

Deccan Education Society's

Kirti M. Doongursee College of  
Arts, Science and Commerce  
(AUTONOMOUS)



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: B.Com(Accounting and Finance)

Course: F.Y.BAF

Subject:

Choice Based Credit System (CBCS)

with effect from

Academic Year 2025-2026

## **PROGRAM OUTCOMES**

<b>PO</b>	<b>Description</b>
	A student completing Bachelor's Degree in Commerce Program will be able to
PO1	<b>Disciplinary Knowledge:</b> Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.
PO2	<b>Communication Skills:</b> Ability to communicate long standing unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.
PO3	<b>Critical Thinking:</b> Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
PO4	<b>Problem solving:</b> Capability to deduce a business problem and apply the classroom learning into practice to offer a solution for the same. Capabilities to analyze and synthesize data and derive inferences for valid conclusion.
PO5	<b>Research Related Skills:</b> Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic
PO6	<b>Self-directed Learning:</b> Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
PO7	<b>Moral and Ethical Awareness/Reasoning:</b> Ability to ascertain unethical behaviour, falsification, and manipulation of information. Ability to manage self and various social systems.
PO8	<b>Lifelong learning:</b> Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce

**Deccan Education Society's  
Kirti M. Doongursee College (Autonomous)**

**Proposed Curriculum as per NEP 2020  
implemented for the Academic year 2025 -**

**26**

**Name of the Department: B.Com (Accounting and Finance)**

<b>Semester</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Vertical</b>	<b>Credit</b>
<b>I</b>	25BAFMJ111	Financial Accounting and Management I(Introduction to Financial Accounting and Management I)	Major	4
	25BAFMJ112	Financial Strategic Management- I	Major	2
	25BAFOE131	Structure of Markets & Companies	OE	2
	25BAFVS141	Corporate Audit	VSC	2
	25BAFSE151	Management Applications I	SEC	2
<b>II</b>	25BAFMJ211	Accounting Analysis I	Major	4
	25BAFMJ212	Financial Strategic Management- II	Major	2
	25BAFMR221	Integrated Finance I- Corporate Governance	Minor	2
	25BAFOE231	Administrative Management and Leadership	OE	2
	25BAFVS241	Portfolio Management I	VSC	2
	25BAFSE251	Management Applications II	SEC	2

## Semester I

### F.Y.BAF

<b>Course Code</b>	<b>MAJOR SUBJECT Financial Accounting and Management I</b>	<b>Credits</b>	<b>Lectur es/Wee k</b>
25BAFMJ111	<b>Introduction to Financial Accounting and Management I</b>	<b>4</b>	<b>4</b>
<b>Course Outcomes:</b> After successful completion of this course, students would be able to <ul style="list-style-type: none"><li>● CO1 To Remember Various standards of accounting and concepts of Financial Management</li><li>● CO2 To understand preparation of final accounts of Manufacturing firm. To be able to understand the concept of valuation</li><li>● CO3 To apply the knowledge of AS2 for Inventory valuation.</li><li>● CO4 To Analyse the concept of valuation</li></ul>			
<b>Unit</b>	<b>Topics</b>	<b>No of Lectur es</b>	
I	<b>Accounting Standards Issued by ICAI and Inventory Valuation</b> <ul style="list-style-type: none"><li>● AS – 1: Disclosure of Accounting Policies</li><li>● AS – 2: Valuation of Inventories (Stock)</li><li>● AS – 9: Revenue Recognition</li><li>● Meaning of Inventories</li><li>● Cost for Inventory Valuation</li><li>● Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance</li><li>● Methods of Stock Valuation as per AS – 2:</li><li>● FIFO and Weighted Average Method</li><li>● Computation of Valuation of Inventory as on Balance Sheet Date</li></ul>	15	
II	<b>Final Accounts</b> <ul style="list-style-type: none"><li>● Adjustments and Closing Entries</li><li>● Final Accounts of Manufacturing Concerns (Proprietary Firm)</li></ul>	15	
III	<b>Introduction to Financial Management</b> <ul style="list-style-type: none"><li>● Introduction</li><li>● Meaning</li></ul>	15	

