



Savitribai Phule Pune University

Department of Commerce

Program: M.Com Syllabus

Revised as per NEP

Academic Year 2023-24



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1. Preamble

The modern day world is fast, complicated and challenging. In this scenario every country is trying to get the best in commercial dealing and help economy to grow. The growth of the nation depends upon its business, trade and commerce with highly developed industries. The modern day business requires highly trained and skillful young men and this requirement can be fulfilled by right Commerce education and curriculum. The aim of Commerce education is to enhance knowledge and skill sets of commerce graduates making capable of facing the challenges in business world while contributing meaningfully to the society and nation.

The Department of Commerce was established in the year 2006 with the flagship program of Masters in Commerce (M. Com) at the University Campus. It was one of the most awaited and well acknowledged program by students. It is a two year program consisting of four semesters with the Choice Based Credit System.

The program provides an extreme and rigorous base for teaching, learning, research and allied business activities.

The program has served the needs of society as well as the industry. The students of the Department have shown their excellence in business and academics.

The revision of syllabus in this program is an essential and periodic process. The challenges of new trends in the industry, global economy and society have been taken into consideration while revising the program. Opinions of all stake holders have been sought, including suggestions from Industry experts, Academic Stalwarts, Alumni, Students, Employers and Parents. Trends in commerce education in India and around the globe have been observed and a team of academic expert panel appointed under the leadership of the Honorable Vice Chancellor and Pro- Vice Chancellor has contributes towards development of this syllabus. The program serves the needs of students and prepares them for careers in research, teaching entrepreneurship and industry, in addition to preparing them to face the challenges of the society.

2. M. Com Program:

The M. Com Program at the Department of Commerce follows CBCS (Choice Based Credit System) as mandated by the UGC. It provides ample opportunity to students to select subjects of their interest and also develop their skills and abilities. Each course in the program is evaluated with continuous grading system. Grading systems provides uniformity in the evaluation and computation of cumulative grade points (CGPA) based on students' performance in examinations which enables to move in a better way towards higher education.

M.Com Program at the Department aims to provide new direction and impetus for the growth of business education.

The purpose of establishing the Department is:

1. To provide a broad based policy direction for the development of Commerce education.
2. To identify new programs to be launched in the Department of Commerce.
3. To coordinate and monitor various activities in research and extension.

The Department focuses on the following aspects:

- a. To offer up to date knowledge in different aspects of Commerce.
- b. To develop healthy interactions by applying appropriate analogical systems and teaching methods.
- c. To evaluate the performance of the learners by using transparent, effective and reliable methods of evaluation.
- d. To develop an acceptable standard of learning that caters to the needs of different stakeholders.

3. M. Com Program Structure:

The M. Com Program structure aims to provide

- i) A conducive environment for learning and dissemination of knowledge.
- ii) To establish a strong theoretical foundation and practical application
- iii) To develop research orientation.
- iv) To prepare students for various competitive exams
- v) To prepare students to accept challenges, face and achieve success in life.

The Major Subjects have the following Specialization:

- I) Corporate Accounting and Financial Management (CA)
- II) Banking and Finance (BF)
- III) Digital Marketing & E-Commerce (DM)

Apart from the regular curriculum, skilled development programs are also conducted to enhance the special skill sets of students. The curriculum also provides opportunities for students to select any other course of their interest from any other Department in the University Campus and earn extra credit over and above their normal credits. Students of other Departments can choose any of the subjects run by the Department and earn extra credits. The specializations offered at the Department are decided as per the needs of the Industry.

The program thus offers a wide range of choice to broaden their capabilities and skills thus providing them enough potential to face the complexities of the outside world.

Program Specific Outcomes (PSOs):

The course prepares the students to serve the needs of academics, teaching and research. It provides a rigorous base for teaching and learning thus creating a strong personality of students

Appropriate teaching pedagogies are practiced and adopted to ensure learning for students in an appropriate and enhanced way

The course attempts to inculcated responsibility, honesty, kindness, compassion amongst the students, so that an overall personality of students is developed.

Its ultimate aim is to create a groomed person filled with right knowledge and attitude to help create a good environment conducive for growth and future prospects.

- The instruction medium of all courses will be English.
- All rules and regulations implemented by the University authorities from time to time will be applicable.

