

AC _____ ITEM NO: _____

Deccan Education Society's

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



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for Third Year

Program: Bachelor of Management Studies

Majors: Finance

Choice Based Credit System (CBCS)

with effect from

Academic Year 2025-2026

PROGRAM OUTCOMES

PO	Description
	A student completing Bachelor's Degree in Management Studies Program will be able to
PO1	Disciplinary Knowledge: Capability of executing comprehensive knowledge and understanding of business acumen.
PO2	Communication Skills: Demonstrate proficiency for Business Communication for effective and professional business management.
PO3	Critical Thinking: Ability to engage in reflective and independent thinking by understanding the concepts of various business domains.
PO4	Problem solving: Capability to deduce a business problem and apply the classroom learning into practice to offer a solution for the same.
PO5	Leadership Skills: Ability to develop group behavior and lead a team to achieve the individual, group and organizational goals.
PO6	Ethical & Social Awareness/Reasoning: Ability to ascertain unethical behavior, falsification, and manipulation of information. Ability to manage self and various social systems. To build perspective about global environment including cultural, social and sustainability issues.
PO7	Lifelong learning: 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.
PO8	Global Perspective: Understand the application of management concepts in scenarios relating to the global business environment.

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

Proposed Curriculum as per NEP, 2020

Year of implementation- 2025-26

Name of the Department: Bachelor of Management Studies

Semester	Course Code	Course Title	Vertical	Credit
V		Innovative Financial Services	Major	4
		Direct Tax	Major	4
		Yukti: Indian Wisdom for Managers	Major	2
		Equity Research	Major (Elective1)	4
		Auditing Principles and Practices- I	Major (Elective2)	4
		Logistics & Supply Chain Management	Minor	4
		Selling and Negotiation	VSC	2

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Proposed Curriculum as per NEP, 2020

Year of implementation- 2025-26

Name of the Department: Bachelor of Management Studies

Semester	Course Code	Course Title	Vertical	Credit
VI		Corporate Law & Ethics	Major	4
		International Finance & Economy	Major	4
		Behavioural Finance	Major	2
		Integrated Wealth Management	Major (Elective1)	4
		Auditing Principles and Practices- II	Major (Elective2)	4
		Production and Total Quality Management	Minor	4

Course Code	Finance MAJOR SEM - V - Innovative Financial Services	Credits	Lecture/Week
	Paper I	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1	Remember and recall the concepts related to Innovative Financial Services & System.		
CO2	Understand and describe the various aspects of Financial Services, Crypto currency, Block Chain and FinTech.		
CO3	Apply the theoretical knowledge of financial services to the practical situation.		
CO4	Analyze the various aspects of Financial Services, Crypto currency, Block Chain and FinTech.		
Unit	Topics	No of Lectures	
I	Introduction to Financial System	15	
	1.1 An overview of the financial system: Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability. 1.2 Financial System Design – Meaning, Stakeholder Lender Conflict, Manager Stockholder conflict, Conflict Resolution and Financial System Design, Bank oriented systems and Market oriented systems its advantages and drawbacks, Dimensions of well-functioning financial systems. 1.3 Microfinance - Conceptual Framework – Origin, Definitions, Advantages, Barriers, Microfinance Models in India.		
II	Financial Services & its Mechanism	15	
	2.1 Fund-based & fee-based financial services. 2.2 Overview – Insurance & Mutual Funds. 2.3 Factoring, Forfaiting, Bill discounting, Underwriting of Shares & debentures, Merchant Banking, Stock Broking, Securitization. 2.4 Lease, Hire-Purchase, Housing Finance, Venture Capital, Consumer Finance, Credit Rating.		
III	Cryptocurrency & Blockchain	15	
	3.1 Cryptographic primitives, Public and private keys, Cryptocurrency: History, Legal Aspects-Crypto currency Exchange, Black Market and Global Economy. 3.2 Overview of blockchain: origin, distributed ledger, types of blockchain, operation and working of blockchain. 3.3 Bitcoin and alternative coins, Mining Strategies, Bitcoin network, Bitcoin wallets. 3.4 Future of Blockchain and Impact of Blockchain Technology on Cryptocurrency.		
IV	FinTech	15	
	4.1 Digitization of Financial Services, digital currency & payment mechanism, Overview of FinTech Ecosystem.		

