non-collusive	10
	Total Lectures	30

References:

- 1) Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2) Hirschey .M., Managerial Economics, Thomson South western (2003)
- 3) Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- 4) Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 5) Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- 6) Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
- 8) H.L Ahuja, Principles of Microeconomics (S.Chand Publishing, 2019)

Business Environment

COURSE CODE:

COURSE CREDIT: 04

Course Objectives:

- To demonstrate an understanding of the interface between the business and its environment, the role of uncertainty and the impact that the environment has on management decisions.
- To sensitize the students to the multi-faceted environment of business and to enable them to appreciate the finer nuances of the environment.
- To improve their ability to operate effectively in the contemporary globalized world as managers or entrepreneurs

Sr.No.	Modules	No. of lectures
1	Unit 1 : Business and its Environment a) Business: Meaning, Definition, Nature & Scope, and Types b) Business Objectives: Meaning, Features, Significance, Types and Steps in formulation. c) Business Environment: Meaning, characteristics, Micro and Macro Components, Limitations, PESTEL Analysis and SWOT Analysis	15
2	Unit 2 : Business and Society a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Business Entrepreneurship: Meaning, Factors influencing entrepreneurial development, Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act 2020 , Entrepreneurship as a Career Option. c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 2019	15
3	Unit 3 : Contemporary Issues a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business. b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit	15
4	Module -4: Unit 4 : International Environment a) Strategies for going Global: Internal Growth Strategies and External Growth strategies, MNCs and TNCs b) International Institutions : IMF , IBRD ,WTO , SAARC c) FDI: Meaning, FDI concepts, functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India.	15
	Total Lectures	60

Reference books:

1. Francis Cherunilam: Business Environment: Text And Cases, 17/E, Himalaya
2. Justin Paul: Business Environment, Tata MH.
3. Morrison J, The International Business Environment, Palgrave

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4. Aswathappa, Essentials Of Business Environment, Himalaya Publishing House, New Delhi
 5. Mishra And Puri, Indian Economy, Himalaya Publishing House, New Delhi
 6. Business Environment Raj Aggarwal Excel Books, Delhi
 7. Business and society - Lokanathan and Lakshmi Rajan, Emerald Publishers.

Business Mathematics

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- To introduce financial mathematics and develop skills to solve financial problems.
- To demonstrate understanding of financial concepts related to interest, annuities, shares and mutual funds.

Sr. No	Modules/Units	No of Lectures
1.	<u>Percentage Profit and Loss</u> Concept of percentage Rate of Return/Return on Investment Introduction to Commission and brokerage and trading costs – problems on commission and brokerage. Holding Period Return Calculations and Annualized Returns.	10
2.	<u>Interest and Annuity</u> Simple interest, compound interest, Equated monthly installments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate	10
3.	<u>Shares Mutual Fund and Insurance</u> Shares- Concept, face value, market value, Issue Price, dividend, Equity shares, preference shares, bonus shares, calculation on return Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value Insurance- Concepts, calculation of age, premium bonuses, paid-up and surrender value.	10
	Total	30

REFERENCE BOOKS:

1. Business Mathematics and Statistics by Andre Francis BSc MSc Perinatal Institute Birmingham, Sixth Edition, 2004
2. Mathematics for Business and Economics, J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGraw-Hill, 2006
3. Mathematics of Finance 2nd Edition Schaum's Tata McGraw-Hill, 2011

Business Communication Skills I

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- To develop confidence and professional behavioural codes.
- To develop group communication skills and team work.
- To develop oral expression abilities for professional requirements.
- To develop effective technical and professional writing skills.
- To develop ability to communicate effectively with the help of electronic media.

Sr. No.	Module	Number of lectures
1	<u>UNIT 1:</u> Reading Skills <ul style="list-style-type: none">• Analysis of texts, Case studies, Reading Skills	10
2	<u>UNIT 2:</u> Writing Skills <ul style="list-style-type: none">• Paragraph Writing• Business Correspondence: Business Letter Writing: Parts, Structure, Layouts— Full Block, Modified Block, Semi – Block• Principles of Effective Letter Writing, Principles of effective E-mail Writing.• Personnel Correspondence: Statement of Purpose, Letter requesting Recommendation / Testimonial, Job Application Letter and Resume.	15
3	<u>UNIT 3:</u> Listening Skills <ul style="list-style-type: none">• Importance of Listening skills , Cultivating good Listening Skills	5
	TOTAL	30

REFERENCE BOOKS:

- Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books
- 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.
- Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.
- Lesikar, Raymond V and Petit, John D. (1994) Business Communication: Theory and Application, Richard D. Irwin Inc. Illinois.