Programme Educational Objectives (PEO's)

PEOs 1: Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment, Business, Banking and Digital Marketing.

PEOs 2- Develops communication skills and build confidence to face the challenges of the corporate world

PEOs 3 - Enhances the capability of decision making at personal and professional levels

PEOs4 – Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.

PEOs5 - Develops entrepreneurial skills amongst learners.

PEOs6 - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PEOs7 - Thus, after completing the program learners develop a thorough understanding of the fundamentals in Commerce, Finance, Banking and Digital Marketing

PEOs 8- Improve the critical thinking of students by applying the knowledge of banking, accounts and digital marketing in a cohesive and logical pattern to solve structure and unstructured problems in these areas

PEOs-Understand and employ the interdisciplinary approach of various concepts learned in banking, accounts and digital marketing and its association with various fields of study.

Programme Outcomes(POS)- Specialization: Corporate Accounting and Financial Management

The Specialization in Corporate Accounting and Financial Management will enable:

POS 1- Students to learn principles and concepts of Accountancy.

POS 2-Students will get practical Knowledge of accounting principles and applications.

POS 3- Students will be able to recognize commonly used financial statements, their components and how information from business transactions flows into these statements

POS 4- Students will be able to demonstrate knowledge of preparation of Financial Statements and or financial schedules in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information as well.

POS 5-Students will learn New trends in Accounting

POS 6- Students will learn Forensic Accounting, Risk Management, Portfolio Management, Fintech

POS 7-Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

POS 8-Students will be able to demonstrate knowledge of various advanced accounting issues related to Financial Accounting within a global and or ethical framework

Programme Outcomes (POS)-Specialization: Banking and Finance:

The Specialization in Banking and Finance will enable:

POS1- To acquire knowledge of working of Indian Banking system

POS 2- The impact of government policy and regulations on the banking industry

POS 3-Learn about Financial statements analysis and performance of banks

POS 4- Know the banking lending policies and procedures.
POS 5- Understand the role of Financial Markets and their importance in the economy
POS 5- Understand the Risk Management methods and policies in banking sector
POS 6-Know about Banking Technology and Data Communication and Management Information System of Banks
POS 7-To understand the operational Aspects of Banks
POS 8-To know the various financial services and their applicability.

Programme Outcomes (POS)-Specialization: Digital Marketing & E-Commerce

The Specialization in Digital Marketing & E-Commerce will enable students:

POS 1- Understand the fundamental concepts of digital marketing and interpret the traditional marketing mix within the context of a changing and extended range of digital strategies and tactics.
POS 2- Plan, Create and Execute Effective Digital Marketing campaigns, understand and appreciate websites, social networking sites as platform for connecting with stakeholders
POS 3-Understand the technicalities of Search Engine Optimization and Marketing
POS 4- Apply best practices pertaining to marketing channels and get insights into various E-portals
POS 5- Understand the Customer relationship management
POS 6- Know about Start-ups and Digital Business Management
POS 7- Know Analytics-Web and Google
POS 8- Know emerging trends and technologies in Digital Marketing.

Benefits of Master of Commerce:

Students will be able to seek jobs in the following job profiles

- 1.Auditing offices
2. Logistics Department
- 3.Banks
4. Educational Institutions
- 5.Stock Exchange
6. Entrepreneurship
- 7.Banking Relationship Manager
8. Sales Manager
- 9.Branch Manager
10. Financial Analyst
11. Banking Officer
12. Financial Manager
13. Banking Assistant
14. Marketing Executive
15. Sales Executives
16. Corporate Banking Credit Analyst

Possible Internship Options Available:

- 1.Co-operative Banks, Commercial Banks, Small Banks
- 2.Chartered Accountants
- 3.Chartered Secretary
4. Retail Outlets
- 5.Manufacturing firms
6. Service Industry like Hospitality, Software, Educational Institutions
7. Pune Merchant Chambers
8. Trade Associations
9. Stock Exchange
10. Government Departments
11. NABARD

Duration of the Program: It is a Two Year Program. At the End of the Second Year , student will receive a Post graduate degree in the required Specialization chosen by the candidate. However, exit option is available after One year. After completion of One Year student will get PG Diploma in the Specialization opted by the student.

Eligibility for Admission: B.Com / B.Com (Computer Applications) / B.Com (IT), B.Com (E-Commerce) B.A Economics/ BBA/BBM.