	<p>4.2 FinTech: Opportunities & Challenges, Virtual Asset Accounting.</p> <p>4.3 Introduction to AI, ML & cloud computing for FinTech, AI-Driven innovative financial services.</p> <p>4.4 Predictive analytics & Sentiment Analysis in Financial decision-making, Fraud Detection, Financial risk modelling and cybersecurity.</p>	
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Reference books:

1. Taxmann's Financial Markets Institutions & Services, Dr. Vinod Kumar; Manmeet Kaur and Atul Gupta, 2021.
2. M Pandey, Financial Management, Vikas Publishing House Ltd.
3. Khan M.Y., Financial Services, Mc Graw Hill Education.
4. Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints.
5. Mastering Block chain - Distributed ledgers, decentralization and smart contracts explained, Author- Imran Bashir, Packt Publishing Ltd, Second Edition, ISBN 978-1-78712-544-5, 2017 Reference Books
6. Bitcoin and Cryptocurrency Technologies: Author- Arvind Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, Princeton University, 2016

Course Code	MAJOR SEM – V	Credits	Lecture /Week
	Paper II – Direct Taxes	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1	Recall the fundamental concepts, terminologies, and classification of the relevant provisions of direct taxes.		
CO2	Describe the taxation principles under various heads of income, exemptions, deductions, and set-off & carry-forward provisions applicable to individuals.		
CO3	Compute taxable income under different heads, apply exemptions and deductions, and determine tax liability based on relevant sections of the Income Tax Act.		
CO4	Integrate tax implications, clubbing provisions, and tax planning strategies for optimizing total income computation and tax liability.		
Unit	Topics	No of Lectures	
I	Basics of Indian Taxation Systems	15	
	1.1 Introduction to Taxation Systems in India. 1.2 Direct V/s Indirect Taxes 1.3 Basic Terminologies & Definition (S. 1 - 4) 1.4 Determining Residential Status (S. 6) 1.5 Scope of Total Income (S. 9)		
II	Taxations Under Different Heads – I	15	
	2.1 Introduction to Heads of Income 2.2 Income under the Head of Salaries (S. 15 – 17 and relevant provisions u/s 10 for exemptions) 2.3 Income under the Head of House Properties. (S. 22 – 27) 2.4 Profits and Gains from Business and Profession (S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B)		
III	Taxations Under Different Heads – II	15	
	3.1 Capital Gain (S. 45, 48, 49, 50 and 54) 3.2 Income from other sources (S.56- 59) 3.3 Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income) 3.4 Deductions from Total Income - S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA		
IV	Deductions U/Chap VI – A and Total Income Computation	15	

	4.1 Clubbing of Income - Section 60 to 65 4.2 Set Off & Carry Forward of Losses (S. 70, 71, 71B, 72, 73, 74) 4.3 Computation of Total Income and Tax liability of Individuals	
<p>Note:</p> <ul style="list-style-type: none"> • The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only. • All modules / units include Computational problems / Case Study. • The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations. 		
<p>Reference books:</p> <ol style="list-style-type: none"> 1. Income Tax Act- Bare act 2. Dr V K Singhanian - Direct Tax Law & Practice 3. Vinod K. Singhanian, Monica Singhanian, Students' Guide to Income Tax & GST Problems & Solutions. 		

Course Code	MAJOR SEM – V – Yukti: Indian Wisdom for Managers	Credits	Lectures/Week
	Paper I	2	2

Course Outcomes:

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

1. Recall the management principles and phenomenon from the ancient scriptures and state their significance in shaping management and organizational systems.
2. Summarize essential management ideas derived from Indian epics, literature, and philosophies, and paraphrase their relevance in understanding leadership, decision-making, & work-ethics.
3. Employ ancient Indian approaches to leadership, governance, and self-management, and relate them effectively to contemporary professional and personal contexts.
4. Deconstruct complex modern management challenges using traditional Indian thought, and infer or relate sustainable and value-based strategies for holistic decision-making.

Unit	Topic	No of Lectures
1	Traditional Indian Workforce Systems and Practices	15
	<p>1.1. Corporate Life In Ancient India Concept, Features, Practices of Ancient Indian Economy. Ancient Indian Management – Objectives, Stakeholder value creation, Management in Ancient Indian Business, Essence of Indian Management, Workplace Hierarchy - Varna System and Sreni System – Brahmans, Ksatriyas, Vaishyas, Shudras</p> <p>1.2. Management Lessons and Takeaways from Traditional Scriptures and Philosophies in India: Ancient Indian Scriptures - The Vedas, Upanishads, Shastras, Sutras, Ramayan, Mahabharat and other related material. Principles and practices of other religious segments originating in India.</p> <p>1.3. Management Lessons and Takeaways from Arthshastra Principles of Administration Principles of Governance Management Principles and Practices Fundamentals HR Distribution & Management and Leadership</p>	
2	Ancient Wisdom in Modern Management	15
	<p>2.1. Modern & Traditional Management Practices – Correlation Study. Motivation and Leadership Lessons Political, Military and Statesmanship Lessons Economic and international relations Lessons Marketing Lessons Management in government and positive thinking in creative management.</p> <p>2.2. Lessons for Managers from Traditional Indian Scriptures: The concept of “Triguna Shastra” along with their balance in developing strong and righteous managers. Sattvic Discipline at workplace – Ethics</p>	