	<ul style="list-style-type: none"> <li>● Importance</li> <li>● Scope and objectives</li> <li>● Profit v/s Value Maximization</li> </ul>	
IV	<p><b>Concepts in Valuation</b></p> <ul style="list-style-type: none"> <li>● The time value of money</li> <li>● Present Value</li> <li>● Internal Rate of Return</li> <li>● Bonds Return</li> <li>● The return from stocks</li> <li>● Annuity</li> <li>● Techniques of Discounting</li> <li>● Techniques of Compounding</li> </ul>	15
<p>References:</p> <ul style="list-style-type: none"> <li>● Advanced Accountancy, R.L. Gupta and M. Radhaswamy, 2021, S. Chand and Company (P) Ltd., New Delhi.</li> <li>● Financial Accounting, P.C. Tulsian, 2018, Pearson Publications, New Delhi.</li> <li>● Financial Accounting, Williams, 2015, Tata McGraw Hill and Co. Ltd., Mumbai.</li> <li>● Modern Accountancy, Mukherjee and Hanif, 2017, Tata McGraw Hill and Co. Ltd., Mumbai.</li> <li>● Compendium of Statement and Standard of Accounting, ICAI, 2020, Institute of Chartered Accountants of India (ICAI).</li> </ul>		

<b>Course Code</b>	<b>MAJOR SUBJECTS</b>	<b>Credits</b>	<b>Lectures / Week</b>
25BAFMJ112	<b>Financial Strategic Management- I</b>	<b>2</b>	<b>2</b>
<b>Course Outcomes:</b>			
<p>After successful completion of this course, students would be able to</p> <ul style="list-style-type: none"> <li>• CO1 To remember the various concepts of Financial Strategic management</li> <li>• CO2 To understand how an organisation work under different environment</li> <li>• CO3 To apply various Process &amp; Levels of Strategy to business units at different levels</li> <li>• CO4 To able to Analyse strategies by various organisations to withstand competition</li> </ul>			
<b>Unit</b>			
<b>Unit</b>	<b>Topics</b>	<b>No of Lectures</b>	
I	<p><b>Introduction to Financial Strategic Management</b></p> <ul style="list-style-type: none"> <li>• Business Policy-Meaning, Nature, Importance</li> <li>• Strategy-Meaning, Definition</li> <li>• Strategic Management-Meaning, Definition, Importance, Strategic management</li> <li>• Process &amp; Levels of Strategy and Concept and importance of Strategic Business Units(SBU's)</li> <li>• Strategic Intent – Mission, Vision, Goals, Objective, Plans</li> </ul>	15	
II	<p><b>Environment Analysis and Scanning</b></p> <ul style="list-style-type: none"> <li>• Internal and External environment</li> <li>• Steps to Understand Competitive Landscape</li> <li>• SWOT Analysis</li> <li>• PESTAL Analysis</li> <li>• ABC Analysis</li> <li>• TOWS matrix</li> </ul>	15	
<b>References:</b>			
<ul style="list-style-type: none"> <li>• Business Policy &amp; Strategic Management, Azhar Kazmi, 2010, Tata McGraw Hill.</li> <li>• Business Policy, Strategy, Planning and Management, P.K. Ghosh, 2008, Himalaya Publishing House.</li> <li>• Business Policy: Text and Cases, Christensen, Andrews, and Dower, 1987, Richard D. Irwin.</li> <li>• Business Policy: Strategy Formation and Management Action, William F. Gkycj, 2001, McGraw Hill.</li> <li>• Concept of Corporate Strategy, Bongee and Colonan, 1985, Prentice Hall.</li> </ul>			

<b>Course Code</b>	<b>OPEN ELECTIVES</b>	<b>Credits</b>	<b>Lectures/ Week</b>
25BAFOE131	<b>Structure of Markets &amp; Companies</b>	<b>2</b>	<b>2</b>

Course Outcomes:

After successful completion of this course, students would be able to

- CO1 To Remember Types of market and Companies
- CO2 To understand All types of Market Structures, its working and behaviour of buyer and sellers in each types of market and types of Companies at basic level.
- CO3 To apply to learn types of market and price determination in each market. Behaviour and decision making of buyer and seller in each market.
- CO4 To able to Analyse different Market behaviour. Difference between the types of companies.