Admission Procedure :

The Common Entrance Test shall be conducted by the University .Candidates need to submit the application through online. The selection will be done by the University as per the norms of merit consisting of entrance exam mark.

Choice Based Credit System (CBCS):

The program is offered through a 'Choice Based Credit System'. The students have a choice to select offered by other departments in the University.

Attendance:

Each student shall obtain 75 per cent attendance to be eligible for appearing for the End Semester Examination as per the Rule set by the University.

Grading:

Grading of the marks obtained by the students shall be made as per the norms of Choice Based Credit System (CBCS) in the same manner as followed in other Departments of SPPU.

Weightage of Marks:

The weightage of marks between continuous Internal Assessment and End Semester Examination shall be 50 and 50 respectively.

The weightage of 50 marks for Internal Assessment Components shall consist of the following components.

1. One Class Tests: 20 marks
2. Two Written Assignments: 20 marks
3. Quiz/Presentation/Group Discussion/Test: 10 marks

Total: 50 marks

At the End of Each Semester, there will be a Term End Semester Exam consisting of 50 marks

Internship:

Every student shall undergo Internship training during the summer vacation of First year. This Internship shall be of 120 hrs. The objective of the Internship training is to give the students a hands-on experience of real-life business operations. At the end of the Semester, each student should submit an Internship Training Report explaining clearly what each student has learnt during the Internship period. The Internship Report and the Viva-Voce Examination will be evaluated by the internal Faculty Guide. The Weightage for the Internship Report shall be 75 marks and weightage for Viva-Voce Examination shall be 25 marks (Total 100 marks).

Final Project:

Every student shall carry out a project in the Third and Fourth Semester. Once the guides are allotted to the students, the students should contact the respective guides periodically and get necessary guidance and feedback on the project work. At the end of the project period, every student shall submit a structured project report as approved by the Faculty Guide within the period specified by the Department. The Final Project Report and Viva-Voce examination will be evaluated by Internal & External Examiners.

Credit distribution structure for Two Years/ One Year PG M.Com. and Ph. D. Programme									
Year (2 Yr PG)	Level	Sem. (2 Yr)	Major		RM	OJT / FP	RP	Cum. Cr.	Degree
			Mandatory	Electives					
I	6.0	Sem I	12-14 (2*4 +2*2 or 3*4+2)	4	4			20-22	PG Diploma (after 3 Yr Degree)
		Sem II	12-14 (2*4 +2*2 or 3*4+2)	4		4		20-22	
Cum. Cr. For PG Diploma			24-28	8	4	4	-	40-44	
Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree									
II	6.5	Sem III	12-14 (2*4 +2*2 or 3*4+2)	4			4	20-22	PG Degree After 3- Yr UG Or PG Degree after 4- Yr UG
		Sem IV	10-12 (2*4 +2 or 3*4)	4			6	20-22	
Cum. Cr. for 1 Yr PG Degree			22-26	8			10	40-44	
Cum. Cr. for 2 Yr PG Degree			46-54	16	4	4	10	80-88	
2 Years-4 Sem. PG Degree (80-88 credits) after Three Year UG Degree or 1 Year-2 Sem PG Degree (40-44 credits) after Four Year UG Degree									
	8.0		Course Work Min. 12 (3*4)		Training in Teaching / Education/ Pedagogy: 4		16 + Ph. D. Work		Ph.D. in Subject

Abbreviations: Yr.: Year; Sem.: Semester; OJT: On Job Training; Internship/
Apprenticeship; FP: Field projects; RM: Research Methodology; Research Project: RP;
Cumulative Credits: Cum. Cr.