Business Communication in English I

COURSE CODE:

COURSE CREDIT: 02

- To develop awareness of the complexity of the communication process.
- To develop effective listening skills in students so as to enable them to comprehend instructions and become critical listeners.
- To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
- To develop effective reading and writing skills so as enable students to read and write in a clear, concise, persuasive and audience centred manner.
- To develop ability to communicate effectively with the help of electronic media.

No.	Module	Number of lectures
<u>1</u>	UNIT 1: <ul style="list-style-type: none">• 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• Channels and Objectives of Communication: Channels-• Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine 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)	10
<u>2</u>	UNIT 2: <ul style="list-style-type: none">• Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Use of Digital & E- communication Video and Satellite Conferencing.	10
<u>3</u>	UNIT 3: <ul style="list-style-type: none">• Obstacles to Communication in Business World Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers	10
	TOTAL	30

Indian Knowledge Systems

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- The course is intended to provide undergraduates with a fundamental guide to the history, science, culture and philosophy of India
- To give a basic understanding of Indian Knowledge System.

Module No.	Modules	Number of lectures
1	Introduction to Indian Knowledge system a) Philosophical foundation of IKS: Introduction to Sankhya, Vaisheshika and Nyaya b) Introduction to Indian management thoughts and practices- work, personality and leadership with reference to Indian Ethos, Indian Epics, Bhagavad Gita and other scriptures	10
2	Glimpse of Bharatvarsha a) Sacred Geography: Mountains & Rivers b) Food & Diet: Distinctive features of regional cuisines, Dietary guidelines of Ayurveda, Naturopathy.	10
3	Arts and Science a) Schools of music and dance: important features b) India's contribution to medicine, surgery and mathematics.	10
	Total Lectures	30

References:

- An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
- Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
- The Beautiful Tree: Indigenous India Education in the Eighteenth Century, Dharampal, Biblia Impex, New Delhi, 1983. Reprinted by Keerthi Publishing House Pvt Ltd., Coimbatore, 1995.
- 'Knowledge traditions and practices of India', Kapil Kapoor, Michel Danino, CBSE, India.

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- Dr. Subhash Kak, Computation in Ancient India, Mount, Meru Publishing (2016)
 - Dharampal, Indian Science and Technology in the Eighteenth Century, Academy of Gandhian Studies, Hyderabad, 1971, republic. Other India Bookstore, Goa, 2000
 - Robert Kanigel, The Man Who Knew Infinity: A Life of the Genius Ramanujan, Abacus, London, 1999
 - Alok Kumar, Sciences of the Ancient Hindus: Unlocking Nature in the Pursuit of Salvation, CreateSpace Independent Publishing, 2014
 - The Positive Sciences of the Ancient Hindus; BrijendraNath Seal; 4th Edition; 2016
 - Fine Arts & Technical Sciences in Ancient India with special reference to Someśvara's Mānasollāsa; Dr. Shiv Shekhar Mishra, Krishnadas Academy, Varanasi 1982
 - Mints and Minting in India; Upendra Thakur; Chowkhanba Publication; 1972
 - Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
 - Coomaraswamy, Ananda K. 2002. Early Indian Architecture: Cities and City-Gates, Munshiram Manoharlal Publishers.
 - Vatasyayan, Kapila. 1997. The Square and the Circle of the Indian Arts, Abhinav Publication.
 - Hardy, Adam. 2015. Theory and Practices of Temple Architecture in Medieval India: Bhoja's Samrangansutradhar and The Bhojpur Line Drawings, Dev Publishers & Distributors.
 - B. Datta and A. N. Singh, History of Hindu Mathematics, 2 Parts, Lahore 1935, 1938; Reprint, Asia Publishing House, Bombay 1962; Reprint, Bharatiya Kala Prakashan, Delhi 2004.
 - C. N. Srinivas Iyengar, History of Indian Mathematics, The World Press, Calcutta 1967.
 - S. Balachandra Rao, Indian Mathematics and Astronomy: Some Landmarks, 3rd Ed. Bhavan's Gandhi Centre, Bangalore 2004.
 - G. G. Emch, M. D. Srinivas and R. Sridharan, Eds., Contributions to the History of Mathematics in India, Hindustan Book Agency, Delhi, 2005.