<b>Unit</b>	<b>Topics</b>	<b>No of Lectures</b>
I	<b>Market Structure</b> <ul style="list-style-type: none"> <li>• Market Structure and Degree of Competition</li> <li>• Perfect Competition: Meaning and Importance, Price Determination: Monopoly: Sources of Monopoly, Types, Degree of Monopoly, Discriminating Monopoly, Bilateral Monopoly</li> <li>• Monopolistic Competition: Meaning and Importance;</li> <li>• Oligopoly market: Meaning and Importance, Price rigidity and kinked demand curve, Collusive Oligopoly: Cartel and Price Leadership and its type.</li> </ul>	15
II	<b>Types of companies</b> <ul style="list-style-type: none"> <li>• Not registered under Companies Act: Proprietor, partnership and HUF</li> <li>• Registered under Companies Act: Private, Public, Foreign, Small, OPC, Section 8 companies</li> </ul>	15

References :

- Managerial Economics in a Global Economy, D. Salvatore, 2001, Thomson South Western, Singapore.
- Principles of Economics, Robert H. Frank and Ben S. Bernanke, 3rd Edition, Tata McGraw Hill.
- Principles of Economics, Gregory Mankiw, 2002 Reprint, Thomson South Western.
- Economics, Paul A. Samuelson and William D. Nordhaus, 2002, Tata McGraw Hill, New Delhi.
- Companies Act 2013, Ravi Puliani, 2014, Bharat Publications.
- Companies Act 2013, Taxmann, 2013, Taxmann Publications.
- Business Law, M.C. Kuchhal, 2018, Vikas Publishing House, New Delhi.
- Business Law, N.D. Kapoor, 2020, Sultan Chand and Sons, New Delhi.

Course Code	VOCATIONAL SKILL COURSES	Credits	Lectures/ Week
25BAFVS141	<b>Corporate Audit</b>	<b>2</b>	<b>2</b>
<b>Course Outcomes:</b>			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> <li>● CO1 To be able to remember Audit techniques, Concepts Principles of Audit.</li> <li>● CO2 To understand the types of audit, documentation, Planning, Audit Evidence, Accounting System and Internal Control.</li> <li>● CO3 To apply the Principles of Audit in practice.</li> <li>● CO4 To able to Analyse Audit report of companies prepared by auditor.</li> </ul>			
Unit	Topics	No of Lectures	
I	<b>Introduction and Basics of Auditing</b> <ul style="list-style-type: none"> <li>● Basics:-Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit</li> <li>● Principles of Audit: Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</li> <li>● Types of Audit –Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit</li> </ul>	15	
II	<b>Audit of Companies</b> <ul style="list-style-type: none"> <li>● Concepts- Audit of Income, Audit of Expenditure, Audit of assets, Audit of Liabilities</li> <li>● Internal Audit: Meaning, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit.</li> <li>● Auditors: Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors, Special auditors Branch auditors,</li> </ul>	15	

	Rights and duties of company auditors, Qualities of Auditors	
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References:

- Contemporary Auditing, Kamal Gupta, 2021, Tata McGraw Hill, New Delhi.
- A Handbook of Practical Auditing, B.N. Tandon, 2019, S. Chand and Company, New Delhi.
- Fundamentals of Auditing, Kamal Gupta and Ashok Arora, 2018, Tata McGraw Hill, New Delhi.
- Auditing: Principles and Practice, Ravinder Kumar and Virender Sharma, 2022, PHI Learning Pvt. Ltd., New Delhi.
- Auditing and Assurance for CA IPCC, Sanjib Kumar Basu, 2020, Pearson Education, New Delhi.
- Contemporary Auditing, Kamal Gupta, 2017, McGraw Hill Education Pvt. Ltd., New Delhi.
- Fundamentals of Auditing, Kamal Arora and Ashok Gupta, 2021, Tata McGraw Hill, New Delhi.