	<p>Divine and diabolic qualities for leaders and managers. Sattvic Leadership. Qualities of a virtuous worker. Self-actualization at workplace. Emphasis on creative and research through the concept of “<i>Manthanam</i>”</p> <p>2.3. Activities to Develop Human Mind and Body and Reduce Stress:</p> <p>Spiritual Wellbeing. Mental Wellbeing. Emotional Wellbeing. Physical Wellbeing.</p> <p><i>Case Studies can be introduces at any of the above levels.</i></p>	
<p>References Books:</p> <ol style="list-style-type: none"> 1. <i>The Gita and Management by Swami Bodhananda, BlueJay Books, Srishti Publishers and Distributers, New Delhi,</i> 2. <i>Bhagavad Gita On Effective Leadership, Pujan Roka, Jaico Publishing House, Mumbai.</i> 3. Indian Models of Economy, Business And Management, by P Kanagasabapathi, Second Edition, 2018, Visionias Ltd. 4. Ancient Indian Scriptures For Human Resource Management, Dr. Sneh Bhardwaj, 1st, 2020, Regal Publications 5. Business and Management Cases Based on Indian Ethos and Scriptures, Ashish Janakray Dave and Sumanta Dutta, First Edition, 2022, Bharti Publication 		

Course Code	Major Elective - SEM - V	Credits	Lecture /Week
	Paper I – Equity Research & Financial Modelling	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1	Recall key concepts related to financial modelling, equity research, and valuation techniques.		
CO2	Restate the structure of financial statements, industry analysis, and fundamental valuation methods.		
CO3	Demonstrate simple financial models using Excel and apply fundamental and technical analysis for stock evaluation.		
CO4	Interpret financial data, assess company performance, and perform valuation using multiple methods.		
Unit	Topics	No of Lectures	
I	Introduction to Financial Modelling & Equity Research	15	
	1.1 Overview of Securities Market: Overview of stock market its Structure, types of shares, trading Important participants & their activities 1.2 Basic Introduction to Equity Research: Concept, Need, Importance, Scope, Goals and application. The role of research in investment activity Process of Equity Research 1.3 Research Analyst: Concept, Role, Responsibility, Qualifications and Skills, Basic Principles of Interaction with Companies/Clients Types of equity research analysts Ethical Consideration 1.4 Financial Modelling in Decision-Making Meaning, Importance, Principles, Key Elements Process of financial modelling Types of Financial Models & Key Principles 1.5 Data For Financial Modelling through Equity Research: Overview of Financial Statements & Commonly Used Metrics Sources of Financial Data Collection (Bloomberg, Reuters, NSE, BSE etc.)		
II	Fundamental Analysis – Economic & Industry	15	

	<p>2.1 Fundamental Analysis and Equity Research Concept, Difference between Fundamental and Technical Role of Fundamental Analysis in Equity Research Elements of Fundamental Research</p> <p>2.2 Economic Analysis Introduction to Various Macroeconomic Variables (related to investments) Economic trends Role of economic analysis in fundamental analysis Sources of Information for Economic Analysis</p> <p>2.3 Industry Analysis Role of industry analysis in fundamental analysis Defining the industry & Understanding industry cyclicity Market sizing and trend analysis Relationship between Economic cycles & Business life cycle Identifying Growth Trends, Key Industry Drivers and Industry KPIs Regulatory environment/framework & Taxation Sources of information for industry analysis</p>	
III	Fundamental Analysis – Company Analysis & Valuations Models	15
	<p>3.1 Company Analysis Role of company analysis in fundamental research Understand Business and Business Models Pricing Power and Sustainability of This Power Competitive Advantages/Points of differentiation over the Competitors Company – Industry Models viz, Ansoff, BCG, SWOT/TWOS, 5 Force Model Quality of Management and Governance Structure Business Risks, Credit Ratings, and ESG Sources of Information for Analysis</p> <p>3.2 Valuation Models and Tools Difference Between Price and Value, Why Valuations are required Sources of Value in a Business – Earnings and Assets Ratios – Liquidity, Profitability, Market Value, Efficiency, Leverage DCF, RV, SOTP, DDM, Earnings Based Valuation Matrices, Assets based Valuation Matrices Cash Flow Peer Comparison using industry benchmark Other Valuation Parameters in New Age Economy and Businesses</p>	
IV	Financial Modelling in Excel and Equity Research Reports	15
	<p>4.1 Basic Financial Models using Excel Time Value – PMT, PV, FV, NPER, RATE Return Functions – NPV, IRR, XNPV Interest and EMI Computation</p>	

	4.2 Equity Research Report: Concept Contents of Reports Types Qualities of Good Research Reports Due Diligence	
Reference books: <ol style="list-style-type: none">1. "Best Practices for Equity Research Analysts: Essentials for Buy-Side and Sell-Side Analysts", by James Valentine, 20172. "Financial Modeling for Equity Research: A Step-by-Step Guide to Earnings Modeling and Stock Valuation for Investment Analysis," John Moschella, 2019,3. Research Analyst, NISM, 20254. Financial Valuation and Modelling, by Sheeba Kapil, 1 September 2021 Wiley India Pvt. Ltd.5. Financial Modeling Handbook, 1st Edition, 2023, Zebralearn Pvt Ltd		