Digital and Technological Solutions

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- Students will demonstrate knowledge and understanding of digital marketing principles, concepts, and strategies.
- Students will be able to develop effective digital marketing plans and strategies for various business scenarios.
- Students will gain practical skills in designing and executing digital advertising and promotional campaigns.
- Students will develop proficiency in using digital marketing analytics tools to measure the performance and effectiveness of digital marketing campaigns.

Module	Details	Lectures Required
I	Introduction to Digital Marketing What is Digital Marketing, Why focus on Digital marketing , Digital Marketing Mix , Media types, Concepts of Funnels, STP, Digital Marketing Strategy	8
II	Social Media Optimization What is social media marketing, Why it is important, Branding, Advertising, Engagement, calendar formation, steps and Guidelines to follow while making a calendar	7
III	Social Media Marketing Types of ads, Facebook marketing, Instagram lead generation Facebook ads types, campaign types, Campaign setup	8
IV	Search Engine marketing Basics of Google ads, Types of Google ads campaign	7
	Total	30

REFERENCE BOOKS:

1. Digital Marketing: Strategy, Implementation & Practice by Dave Chaffey & Fiona Ellis
2. Digital Marketing for Dummies by Russ Henneberry and Ryan Deiss
3. Digital Marketing Excellence: Planning, Optimizing and Integrating Online Marketing

SEMESTER II

Financial Accounting II

COURSE CODE:

COURSE CREDIT: 03

Course Objectives:

- To impart understanding of the accounting practices followed during capital raising through shares and debentures.
- To understand how to present and prepare corporate financial statements as per Companies Act 2013 and to learn the basics of share and goodwill valuation.
- To understand the concept and accounting practices followed during buyback of shares and debentures.
- To understand concept of investment accounting with respect to AS 13 for shares and debentures
- To understand the provisions and accounting practices followed by LLPs (Limited Liability Partnership)

Course Outcomes:

- Students would be aware of the accounting treatment and SEBI rules during issue and buyback of shares and debentures.
- Students would be aware of corporate accounting with respect to the amended Companies Act 2013.
- Students would also learn valuation of good will and shares for enterprise valuation
- Students will also learn about accounting practices followed by LLPs

Sr. No	Modules/Units	No. of Lectures
I	Shares and Debentures	
	<ul style="list-style-type: none"> • Issue of Shares and Debentures • Type of Shares & Debentures (in India) • Accounting treatment for issue of shares & debentures with new market and SEBI rules. • Capitalization of reserves and issue of Bonus shares 	15
II	Corporate Accounting	
	<ul style="list-style-type: none"> • Preparation of Corporate Financial Statements in vertical form 	12
III	Valuation of Goodwill and Shares	
	<ul style="list-style-type: none"> • Valuation of Goodwill and Shares • Buyback of shares and own debentures • Investment Accounting 	23
IV	Accounting for Limited Liability Partnership	
	<ul style="list-style-type: none"> • Statutory provisions • Conversion of partnership business into Limited Liability Partnership Final Accounts 	10

REFERENCE BOOKS:

- 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
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Principles of Investment

COURSE CODE:

COURSE CREDIT: 03

Course Objectives:

- To develop the basic understanding of the various concepts and terminologies of economics and to understand demand analysis, consumer surplus, supply and cost concepts.
- To understand market structure, pricing and output decision based on it.