<b>Course Code</b>	<b>SKILL ENHANCEMENT COURSES (SEC)</b>	<b>Credits</b>	<b>Lectures /Week</b>
25BAFSE151	<b>Management Application I</b>	<b>2</b>	<b>2</b>
<p><b>Course Outcomes:</b>            After successful completion of this course, students would be able to</p> <ul style="list-style-type: none"> <li>• CO1 To be able to remember meaning of administrative management, principles and features of planning organising ,staffing and Directing and Controlling</li> <li>• CO2 To understand the functions of planning, organising ,staffing and Directing and Controlling</li> <li>• CO3 To apply the basic principles of management in practice</li> <li>• CO4 To able to Analyse the functions of management</li> </ul>			
<b>Unit</b>	<b>Topics</b>	<b>No of Lectures</b>	
I	<p><b>Introduction to Basic Management Concepts</b></p> <ul style="list-style-type: none"> <li>• Introduction to Management, Definition of Management, Nature of Management</li> <li>• Objectives of Management Administration vs Management</li> <li>• Levels of Management</li> <li>• Principles of Management</li> </ul>	15	
II	<p><b>Planning</b></p> <ul style="list-style-type: none"> <li>• Definition and Importance of Planning</li> <li>• Process of Planning</li> <li>• Limitations of Planning Features of Sound Planning</li> <li>• Features and process of decision making</li> </ul> <p><b>Organising</b></p> <ul style="list-style-type: none"> <li>• Definition, nature and significance</li> <li>• Process of organisation</li> <li>• Principles of organisation</li> <li>• Formal and Informal organisation - features, advantages and disadvantages</li> <li>• Centralisation and decentralisation – factors, merits and demerits</li> <li>• Departmentation and Delegation</li> </ul> <p><b>Staffing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance of Staffing</li> <li>• Recruitment and its sources Selection procedure</li> <li>• Distinction between Recruitment and Selection</li> <li>• Employment tests and types of Interview</li> </ul> <p><b>Directing and Controlling</b></p> <ul style="list-style-type: none"> <li>• Meaning and Importance of directing Principles of Directing</li> </ul>	15	

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|  | <ul style="list-style-type: none"> <li>● Leadership trails and Styles Motivation – Importance and Factors</li> <li>● Co-ordination – Meaning, features and Importance Meaning and steps in controlling</li> <li>● Essentials of a good control system</li> </ul> |  |
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References:

- Essentials of Management, Koontz H. & W., 2018, McGraw Hill.
- Principles of Management, Ramaswamy, 2019, Himalaya Publishing House.
- Management Concept and Practice, Hannagain T., 2016, McMillan.
- Basic Managerial Skills for All, McGrath E.H., 2015, Prentice Hall of India.
- Management – Text and Cases, V.S.P. Rao, 2017, Excel Books.
- Essentials of Management, Massie Joseph, 2020, Prentice Hall of India.
- Management: Principles and Guidelines, Thomas Duening & John Ivancevich, 2021, Biztantra.
- Management Concepts and Strategies, J.S. Chandran, 2014, Vikas Publishing House.
- Principles of Management, Tripathy P.C., 2015, Tata McGraw Hill.
- Principles of Management: Theory and Practice, Sarangi S.K., 2018, V.M.P. Publishers.

**Semester II**

**F.Y.BAF**

<b>Course Code</b>	<b>MAJOR SUBJECT- Financial Accounting and Management</b>	<b>Credits</b>	<b>Lectures/ Week</b>
25BAFMJ211	<b>Accounting Analysis I</b>	<b>4</b>	<b>4</b>

**Course Outcomes:**

After successful completion of this course, students would be able to

- CO1 To be able to remember Various formats of Departmental Accounts, Hire Purchase.
- CO2 To understand Accounting standards, preparation of departmental accounts and accounting for hire purchase.
- CO3 To apply and demonstrate the knowledge of basics of accounting for the purpose of preparing financial statements in relationship to decision making.
- CO4 To able to Analyse Financial Statement of a company for decision making