Course Code	Elective SEM – V	Credits	Lecture /Week
	Paper II – Auditing Principles and Practices- I	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
C01 Recall basic auditing concepts, types of audits, and key auditing terminology.			
C02 Describe the objectives and principles of auditing and differentiate between errors and frauds.			
C03 Apply audit planning procedures, audit programmes, and documentation techniques in audit scenarios.			
C04 Analyze various auditing techniques such as test checks, sampling, and internal control systems in audit processes.			
Unit	Topics	No of Lectures	
I	Introduction to Auditing	15	
	1.1 Basics- Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit		
	1.2 Errors and Frauds- Concepts, Reasons and Circumstances, Types of Errors – Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor’s Duties and Responsibilities in Respect of Fraud		
	1.3 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		
	1.4 Audit- Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit, Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, the Concept True and Fair View		
II	Audit Planning, Procedures and Documentation	15	
	2.1 Audit Planning- Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan		
	2.2 Audit Programme- Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit		

	<p>Approach</p> <p>2.3 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>2.4 Audit Notebook- Meaning, Structure, Contents, General Information, Current Information and Importance</p>	
III	Auditing Techniques	15
	<p>3.1 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>3.2 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>3.3 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</p> <p>3.4 Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</p>	
IV	Internal Audit	15
	<p>4.1 Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit</p> <p>4.2 Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p> <p>4.3 Audit under Computerized Information System Environment Special aspects of CIS Audit Environment, Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmers Special aspects in Audit of E-Commerce Transaction</p>	
Reference books:		
<ol style="list-style-type: none"> 1. "Auditing: Principles and Practice" by Dr. A. K. Singh, 2023, Taxmann Publication 2. "Auditing and Assurance" by Aruna Jha, 2023, Taxmann Publication 3. "Contemporary Auditing" by Kamal Gupta, 2022, McGraw Hill Education 4. "Auditing" by Tandon, Sudharsanam & Sundharabahu, 2021, Tandon, Sudharsanam & Sundharabahu 5. "Principles and Practice of Auditing" by Dinkar Pagare, 2020, Sultan Chand & Sons 		

Course Code	MINOR SEM - V	Credits	Lecture /Week
	Paper I - Logistics and Supply Chain Management	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1 Recall fundamental concepts, functions, and processes of logistics and SCM, while recognizing the importance of sustainability and global supply chains.			
CO2 Restate the interconnections between logistics components, supply chain strategies, sustainability initiatives, and global trade dynamics.			
CO3 Implement forecasting, inventory management, cost optimization, and sustainable logistics practices along with the government initiatives to improve supply chain efficiency.			
CO4 Evaluate global trends, technological advancements, policies, and environmental challenges to develop strategic supply chain solutions.			
Unit	Topics	No of Lectures	
I	Fundamentals of Logistics and Supply Chain Management	15	
	1.1 Introduction to Logistics 1.2 Introduction to SCM 1.3 Logistics & SCM in Customer Service & E-Commerce 1.4 Demand Forecasting in Logistics 1.5 Overview of Indian Logistics Sector		
II	Transportation and Distribution Network Management	15	
	2.1 Transportation 2.2 Warehousing 2.3 Distribution Management 2.4 Transport Infrastructure and Developments 2.5 Logistical Network Analysis		
III	Elements in Logistics and Supply Chain Management	15	
	3.1 Inventory Management 3.2 Material Handling and Packaging 3.3 Financing for Logistics and SCM 3.4 Performance Management In SCM 3.5 Supply Chain Risk Modelling and Management		
IV	Technological & Sustainable Trends in Logistics	15	
	4.1 Role of Information Technology in Logistics & SCM 4.2 Logistics Outsourcing & Emerging Business Models 4.3 Sustainable & Green Logistics		

	4.4 Future Trends in Logistics & Resilient Supply Chains	
	4.5 Global Logistics & International Supply Chain Management	
<p>Reference books:</p> <ol style="list-style-type: none"> 1. Donald J. Bowersox, David J. Closs, M. Bixby Cooper, John C. Bowersox, Supply Chain Logistics Management, 5th Edition, 2024, McGraw Hill 2. Martin Christopher, Logistics & Supply Chain Management, 6th Edition, 2023, Pearson 3. Sunil Chopra, Dharam Vir Kalra, Gourav Dwivedi, Supply Chain Management: Strategy, Planning, & Operation, 7th Revised Edition, 2024, Pearson 4. Joel D. Wisner, Keah-Choon Tan, G. Keong Leong, Principles of Supply Chain Management: A Balanced Approach, 5th Edition, 2019, Cengage 5. David B. Grant, Alexander Trautrim, Chee Yew Wong, David B Grant, Sustainable Logistics and Supply Chain Management: Principles and Practices for Sustainable Operations and Management, 2022, Kogan Page. 6. Chiranji Lal Chowdhary, Kumaresan Perumal, Logan Chella, Innovative Supply Chain Management via Digitalization and Artificial Intelligence: 424 (Studies in Systems, Decision and Control), 2022, Springer. 		