Sr. No	Modules/Units	No of Lectures
I	INTRODUCTION TO INVESTMENTS	
	<ul style="list-style-type: none">• Investment - Meaning & Definition.• Need for Productive Investment• Investment Objectives• The multiple avenues for Investment - in brief• Importance of Investment Management	10
II	RETURN ON INVESTMENTS	
	<ul style="list-style-type: none">• Measures of Return & Risk• Relationship between Risk & Reward• Determinants of required Rate of Return• Need for Diversification of Risk	10
III	INVESTMENT VALUATION - IT'S IMPORTANCE	
	<ul style="list-style-type: none">• Time value of Money - Techniques of Discounting & Compounding• Place of liquidity in investment decisions• Time value for more than one cash flow	15
IV	INTRODUCTION TO INVESTMENT ANALYSIS	
	<ul style="list-style-type: none">• Financial Statement Analysis• Financial Ratios - Computation & Application• Macro Economic Indicators	10

Reference Books:

- Principles of Investing: A Complete Introduction to Stock Ownership, Basic Valuation, and Risk Assessment Kindle Edition by Adam Love (Author)
- Principles of Investments – Authored by Anup Basu, Zvi Bodie, Michael E. Drew, Alex Kane, Alan J. Marcus
- Principles of Investment – Authored by James C. Dolley
- The Essential Dictionary of Investing & Finance - Jerry Martin Rosenberg, Barnes & Noble, 2004

Business Economics II

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- The course is intended to help the students to understand macroeconomic concepts and theories and how economy works as a whole.
- To enable learners to analyse the problems and suggest the possible solutions for the same.

Module No.	Modules	Number of lectures
1	Introduction to Macroeconomics <ul style="list-style-type: none">• Macroeconomics: Meaning. Scope and importance. Circular flow of income in closed and open economy. National Income concepts- GDP, NDP, GNP, NNP, National Income at factor cost, Green GDP.• Short run fluctuations- feature and phases of trade cycles	10
2	Theory of employment and output <ul style="list-style-type: none">• The Keynesian Principle of effective demand – Aggregate demand and aggregate supply , Consumption Function and Theory of Multiplier.• Keynesian approach to demand for money, supply of money meaning and it's determinants	10
3	Inflation and Monetary Policy <ul style="list-style-type: none">• Inflation- meaning, types- demand pull and cost push, causes and effects of inflation, nature of inflation in a developing economy, Stagflation.• Monetary policy- meaning and objectives and instruments of monetary policy	10
	Total Lectures	30

References:

- 1) Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2) Hirschey .M., Managerial Economics, Thomson South western (2003)
- 3) Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- 4) Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 5) Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- 6) Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
- 8) H.L Ahuja, Principles of Microeconomics (S.Chand Publishing, 2019)

Business Economics III

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- To familiarize students with the fundamental concepts and issues of public finance.
- To make students aware about effects of international trade on our economy and how these theories facilitate benefit of exchange.

Module No.	Modules	Number of lectures
1	Public Finance <ul style="list-style-type: none">• Fiscal policy- Meaning and Objectives, instruments, public revenue, public expenditure and public debt. Sources of public revenue, public expenditure – types of public expenditure, causes of rapid growth of public expenditure, public debt and its types. Role of government to provide public goods – Principles of Sound and Functional Finance.• Union budget- Structure, Deficit concepts	10
2	Open economy- Theory and issues of international trade <ul style="list-style-type: none">• The basis of international trade- Ricardo theory of Comparative cost advantage, the Hecksher-Ohlin Theory of Factor Endowments• Terms of trade,- meaning and type, gains form trade, Free trade v/s protection	10
3	Balance of Payment and Foreign Exchange Market <ul style="list-style-type: none">• Balance of Payment – Structure, Types of disequilibrium, Measures to Correct Disequilibrium in BOP• pot and Forward Rate of Exchange – Hedging, Speculation and Arbitrage – Fixed and Flexible Exchange Rate – Managed Flexibility	10
	Total Lectures	30

References:

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Hirchey .M., Managerial Economics, Thomson South western (2003)
- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
- H.L Ahuja, Principles of Microeconomics (S.Chand Publishing, 2019)

Principles of Management

COURSE CODE:

COURSE CREDIT: 04

Course Objectives:

- To familiarize the students with concepts and principles of Management.
- To know the meaning, importance, process and types of planning, organizing, coordinating and controlling.
- To Evaluate leadership styles to anticipate the consequences of each leadership style.
- To familiarize the students with concepts and principles of Management.