<b>Unit</b>	<b>Topics</b>	<b>No of Lectures</b>
I	<b>Departmental Accounts</b> <ul style="list-style-type: none"><li>● Meaning</li><li>● Basis of Allocation of Expenses and Incomes / Receipts</li><li>● Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve</li><li>● Departmental Trading and Profit and Loss Account and Balance Sheet</li></ul>	15
II	<b>Accounting for Hire Purchase</b> <ul style="list-style-type: none"><li>● Meaning, Calculation of Interest</li><li>● Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price.</li><li>● Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)</li></ul>	15
III	<b>Financial Statement &amp; Analysis –I</b> <ul style="list-style-type: none"><li>● Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis</li></ul>	15
IV	<b>Financial Statement &amp; Analysis –II</b> <ul style="list-style-type: none"><li>● Trend Analysis.</li><li>● Comparative Statement.</li><li>● Common Size Statement</li></ul>	15

References:

- Advanced Accountancy, R.L. Gupta and M. Radhaswamy, 2021, S. Chand and Company (P) Ltd., New Delhi.
- Financial Accounting, P.C. Tulsian, 2018, Pearson Publications, New Delhi.
- Financial Accounting, Williams, 2015, Tata McGraw Hill and Co. Ltd., Mumbai.
- Modern Accountancy, Mukherjee and Hanif, 2017, Tata McGraw Hill and Co. Ltd., Mumbai.
- Compendium of Statement and Standard of Accounting, ICAI, 2020, Institute of Chartered Accountants of India (ICAI).

<b>Course Code</b>	<b>MAJOR SUBJECTS</b>	<b>Credits</b>	<b>Lectures /Week</b>
25BAFMJ212	<b>Financial Strategic Management- II</b>	<b>2</b>	<b>2</b>
<b>Course Outcomes:</b>			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> <li>● CO1 To be able to remember the Various types Organisation structure</li> <li>● CO2 To understand why an organisation would go global</li> <li>● CO3 To apply the various methods of analysis to Strategic business units at different levels</li> <li>● CO4 To able to Analyse strategies by various organisations to withstand competition</li> </ul>			
<b>Unit</b>			
<b>Unit</b>	<b>Topics</b>	<b>No of Lectures</b>	
I	<b>Organizational Structure</b> <ul style="list-style-type: none"> <li>● Definition</li> <li>● Types (ten types)</li> <li>● Characteristics</li> </ul>	15	
II	<b>Globalization</b> <ul style="list-style-type: none"> <li>● Why do companies go global?</li> <li>● Financial Strategies</li> <li>● Different levels of Strategies</li> </ul>	15	
<b>References:</b>			
<ul style="list-style-type: none"> <li>● Business Policy &amp; Strategic Management, Azhar Kazmi, 2010, Tata McGraw Hill.</li> <li>● Business Policy, Strategy, Planning and Management, P.K. Ghosh, 2008, Himalaya Publishing House.</li> <li>● Business Policy: Text and Cases, Christensen, Andrews, and Dower, 1987, Richard D. Irwin.</li> <li>● Business Policy: Strategy Formation and Management Action, William F. Gkycj, 2001, McGraw Hill.</li> <li>● Concept of Corporate Strategy, Bongee and Colonan, 1985, Prentice Hall.</li> </ul>			

<b>Course Code</b>	<b>MINOR - Integrated Finance</b>	<b>Credits</b>	<b>Lectures/ Week</b>
25BAFMR221	Corporate Governance	<b>2</b>	<b>2</b>
<p>Course Outcomes: After successful completion of this course, students would be able to</p> <ul style="list-style-type: none"> <li>• CO1 To be able to remember the Meaning , Definitions ,Significance , Importance and Theories of Corporate Governance</li> <li>• CO2 To understand the Evolution of Corporate Governance, Stakeholders, objectives, and models of Corporate Governance</li> <li>• CO3 To apply the theories and models to practice and issues in Corporate Governance.</li> <li>• CO4 To able to Analyse Objectives of Corporate Governance, Green Governance.</li> </ul>			
Unit	Topics	No of Lectures	
I	<b>Corporate Governance</b> Meaning , Definitions ,Significance, Importance, Evolution of Corporate Governance, Major stakeholders of a Corporate Body, Communication mechanism of corporate organization, Objectives of Corporate Governance, Parties to corporate governance, Issues in Corporate Governance	15	
II	<b>Theories Of Corporate Governance</b> Theories of Corporate Governance, Models of Corporate Governance, Regulatory Framework of Corporate Governance, Green Governance	15	
<p>References:</p> <ul style="list-style-type: none"> <li>• Corporate Governance: Issues and Perspectives, Ramesh K. Arora and Tanjul Saxena (Eds.), 2004, Janur: Mangaldeep.</li> <li>• Corporate Governance and Business Ethics, AIMA, 1997, Excel Books.</li> <li>• Corporate Governance in Transitional Economies: Insider Control and the Role of Banks**, M. Akoi and H. Kim (Eds.), 1995, The World Bank.</li> </ul>			