Course Code	VSC SEM – V – Selling & Negotiation	Credits	Lectures /Week
	Paper I	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1 Remember basic concepts of selling & negotiation			
CO2 Explain the core concepts of selling and negotiation,			
CO3 Apply the personal selling process and basic negotiation techniques in business scenarios.			
CO4 Analyse buyer behaviour and identify effective selling and negotiation strategies			
Unit	Topics		No of Lectures
I	Foundations of Selling		15
	1.1 Introduction Meaning and Importance of Selling in the Modern Business World Difference Between Selling and Marketing Types of Selling: B2B, B2C, Direct, Digital 1.2 Personal Selling Process: Prospecting, Approach, Presentation, Objections, Closing, Follow-up 1.3 Essential Sales Skills: Communication, Active Listening, Empathy, Product Knowledge 1.4 Activities: Product Pitching & Elevator Pitch Practice Role Play: Sales Meeting Simulation		
II	Negotiation Techniques and Application		15
	2.1 Negotiation Essentials Meaning, Importance, and Scope Difference Between Bargaining and Negotiation Key Concepts: BATNA, ZOPA, Win-Win vs Win-Lose 2.2 Negotiation Process and Strategies Steps: Preparation → Opening → Bargaining → Closure Negotiation Styles: Competitive vs Collaborative Tactics: Anchoring, Framing, Silence, Mirroring 2.3 Applied Negotiation in Business Common Business Scenarios: Customer, Vendor, Salary, Conflict Resolution Cross-Cultural and Ethical Aspects of Negotiation		

	<p>2.4 Activities</p> <p>Role Play: Buyer–Seller Negotiation</p> <p>Group Activity: Team Negotiation Simulation</p> <p>Feedback and Reflection Exercise</p>	
<p>Reference books:</p> <ol style="list-style-type: none">1. Kotler, P., & Keller, K. L. (2016). Marketing management (15th ed.). Pearson Education.2. Futrell, C. M. (2020). Fundamentals of selling: Customers for life through service (14th ed.). McGraw-Hill Education.3. Rackham, N. (1996). SPIN selling. McGraw-Hill.		

Course Code	Finance MAJOR SEM – VI – Corporate Law & Ethics	Credits	Lecture /Week
	Paper I	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1 Identify and recall the meaning and concepts related to company law, ethics and ESG.			
CO2 Understand various aspects regarding the subject corporate law & ethics.			
CO3 Apply the theoretical knowledge of company law, ethics and ESG to solve real life situation.			
CO4 Analyze the various facets, case studies and situations relating to company law, ethics and ESG.			
Unit	Topics	No of Lectures	
I	Company Law – I	15	
	1.1 Meaning, Definition and characteristics of a company. Kinds of companies. Merits and Demerits of Incorporation of a company - Lifting the corporate veil, Role of promoters, Pre-incorporation contracts. 1.2 Certificate of Incorporation, Memorandum of Association - Meaning, Purpose, Contents. Articles of Association - Meaning, Purpose, Content. Issue of prospectus. 1.3 Directors: Appointment & Qualification, Removal, Position, Powers and Duties of Directors. Audit Committee: Its Role. Company Secretary: Qualification, Appointment and Duties. Appointment of Managerial Personnel. 1.4 Meetings, Kinds, Requisites of Valid Meeting, Company's Resolutions. 1.5 Prevention of Oppression & Prevention of Mismanagement.		
II	Company Law – II	15	
	2.1 Modes of acquiring Membership Rights and Privileges of Members and Shareholders, Transfer and Registration of Transfer of Securities, Dividend - Rules as to Payment of Dividend. 2.2 Merger and Demerger of Company, Amalgamation, Compromise and Arrangement 2.3 Winding up - Meaning, Types, Procedure, and Payment of Liabilities in the event of winding up. 2.4 Role of Official Liquidator, Court and National Company Law Tribunal. 2.5 Transparency and Disclosures: Board's Report; Annual Return; Annual Report; Website disclosures; Policies.		
III	Ethics in Accounting and Finance	15	