Sr. No	Modules/Units	No of Lectures
I	Introduction to Management	
	a. Management: Concept, Characteristics, Significance, 6 M's, Role & Skills of Managers, Levels of Management, Concepts of PODSCORB, Managerial Grid. b. Evolution of Management thoughts: Contribution of F.W Taylor, Henri Fayol and Contingency Approach. Contemporary issues and Challenges	15
II	Planning and Decision Making	
	a. Planning : Meaning, Importance, Elements, Process of Planning, Kinds of Plans, Strategies, Policies and Planning Premises, Goal Setting, MBO, b. Decision Making: Meaning, Importance, Process, Techniques of Decision Making.	15
III	Organising	
	a. Organizing: Meaning, Concept, Advantages, Limitations, Structure (Formal & Informal, Line & Staff and Matrix). Departmentation: Meaning, Basis and Significance Span of Control: Meaning, Factors affecting span of Control, Centralization vs Decentralization, Delegation of Authority. b. Directing : Meaning, Importance, Principles, Elements c. Leadership – Meaning, Styles and Qualities of Good leader	15
IV	Coordination and Controlling	
	a. Coordination : Meaning, Features, Co-ordination as an Essence of Management b. Controlling: Meaning, Process, prerequisites of effective control systems, and Techniques of controlling operations in India.	15

REFERENCE BOOKS:

- Koontz, H, & Weihrich, H. Essentials of Management: An International Perspective (8th ed.), Tata McGraw Hills, New Delhi.
- Ghuman, K & Aswathapa, K, Management concepts and cases (10th ed.), Tata McGraw Hills, New Delhi.
- Telsan, M.T. Industrial and Business Management, (4th ed.), S. Chand, New Delhi.
- Robbins, S. Management, (13th ed.), Pearson Education, New Delhi.
- Ramaswamy, I. Principles of Business Management, (8th ed.), Himalaya Publishing House, New Delhi

Business Statistics

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- To produce appropriate graphical & numerical descriptive statistics for different types of data.
- To use correlation & simple regression models to analyze the underlying relation between variables.
- To demonstrate the use of statistical tools in Business Research

Sr. No	Modules/Units	No of Lectures
1.	<u>Measures of Central tendency</u> Definition of statistics, scope of statistics in Management and financial markets Criteria for good measures of central tendency, arithmetic mean, median mode for grouped and ungrouped data, combined and weighted mean Statistical Applications in Financial Management	10
2.	<u>Measures of Dispersion</u> Concept of dispersion, absolute and relative measures of dispersion, range variance, standard deviation, coefficient of variation, Statistical Applications in Financial Management	10
3.	<u>Correlation and regression (for ungrouped data)</u> Concept of correlation, positive and negative correlation, meaning of regression, two regression equations, Regression coefficients and properties Statistical Applications in Financial Management	10
	Total	30

REFERENCE BOOKS:

1. Business Statistics: A first course” by David M Levine, Kathryn A Szabat and David F Stephan (2017) – Pearson Education
2. “Business Statistics” by Robert A Donnelly Jr. (2019) - Pearson Education
3. “Business Statistics: A Decision-Making Approach” by David F Groebner, Patrick W Shannon, and Philip C Fry (2018) - Pearson Education
4. “Business Statistics: For Contemporary Decision Making” by Ken Black (2020) – Wiley

Business Communication Skills II

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- To develop confidence and professional behavioural codes.
- To develop group communication skills and team work.
- To develop oral expression abilities for professional requirements.
- To develop effective technical and professional writing skills.
- To develop ability to communicate effectively with the help of electronic media.

Sr. No.	Module	Number of lectures
1	<u>UNIT 1:</u> Presentation Skills <ul style="list-style-type: none">• Presentations, Dialogues & Speeches, GD and Presenting a News Item	10
2	<u>UNIT 2:</u> Business Correspondence <ul style="list-style-type: none">• Trade Letters: Letters of Inquiry, Letters of Complaints, Claims, Adjustments, consumer Grievance Letters• Social and PR Letters.•	10
3	<u>UNIT 3:</u> Language & Writing Skills <ul style="list-style-type: none">• Reports: Parts, Types, Feasibility Reports, Investigative Reports, Progress and Completion Reports• Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner.	10
	TOTAL	30

Business Communication in English II

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

- To develop awareness of the complexity of the communication process.
- To develop effective listening skills in students so as to enable them to comprehend instructions and become critical listeners.
- To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
- To develop effective reading and writing skills so as enable students to read and write in a clear, concise, persuasive and audience centred manner.
- To develop ability to communicate effectively with the help of electronic media.