Course Code	OPEN ELECTIVES	Credits	Lectures /Week
25BAFOE231	<b>Administrative Management and Leadership</b>	<b>2</b>	<b>2</b>
<p>Course Outcomes:</p> <p>After successful completion of this course, students would be able to</p> <ul style="list-style-type: none"> <li>● CO1 To be able to remember and identify the traits and styles of leadership, formal organization and informal organization, levels of management and various Theories</li> <li>● CO2 To understand the causes of Stress and Conflict in corporate</li> <li>● CO3 To apply Various mechanism to reduce Stress and Conflict in corporate</li> <li>● CO4 To able to Analyse Contemporary issues in leadership for creating effective leader.</li> </ul>			
Unit	Topics	No of Lectures	
I	<p><b>Concept of leadership and Modern Leadership</b></p> <ul style="list-style-type: none"> <li>● Leadership– Meaning, Traits and Motives of an Effective Leader</li> <li>● Styles of Leadership.</li> <li>● Theories –Trait Theory, Behavioural Theory, Path Goal Theory.</li> <li>● Transactional v/s Transformational leaders.</li> <li>● Strategic leaders– meaning, qualities.</li> <li>● Charismatic Leaders– meaning of charisma, Qualities, characteristics, types of charismatic leaders (socialized, personalized, office-holder, personal, divine)</li> </ul>	15	
II	<p><b>Understanding Managerial conflicts and stress</b></p> <ul style="list-style-type: none"> <li>● Causes of stress and conflict in individuals and society</li> <li>● Agents of socialization and the role played by them in developing the individual</li> <li>● Significance of values, ethics and prejudices in developing the individual</li> <li>● Stereotyping and prejudice as significant factors in causing conflicts in society.</li> </ul>	15	

	<ul style="list-style-type: none"> <li>● Aggression and violence as the public expression of conflict</li> <li>● Managing Stress and Conflict in Contemporary Society</li> <li>● Types of conflicts and use of coping mechanisms for managing individual stress</li> <li>● Maslow's theory of self-actualisation</li> <li>● Different methods of responding to conflicts</li> <li>● Conflict-resolution and efforts towards building peace and harmony in society(workplace)</li> </ul>	
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References :

- Organizational Behavior, Stephen P. Robbins and Timothy A. Judge, 2017, 15th Edition, Prentice Hall.
- Organisational Behaviour: A New Look (Concept, Theory & Cases), Niraj Kumar, 2015, Himalaya Publishing House.
- Strategic Leadership, Sahu and Bharati, 2014, Excel Books.
- International HRM, Peter I. Dowling and Denice E. Welch, 2006, 1st Edition, Excel Books.
- Organization Development: Behavioral Science Interventions for Organization Improvement, Wendell French, Cecil Bell, and Veena Vohra, 2004, 6th Edition, Pearson.