Syllabus for M.Com Program

Savitribai Phule Pune University														
Department of Commerce														
Syllabus for M.Com Programme														
Level	Sem	Major											Total Credits	
		Mandatory*			Credits	Mandatory*			Credits	Mandatory	Credits	Electives (Any One)	Credits	
6	Sem I	Corporate Accounting and Financial Management(CA)	Banking and Finance(BF)	Digital Marketing and E-Commerce(DM)	4	Corporate Accounting and Financial Management(CA)	Banking and Finance(BF)	Digital Marketing and E-Commerce(DM)	2	DC1.5-Research Methodology	4	DC 1.6 Indian Economy Structure and Policies/Statistics for Business Research/ Selling and Negotiation Skills	4	20
		DC(CA)1.1 Financial and Accounting Practices	DC(BF)1.1 Monetary and Fiscal Policy Analysis	DC(DM)1.1 Digital Business & E-Commerce		DC(CA)1.3 Cost Control and Management Accounting	DC(BF)1.3 Banking Operations and Financial System	DC(DM)1.3 Basics of Digital Marketing						
		DC(CA)1.2 Financial Markets System	DC(BF)1.2 Financial Markets System	DC(DM)1.2 Fundamentals of Marketing		DC(CA)1.4 Strategic Financial Management	DC(BF)1.4 Digital Banking and Information Technology	DC(DM)1.4 Web Designing & Content Management Systems						
	Sem II	DC(CA)2.1 Financial Service	DC(BF)2.1 Financial Service	DC(DM)2.1 Social Media Marketing	4	DC(CA)2.3 International Financial Reporting Standards	DC(BF)2.3 Banking Management	DC(DM)2.3 Content Marketing	2	DC2.5-On Job Training/FP	4	DC2.6 Developmental Economics/Business Analytics/ MS Excel	4	20
		DC(CA)2.2 Financial Risk Management	DC(BF)2.2 Financial Risk Management	DC(DM)2.2 SEM & SEO	4	DC(CA)2.4 Security Analysis and Portfolio Management	DC(BF)2.4 International Banking	DC(DM)2.4 Creative Media Marketing	2					
		Cumulative Credits for PG Diploma												
* Students has to selected one Specialization under the Major-Mandatory Subjects														
Exit option: PG Diploma														

OR

Level	Sem	Major											Total Credits	
		Mandatory*			Credits	Mandatory*			Credits	Mandatory	Credits	Electives (Any One)	Credits	
6	Sem I	Corporate Accounting and Financial Management(CA)	Banking and Finance(BF)	Digital Marketing and E-Commerce(DM)	4	Corporate Accounting and Financial Management(CA)	Banking and Finance(BF)	Digital Marketing and E-Commerce(DM)	2	DC1.5-Research Methodology	4	DC 1.6 Indian Economy Structure and Policies/Statistics for Business Research/ Selling and Negotiation Skills	4	20
		DC(CA)1.1 Financial and Accounting Practices	DC(BF)1.1 Monetary and Fiscal Policy Analysis	DC(DM)1.1 Digital Business & E-Commerce		DC(CA)1.3 Cost Control and Management Accounting	DC(BF)1.3 Banking Operations and Financial System	DC(DM)1.3 Basics of Digital Marketing						
		DC(CA)1.2 Financial Markets System	DC(BF)1.2 Financial Markets System	DC(DM)1.2 Fundamentals of Marketing		DC(CA)1.4 Strategic Financial Management	DC(BF)1.4 Digital Banking and Information Technology	DC(DM)1.4 Web Designing & Content Management Systems						
	Sem II	DC(CA)2.1 Financial Service	DC(BF)2.1 Financial Service	DC(DM)2.1 Social Media Marketing	4	DC(CA)2.3 International Financial Reporting Standards	DC(BF)2.3 Banking Management	DC(DM)2.3 Content Marketing	2	DC2.5-On Job Training	2	DC2.6 Developmental Economics/Business Analytics/ MS Excel	4	20
		DC(CA)2.2 Financial Risk Management	DC(BF)2.2 Financial Risk Management	DC(DM)2.2 SEM & SEO	4	DC(CA)2.4 Security Analysis and Portfolio Management	DC(BF)2.4 International Banking	DC(DM)2.4 Creative Media Marketing	2					
		Cumulative Credits for PG Diploma												
* Students has to selected one Specialization under the Major- Mandatory Subjects														
Exit option: PG Diploma														

SEMESTER WISE DETAILS

M.COM PROGRAM

M.Com Year 1 Semester I –Level 6

Mandatory (Major) (4 Credits)

Specialization: Corporate Accounting and Financial Management(CA)

Subject Code: DC (CA) 1.1

Subject Name: Financial and Accounting Practices

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of the course is to equip students with the Knowledge and understanding to help them gain competencies in corporate level accounts and finance function.