	<p>3.1 Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decisions & practices.</p> <p>3.2 Implications of ethical values for the principles versus rule-based approaches. Company Codes of Ethics.</p> <p>3.3 Importance of ethical behaviour in accounting profession. Accounting standard setting process and ethics, IFAC Code of Ethics for Professional Accountants.</p> <p>3.4 Contents of Financial Reports in Ethical Practices, Implications of unethical behaviour for financial reports.</p> <p>3.5 Case Studies</p>	
IV	Environmental, Social, Governance (ESG)	15
	<p>4.1 ESG investment and different approaches to ESG investing: responsible investment, socially responsible investment, sustainable investment, best-in-class investment, ethical/values-driven investment, thematic investment, green investment, social investment, shareholder engagement, Carbon accounting, and Environmental Auditing.</p> <p>4.2 Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Mapping Sustainable Development Goals (SDGs) with CSR Programs of the Company; Corporate social reporting – Objectives, Global recognitions of CSR, Global reporting initiatives.</p> <p>4.3 Corporate Governance - meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India</p> <p>4.4 SEBI provisions, Insider trading, window dressing, whistle blowing.</p> <p>4.5 Case Studies</p>	
<p>Reference books:</p> <ol style="list-style-type: none"> 1. Study Material – Company Law & Practices (Executive Programme) by ICSI. (Updated) 2. Study Material – Indian Laws (Paper 1): Company Law by ICAI. (Updated) 3. Study Material – ESG: Principles & Practices (Professional Programme) by ICSI. (Updated) 4. Applied Financial Accounting & Ethics by Institute for Chartered Tax Practitioner by CA (Dr.) K.M. Bansal, Dr. Ritu Gupta, Taxmann’s publication. 5. Corporate crimes & financial frauds with Biggest Financial Frauds in History of India, Dr. Sumit Sharma, (2013), Jain Book Agency. 6. Corporate Governance and Social Responsibility of Business, Sharma J.P., Ane Books Pvt Ltd., 		

Course Code	MAJOR SEM – VI	Credits	Lecture /Week
	Paper II – International Finance and Economy	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1 Recall and state the fundamental concepts, theories, and terminologies related to international finance, global financial institutions, and foreign exchange markets.			
CO2 Summarize and explain the principles, frameworks, and regulatory mechanisms governing international financial markets, monetary systems, and global financial stability.			
CO3 Utilize financial principles, regulatory frameworks, and analytical tools to interpret international financial markets, execute foreign exchange transactions, and assess global taxation policies.			
CO4 Examine and critically evaluate the impact of macroeconomic trends, geopolitical factors, and emerging technologies on international finance and economic decision-making.			
Unit	Topics	No of Lectures	
I	Fundamentals of International Finance	15	
	1.1 Introduction to International Finance 1.2 Macroeconomic Indicators and Financial Stability 1.3 Globalization, Deglobalization and Emerging Economies 1.4 International Monetary Systems & Global Financial Architecture 1.5 International Financial Institutions & Governance		
II	International Financial Markets	15	
	2.1 Foreign Exchange Markets 2.2 Exchange Rate Determination 2.3 Foreign Exchange Regulations and Policies 2.4 International Bond Markets 2.5 International Capital Markets		
III	FOREX Contracts, Forex Arithmetic	15	
	3.1 FOREX Quotations 3.2 FOREX Arithmetic: Basics 3.3 FOREX Arithmetic: Advanced		
IV	FOREX Risk Management & Emerging Trends	15	
	4.1 FOREX Risk Management and Contracts 4.2 Disruptive Technologies & Future of International Finance 4.3 International Taxation		

	4.4 Geopolitics and International Finance	
<p>Note:</p> <ul style="list-style-type: none">• The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.• All modules / units include Computational problems / Case Study.• The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.		
<p>Reference books:</p> <ol style="list-style-type: none">1. Income Tax Act- Bare act2. Dr V K Singhanian - Direct Tax Law & Practice3. Vinod K. Singhanian, Monica Singhanian, Students' Guide to Income Tax & GST Problems & Solutions		

Course Code	Major - SEM - VI	Credits	Lecture /Week
	Paper III – Behavioural Finance	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1	Identify and state key concepts, theories, and biases in behavioural finance and recall their significance in financial decision-making.		
CO2	Recognize the psychological influences on investor behaviour and describe their impact on financial markets and investment strategies.		
CO3	Utilize behavioural finance principles to assess investment decisions and apply strategies to overcome biases in financial planning.		
CO4	Evaluate the role of emotions, heuristics, and biases in financial markets and analyze their effects on risk perception and market anomalies.		
Unit	Topics	No of Lectures	
I	Introduction to Behavioural Finance	15	
	<p>1.1. Behavioural Finance: Nature, Scope, Objectives and Significance & Application History of Behavioural Finance, Psychology: Concept, Nature, Importance. The Role of Psychology in Financial Decision-Making</p> <p>1.2. The psychology of financial markets, The psychology of investor behaviour, Behavioural Finance Market Strategies, Prospect Theory, Loss aversion theory under Prospect Theory & mental accounting— investors Disposition effect.</p> <p>1.3. Emotional Influence on Financial Decision-Making: Fear and Greed, Herd Mentality, Status Quo Bias Shadow of the Past.</p> <p>1.4. Market Anomalies: Bubbles and Crashes, Momentum Effect, Contrarian Investing, Traditional vs Behavioural Finance: Assumptions of Rationality, Efficient Market Hypothesis (EMH) vs Behavioural Finance.</p>		
II	Behavioural Finance in Practice	15	
	<p>2.1 Heuristics and Psychological Biases: Sound Investment Philosophy different biases such as Overconfidence, Base rate neglect, Anchoring and adjustment, Cognitive Dissonance, Availability, Self-Attribution and Illusion of Control Bias and Strategies for overcoming Psychological Biases</p>		