Sr. No.	Module	Number of lectures
1	<u>UNIT 1:</u> <ul style="list-style-type: none">• Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online.	10
2	<u>UNIT 2:</u> <ul style="list-style-type: none">• Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson and the Participants, Drafting of Notice, Agenda and Resolutions.• Conference: Importance and Types, Organizing a Conference . Modern Methods: Skype and Webinar .	10
3	<u>UNIT 3:</u> <ul style="list-style-type: none">• Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Press Release & Crisis Management.	10
	TOTAL	30

References:

- Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books
- 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.
- Fisher Dalmir, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.
- Lesikar, Raymond V and Petit, John D. (1994) Business Communication: Theory and Application, Richard D. Irwin Inc. Illinois.

Value Education

COURSE CODE:

COURSE CREDIT: 02

Course Objectives:

The course is intended to instill values in undergraduates and to mould them as responsible citizens.

Module No.	Topics	Number of lectures
1	Constitutional and Democratic Values a) Introduction to the constitution of India b) Values of the constitution	10
2	Moral and Spiritual Values a) Values of Truth, Courage & Peace b) Work Ethics & Humility	10
3	Cultural and Social values a) Unity in diversity – Introduction and understanding of festivals, customs & traditions. b) Diversity & Inclusion, Patriotism & Family Values	10
	Total Lectures	30

References:

- M. Laxmikant (2021), Indian Polity (6th ed.) McGrawHill
- Christie, D. J., Wagner, R. V., & Winter, D. D. N. (Eds.). (2001). Peace, conflict, and violence: Peace psychology for the 21st century. Prentice Hall/Pearson Education.
- M K Gandhi (2009) The story of my experiments with truth, FP Classics
- The Jataka tales
- 5.Panchatantra tales
- Aesop's fables
- Tales from Vivekananda, Advaita Ashrama,
- Devdutt Pattanaik (2022) Indian culture, Art and Heritage (2nd ed.) Pearson
- Shashi Tharoor (2020). The battle of belonging, Aleph Book Company
- Charles Sophy Family Values

PROPOSED SCHEME OF EXAMINATION FOR 3 OR 4 UNITS**A. Internal Assessment 40 marks**

Description	Marks
Internal test - Objectives based, 20 marks each (best of two)	20
Assignment/Project/Viva Voce/Case Study/Open Book Test/Presentation/Out Reach Programs/Internships	20
Total	40

B. Semester end examination 60 marks – Proposed Paper Pattern

Duration: 2 hours	Total Marks: 60
Q1. Question 1 will be from Unit 1 (5 Marks x 3) or (7 and 8 Marks)	15
Q2. Question 2 will be from Unit 2 (5 Marks x 3) or (7 and 8 Marks)	15
Q3. Question 3 will be from Unit 3 (5 Marks x 3) or (7 and 8 Marks)	15
Q4. Question 4 will be from Unit 4 (5 Marks x 3) or (7 and 8 Marks)	15
Total	40

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

PROPOSED SCHEME OF EXAMINATION FOR 2 CREDITS

The scheme of examination shall be divided into two parts:

- Internal assessment 20 marks
- Semester end examination 30 marks

A) Internal Assessment 20 marks

Description	Marks
One internal test of 10 marks- Objective Test	10
Assignment / Project and Viva voce/Case studies/ Outreach programs /Certificate courses.	10
Total	20

B) Semester end examination 30 marks : PROPOSED PAPER PATTERN

Duration: 1 hour	
Total Marks: 30	
Based on unit 1 Q.1 (a) Full length question Or (b) Short notes (any two out of four)	10
Based on Unit 2 Q 2. (a) Full length question Or (b) Short notes (any two out of four)	10
Based on unit 3 Q.3 (a) Full length question Or (b) Short notes (any two out of four)	10

Passing criteria: Minimum 40% marks (08 out of 20) in internal and 40% marks (12 out of 30) in semester end examination.