Course Outcomes:

1. To learn the basic concepts of Accounting and Accounting Standard and principles.
2. To learn Financial Statements of Joint Stock Company and Holding Companies.
3. To learn Liquidation of Companies.
4. To learn accounting practices of Banking and Insurance, Software Companies, BPO's, Hotels and Restaurants.

Units	Course Contents
1	Conceptual Framework of Accounting and Conventions Concept of Accounting Theory, Role of Accounting Theory, Approaches to Accounting Theory, Accounting Environment, Classification of Accounting, Accounting Principles, Accounting Conventions, Accounting Standards and IFRS
2	Company Accounts and Financial Statements Financial Statement of Joint Stock Companies, Balance Sheet, Profit and Loss Account, Board of Directors Report and Business Performance Analysis
3	Company Accounts, Liquidation Legal Provisions, Statement of Affairs and Defining Surplus Account, Liquidators Final Statement of Accounts
4	Industry Specific Accounting Practices Banking & Insurance Companies, non-profit institutions, Software and business process, outsources (BPO), Hotels and Restaurants, Valuation and accounting of intellectual property rights, HR Accounting, Agricultural Accounting

Reading List:

1. R. L. Gupta, M. Radhaswamy, Advanced Accounting Theory, Method and Applications, Sultan Chand & Sons
2. M. C. Shukla, T. S. Grewal, Advanced Accounting, S. Chand Co. Ltd.
3. Nanif Mukherjee, Advanced Accounting, Tata MCGrew Hills Educations
4. Dr. L. S. Porwall, Accounting theory, Tata MCGrew Hills
5. Jain and Narang, Advanced Accounting, Kalyani Publishers, Ludhiana

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Mandatory (Major) (4 Credits)

Subject Code: DC (CA) 1.2

Subject Name: Financial Markets System

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: To equip students with the financial system of bank and bring out the importance of financial system. It will also provide in depth knowledge about financial institutions, Instruments and services.

Course Outcomes:

1. To understand the Indian Financial System of Banks.
2. To know the Financial Markets.
3. To know the Role of Financial Institutions in India.
4. To learn the different Development of Financial Institutions.
5. To learn the various Financial Instrument and Financial Services.

Units	Course Contents
1	Introduction Financial System, Structure, Components of Markets, Institutions, Instruments, Services, Functions, Significance, Development of Financial Sector, Parameters of Development of Financial Sector
2	Financial Markets Capital Market, Money Market, Derivate Markets, Commodity Markets, Characteristics Features, Participants, Instruments and Challenges Primary Market, Role of various entities in primary markets, Concept and study of DRHP (Draft Red Hearing Prospectus), SEBI (ICDR) Regulations Secondary Market- Listing Process, SEBI (LODR) Regulations, Participants in secondary market, Role and Importance of market participants,
3	Financial Institutions in India Banking, Commercial Bank Structure, Problems of Competitors, Interest Rate, Spread of NPAs, Bank Capital, Adequacy norms, Financial Inclusion, Measures and Innovations for Financial Industries, Role of Banks in Financial Markets. SEBI Mandate
4	Development of Financial Institutions Evaluation, Functions, IFCI ,ICICI, IDBI, FC's, LIC ,GIC ,SIDBI, Development v/s Commercial Banking, Universal Banking
5	Financial Instruments Debt, Equity, Hybrid, Innovate Instruments, Mutual Funds, ADRS, GDRs', FCCB, P Notes, IDRS

Reading List:

1. L. M. Bhole & Jitendra Mahakud, Financial Institutions and Markets, Structure, Growth & Innovation, McGraw Hills Publications
2. Vasant Desai, The Indian Financial Systems and Financial Market Operations, Himalaya Publishing House
3. Mykhan, Indian Financial System, McGraw Hills Education (India) Pvt. Ltd.
4. H R Machiraju, Indian Financial System, Vikas Publishers House Pvt. Ltd.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Mandatory (Major) (2 Credits)

Subject Code: DC(CA) 1.3

Subject Name: Cost Control and Management Accounting

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives: The objectives of this course is to equip students with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques for cost ascertainment, budget preparation and variance analysis while focusing on its needs for managerial decisions.