<b>Course Code</b>	<b>VOCATIONAL SKILL COURSES (VSC)VSC</b>	<b>Credits</b>	<b>Lectures/Week</b>
25BAFVS241	<b>Portfolio Management I</b>	<b>2</b>	<b>2</b>

**Course Outcomes:**

After successful completion of this course, students would be able to

- CO1 To be able to remember the types , features, principles of financial instruments
- CO2 To understand various financial services and intermediaries
- CO3 To apply the knowledge of financial instruments and services in investment
- CO4 To able to Analyse the various characteristics of financial instruments and services

<b>Unit</b>	<b>Topics</b>	<b>No of Lectures</b>
I	<b>Financial Instruments</b> <ul style="list-style-type: none"> <li>● Meaning and types of Financial Instruments</li> <li>● Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others</li> </ul>	15
II	<b>Financial Services</b> <ul style="list-style-type: none"> <li>● Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans,Raising term Finance and Loan Syndication.</li> <li>● Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper</li> </ul>	15
	Total	30

**Additional References:**

- Financial Market Analysis ,by Blake, David , 1992, McGraw Hill London
- Investments, Analysis and Management, Francis J.C , June 1972, McGraw Hill New York.
- Investment Analysis and Portfolio Management, Reilly Frank K and Keith Brown 2011, 10th edition, Cengage

<b>Course Code</b>	<b>Skill Enhancement Courses (SEC)</b>	<b>Credits</b>	<b>Lectures /Week</b>
25BAFSE251	<b>Management Application II</b>	<b>2</b>	<b>2</b>
<b>Course Outcomes:</b>			
<p>After successful completion of this course, students would be able to</p> <ul style="list-style-type: none"> <li>• CO1 To be able to remember P'S of market, definition of PLC and other definitions in management</li> <li>• CO2 To understand factors influencing pricing, place, production decision, TQM</li> <li>• CO3 To apply various strategies and concepts in organizational decision making</li> <li>• CO4 To able to Analyse distribution channels, pricing and quality circle techniques</li> </ul>			
<b>Unit</b>	<b>Topics</b>	<b>No of Lectures</b>	
I	<p><b>Marketing Management</b>  Meaning and Definition of Marketing – 4 Ps of Marketing, Importance  Product Management – Meaning &amp; Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding  Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies  Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels  Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication  Case studies based on the above topics</p> <p><b>Production Management</b>  Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control  Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India  Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000  Inventory Management – Meaning and Methods  Case studies based on the above topics</p>	15	
II	<b>Human Resource Management</b>	15	

	<p>Human Resource Management – Meaning, Nature, Functions of Human Resource Management</p> <p>Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern methods of Appraisal, Employee, retention, Leadership, traits, Styles</p> <p>Motivation- Factors of Motivation, Theories of Motivation- Maslow’s Theory, Douglas MacGregor’s Theory X and Theory Y</p> <p>Case studies based on the above topics</p> <p><b>Financial Management</b></p> <p>Meaning and Definition of Financial Management – Functions of Financial Management</p> <p>Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions</p> <p>Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options</p> <p>Case studies based on the above topics</p>	
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**References:**

- Management Control Systems by Anthony & Govindrajana , 2006, 12th Edition, (TATA McGraw Hill)
- Management Accounting and Performance Evaluation, by Bob Scarlett, 2006 Edition, Oxford Press
- Management Control Systems, by Maciaririllo & Kirby, 2th Edition, – Prentice Hall India

## **Evaluation Scheme for First Year (UG) under NEP (4 credits)**

### **I. Internal Evaluation for Theory Courses – 40 Marks**

**1) Continuous Internal Assessment(CIA) Assignment** - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 20 marks

**2) Continuous Internal Assessment(CIA)** ONLINE Unit Test – 20 marks

### **II. External Examination for Theory Courses – 60 Marks**

Duration: 2 Hours

Theory question paper pattern:

<b>Question</b>	<b>Based on</b>	<b>Marks</b>
Q.1	Unit I	15
Q.2	Unit II	15
Q.3	Unit III	15
Q.4	Unit IV	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

## **Evaluation Scheme for First Year (UG) under NEP (2 credits)**

### **I. Internal Evaluation for Theory Courses – 20 Marks**

**1) Continuous Internal Assessment(CIA) Assignment** - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 10 marks

**2) Continuous Internal Assessment(CIA)** ONLINE Unit Test – 10 marks

### **II. External Examination for Theory Courses – 30 Marks**

Duration: 1 Hours

Theory question paper pattern: All questions are compulsory.

<b>Question</b>	<b>Based on</b>	<b>Marks</b>
Q.1	Unit I	15
Q.2	Unit II	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.