	<p>2.2 Applications in Portfolio Management: Impact of Overreaction and Underreaction in Markets in Long-term vs Short-term decision-making effects. Behavioural Asset Pricing, Risk Perception and Management.</p> <p>2.3 Financial Well-Being and Decision-Making: Nudging for Better Financial Choices, Role of Financial Advisors.</p> <p>2.4 Recent Trends in Behavioural Finance: Neuro finance, AI in Behavioural Analytics, Ethical Considerations, Social Media Influence.</p>	
<ol style="list-style-type: none"> 1. Shleifer, Andrei (2000). Inefficient Markets: An Introduction to Behavioral Finance. Oxford, UK: Oxford University Press. 2. Chandra, P. (2017), Behavioural Finance, Tata Mc Graw Hill Education, Chennai (India). 3. Behavioural Finance: Understanding the social, cognitive and economic debates, Edwin Burten and Sunit N Shah, Wiley, 2013 4. Understanding Behavioral Finance by Ackert The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition) 		

Course Code	Major Elective - SEM - VI	Credits	Lecture /Week
	Paper I - Integrated Wealth Management	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1 Identify key concepts of personal financial planning, investment, taxation, estate planning, and mutual funds.			
CO2 Explain various asset classes, investment products, and mutual fund types.			
CO3 Apply financial planning principles to make informed investment and wealth management decisions.			
CO4 Analyze taxation aspects, estate planning strategies, and their impact on wealth management.			
Unit	Topics		No of Lectures
I	Fundamentals of Personal Financial Planning		15
	1.1	Fundamentals of Personal Financial Planning (PFP): Concept, Need, Importance, Scope, Goals and application of PFP. Opportunities, limitations and challenges in PFP Life Cycle Analysis, Wealth Cycle, and Financial Planning Financial Planning as a service and its users	
	1.2	Financial Planner: Concept, Role, Responsibility, Qualifications and Skills, Types of Financial Planners Relationships of Financial Planners (with Clients, Dealers, etc.) Ethical Consideration	
	1.3	Process of Personal Financial Planning Types of Financial Planning Phases / Steps of PFP Financial planning strategies - investing for the long term Content of a comprehensive PFP Best practices in PFP	
II	Concept of Investment, Asset Classes and Investment Products		15
	2.1	Investments Concepts Objectives of Investment Investment Vs Speculation Security Investment Vs Non-Security Forms of Investment Investment Process Sources of Investment Information	

	2.2	Asset Classes and Investment Products Financial Asset Classes Physical Asset Classes Financial Investment Products Money Market and Securities Market	
III	Taxation Aspects of Wealth, Estate Planning Process and Strategies		15
	3.1	Principles of taxation Components of tax liability Taxation of direct investment Self-assessment, returns and payment of income-tax Taxation of perquisites and fringe benefits Capital gains tax Tax avoidance versus tax evasion Gearing and debt management Borrowing v. Repayment of existing loans	
	3.2	Estate Planning Administration of an estate- Transfer, Maintenance Tax planning through wills and trusts Taxation of terminal benefits Regulatory Framework of Estate Planning	
IV	Mutual Fund Management		15
	4.1	Introduction to Mutual Fund Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.	
	4.2	Types of Mutual Fund Functional/Operational – Open ended, close ended Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning & Systematic Transfer Plan	
	4.3	Portfolio Maturity, Calculations of NAV	
Reference Books:			
<ol style="list-style-type: none"> 1. "Personal Finance" by Jeff Madura, Pearson Publication, 2019 (7th Edition) 2. "Wealth Management: The Financial Advisor's Guide to Investing and Managing Money" by Harold Evensky and Stephen M. Horan, McGraw-Hill Education, 2011 3. "Financial Planning & Wealth Management" by S.K. Bagchi, Jaico Publishing House, 2010 4. "Investment Planning, Tax Planning, and Estate Planning" by Indian Institute of Banking & Finance (IIBF), Taxmann Publications Pvt. Ltd., 2017 5. "The Management of Mutual Funds" by G.V. Satya Sekhar, Palgrave Macmillan, 2017 			