Course Outcomes: The successful completion of this course shall enable the students to:

1. Identify difference between various forms of Accounting, Financial, Managerial and Cost
2. Learn the role of Management Accountant
3. Identify cost according to their activity and applying costing techniques for computing cost or products and services
4. Preparation of Income statement using variable costing and absorption costing
5. Make various managerial decisions
6. Prepare budgetary statement, identify cost centers, responsibility centers

Units	Course Contents
1	Introduction to Cost and Management Accounting: Nature, functions and importance of financial and management accounting, Cost V/s Management accounting, Role of management accountant, cost concepts and classification. Responsibility centres: Cost centre, Investment centre, Revenue centre, Profit centre.
2	Activity Based Costing (ABC), Marginal Costing: Concepts and Uses, Flow of Costs in ABC, Concept of Marginal Costing, Cost-Volume-Profit(CVP) analysis, Profit Volume(P/V) Analysis, Contribution Margin, Break Even Analysis.
3	Standard Costing and Analysis of Variance: Standard Costing as Control technique, Objects of Standard Costing. Meaning, Importance and Kinds of Variance, Variance Analysis: Material, Labor and Overheads
4	Budgeting: Definitions, Essentials and Types of Budgets. Preparation of different budgets, Fixed and Flexible budgets, Zero based budgeting, Problems on budget and budgetary control.

Reading List:

1. Lal Jawahar(201),Advanced Management Accounting,Text, Problems and Cases, S.Chand& Co, New Delhi.
2. Pandy I. M., Management Accounting,Vikas Publication, New Delhi
3. Pillai, R.S.N.Bhagawati, Management Accounting,S. Chand & Company Pvt Ltd, New Delhi
4. Dr. Manmohan Prasad, Principles& Concepts of Cost Management Systems

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Mandatory (Major) (2 Credits)

Subject Code: DC(CA)1.4

Subject Name: Strategic Financial Management

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives: The purpose of the course is to equip students with the understanding of business finance and Analysis of financial management, which will help organizations to take appropriate business decisions.

Course Outcomes: The successful completion of this course shall enable the students to

1. Understand the basics of financial management
2. Understand the computation of financial statement and analysis
3. Understand the importance of financial statement for decision making
4. Understand the working capital management concepts
5. Understand the various techniques of financial statement analysis
6. Understand the structure of Capital and Capital Budgeting

Units	Course Contents
1	Introduction: Meaning, Definition and objectives of financial management(Profit maximization and wealth maximization),Modern approaches to financial management(Investment, financing and dividend policy decision), finance and its relation with other functions, functions of finance manager
2	Techniques of financial statements: Introduction, objectives of financial statement analysis, various Techniques of analysis, Common size statement, Comparative statements, Trend Analysis, Ratio Analysis, Fund flow statement and cash flow statement.
3	Working Capital Management: Meaning of Working Capital, its components and types, Working capital Cycle, Factors affecting working capital, Estimation of Working Capital requirement, (Total Cost Method and Cash Cost Method), Financing of requirement of Working Capital, RBI guideline on working capital with reference to Tandon Committee and Nayak Committee.
4	Capital Structure and Capital Budgeting Various sources of finance and factors affecting capital structure, Meaning and importance of Capital Budgeting, Concept of Time value of money with reference to various Techniques like IRR, ARR, Payback Period, Discounting Payback period, profitability index, NPV.

Reading List:

1. Khan and Jain, Financial Management, Tata Mc Graw Hills Publishing, New Delhi
2. Prasanna Chandra, Financial Management, Tata Mc Graw Hills Publishing, New Delhi
3. SC Pandey, Financial Management, Vikas Publication
4. Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi
5. Bose Chandra. D, Financial Management, PHI learning Pvt. Ltd, New Delh

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Mandatory (Major) (4 Credits)

Specialization: Banking and Finance(BF)

Subject Code: DC (BF) 1.1

Subject Name: Monetary and Fiscal Policy Analysis

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: Equip students to develop adequate knowledge about Monetary and Fiscal Policies of Bank and also to promote awareness about Monetary and Fiscal policies which bring changes in economy and Industry.

Course Outcomes: The successful completion of this course shall enable the students to

1. To learn about the Monetary and Fiscal Policy of India.
2. Understanding about Budget, Needs and Importance.
3. Understand about the details of Fiscal Policy and Federation.
4. To know the Financial Analysis of India.