Course Code	Elective SEM – VI	Credits	Lecture /Week
	Paper II – Auditing Principles and Practices– II	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO1	Recall key concepts related to vouching, verification, auditing standards, company audit, investigation, and due diligence.		
CO2	Understand the significance and procedures of auditing income, expenditure, assets, liabilities, and auditing standards.		
CO3	Apply the provisions related to company audit, audit reports, and auditor responsibilities in audit scenarios.		
CO4	Analyse various audit and investigation procedures to evaluate their effectiveness in different organizational contexts.		
Unit	Topics	No of Lectures	
I	Vouching and Verification	15	
	1.1 Audit of Income Revenue From Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad Debts written off, Commission Received 1.2 Audit of Expenditure Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone Expense, Petty Cash Payment, Advertisement, Travelling Salesmen’s Commission, Freight Carriage and Custom Duties 1.3 Audit of Assets Plant & Machinery, Furniture and Fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights 1.4 Audit of Liabilities Outstanding Expenses, Accounts Payable, Secured Loans, Unsecured Loans, Contingent Liabilities, Public Deposits		
II	Auditing Standards	15	
	2.1 Meaning Procedure of issuing Auditing Standards in India Brief overview of Auditing Standards in India Scope of SAs Significance of the Auditing Standards Responsibility of Auditor for Auditing Standards 2.2 Understanding of following Standards SA 200, SA 210, SA 230, SA 240, SA 250, SA 300, SA 315, SA 320, SA 505		
III	Audit of Companies	15	

	<p>3.1 Qualifications, Disqualifications, Appointments, Reappointment, Removal of Auditors</p> <p>3.2 Special Auditors Branch Auditors Rights and Duties of Company Auditors</p> <p>3.3 Audit Report Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate</p>	
IV	Investigation and Due Diligence	15
	<p>4.1 Introduction Auditing and Investigation Steps in Investigation Special aspects in connection with Business Investigation</p> <p>4.2 Types of Investigation (only introduction)</p> <p>4.3 Meaning of Due Diligence Purpose of Due Diligence</p>	
<p>Reference books:</p> <ol style="list-style-type: none"> 1. "Auditing: Principles and Practice" by Dr. A. K. Singh, 2023, Taxmann Publication 2. "Auditing and Assurance" by Aruna Jha, 2023, Taxmann Publication 3. "Contemporary Auditing" by Kamal Gupta, 2022, McGraw Hill Education 4. "Auditing" by Tandon, Sudharsanam & Sundharabahu, 2021, Tandon, Sudharsanam & Sundharabahu 5. "Principles and Practice of Auditing" by Dinkar Pagare, 2020, Sultan Chand & Sons 		

Course Code	MINOR SEM – VI – Production & Quality Management	Credits	Lectures /Week
	Paper I	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
C05	Remember basic concepts and terms related to Production & Quality Management		
C06	Understand the various aspects of product design & development, manufacturing, materials & inventory management and quality management.		
C07	Apply various fundamental concepts of production and quality in manufacturing scenarios.		
C08	Analyse and improve manufacturing process, productivity and quality.		
Unit	Topics	No of Lectures	
I	Production Management & Manufacturing Systems	15	
	1.1 Introduction to Production Management Introduction to Production Management. Manufacturing Systems: Intermittent, Continuous Systems, and Smart Manufacturing. 1.2 Product Development & Design 1.3 Plant Location & Layout: Factors, Layout Types, and Digital Twin Technology. 1.4 Purchase Management: Vendor Evaluation, Strategic Sourcing, and Blockchain.		
II	Materials & Inventory Management	15	
	2.1 Materials Management: Concept, Objectives, Sustainable Practices & Material Handling Systems (Types, Automation, and Robotics.) 2.2 Inventory Management: Inventory Types Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML, JIT, Material Requirements Planning (MRP) and AI-Based Inventory Control. 2.3 EOQ & Forecasting: EOQ, Lead Time, Reorder Level, Safety Stock and Predictive Analytics.		
III	Basics of Productivity & TQM	15	
	3.1 Productivity Concepts: Concepts of Productivity, modes of calculating productivity. Efficiency, AI, and IoT Applications. 3.2 Quality Management: Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran , Kaizen , P. Crosby’s philosophy Dimensions, SERVQUAL, and AI Integration. 3.3 TQM:		

	<p>Concept and Importance, Cost of Quality, TQM 4.0, and Real-Time Data Analytics.</p> <p>3.4 Quality Tools: Fish Bone, Pareto Analysis, and AI in Root Cause Analysis</p>	
IV	Quality Improvement Strategies & Emerging Trends	15
	<p>4.1 Quality Improvement: Lean Thinking, Six Sigma, and DMAIC/DMADV. Taguchi's Quality Engineering</p> <p>4.2 Certifications: ISO 9000, ISO 14000, QS9000, ISO 22000, ISO 45001 and MBNQA.</p> <p>4.3 Emerging Trends: Industry 4.0, Sustainable Manufacturing, and AI in Quality.</p>	
<p>Reference books:</p> <ol style="list-style-type: none"> 1. Chase, R. B., Aquilano, N. J., & Jacobs, F. R. (2004). Production and operations management: Manufacturing and services (10th ed.). McGraw-Hill/Irwin. 2. Stevenson, W. J. (2020). Operations management (13th ed.). McGraw-Hill Education. 3. Evans, J. R., & Lindsay, W. M. (2020). Managing for quality and performance excellence (11th ed.). Cengage Learning. 		

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:

Question	Based on	Marks
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 Hour

Theory question paper pattern: All questions are compulsory.

Question	Based on	Marks
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.