Units	Course Contents
1	Introduction Overview of Indian Public Finance System, Revenue - Expenditure Budgets, Trends, Integration, Aims and Objects of Indian Monetary and Fiscal Policies ,Credit monitoring, RBI's Monetary policy - instruments, Urjit Patel committee, Flexible inflation targeting framework mechanism
2	Fiscal Policy Fiscal Policy, Objectives, Interdependence of Fiscal and Monetary Policies, Budget : Meaning and Components, Budgetary Defaults and its Implications, Fiscal deficit -types, Built in Stabilizers and Discretionary Fiscal Policy, Effectiveness, Anti-Inflationary Fiscal Policy, Balanced Budget Multiplier
3	Fiscal Federation Vertical and Horizontal Imbalances, Inter-governmental Grants, Fiscal Federation in India : Constructional Provisions, Assignments of Functions and Sources of Revenue, Finance Commission, Criteria for transfer of Resources and Indebtedness, Fiscal Responsibility and budgetary management Act (FRBM), NK Singh Committee.
4	Economic analysis Factors in domestic and international economy, economic forecasting and stock, inventory decision, types of economic forecasts. Industry analysis Industry classification schemes, classification by product and according to business cycle, key characteristics in industry analysis. Company analysis Sources of information for company analysis (Internal, External) Factors in company analysis, operating analysis

Reading List:

1. Bhatia H. L. Public Finance, 19th Ed, Vikas Publishing House, New Delhi
2. Jha, Ragharendra, Modern Theory of Public Finance, Miley Eastern Ltd., New Delhi
3. Lekhi R. K., Public Finance, Kalyani Publishers, New Delhi
4. Mithani D M, Principles of Public Finance and Fiscal Policy, Himalaya Publishing House, New Delhi
5. Shrivastava P. K., Issues in India Public Finance, New Century Publication, New Delhi
6. Sundaram K. P. M. and K. K. Andley, Public Finance- Theory and Public, S. Chand and Co. Ltd, New Delhi
7. Tyagi B. P., Public Finance, Jai Prakash and Co. Meerut

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Mandatory (Major) (4 Credits)

Subject Code: DC (BF) 1.2

Subject Name: Financial Markets Systems

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: To equip students with the financial system of bank and bring out the importance of financial system. It will also provide in depth knowledge about financial institutions, Instruments and services.

Course Outcomes: The successful completion of this course shall enable the students to

- 1.To understand the Indian Financial System of Banks.
- 2.To know the Financial Markets.
- 3.To know the Role of Financial Institutions in India.
- 4.To learn the different Development of Financial Institutions.
- 5.To learn the various Financial Instrument and Financial Services.

Units	Course Contents
1	Introduction Financial System, Structure, Components of Markets, Institutions, Instruments, Services, Functions, Significance, Development of Financial Sector, Parameters of Development of Financial Sector
2	Financial Markets Capital Market, Money Market, Derivate Markets, Commodity Markets, Characteristics Features, Participants, Instruments and Challenges Primary Market, Role of various entities in primary markets, Concept and study of DRHP (Draft Red Hearing Prospectus), SEBI (ICDR) Regulations Secondary Market- Listing Process, SEBI (LODR) Regulations, Participants in secondary market, Role and Importance of market participants,
3	Financial Institutions in India Banking, Commercial Bank Structure, Problems of Competitors, Interest Rate, Spread of NPAs, Bank Capital, Adequacy norms, Financial Inclusion, Measures and Innovations for Financial Industries, Role of Banks in Financial Markets. SEBI Mandate
4	Development of Financial Institutions Evaluation, Functions, IFCI ,ICICI, IDBI, FC's, LIC ,GIC ,SIDBI, Development v/s Commercial Banking, Universal Banking
5	Financial Instruments Debt, Equity, Hybrid, Innovate Instruments, Mutual Funds, ADRS, GDRs', FCCB, P Notes, IDRS

Reading List:

- 1.L. M. Bhole & Jitendra Mahakud, Financial Institutions and Markets, Structure, Growth & Innovation, McGraw Hills Publications
- 2.Vasant Desai, The Indian Financial Systems and Financial Market Operations, Himalaya Publishing House
- 3.Mykhan, Indian Financial System, McGraw Hills Education (India) Pvt. Ltd.
- 4.H R Machiraju, Indian Financial System, Vikas Publishers House Pvt. Ltd.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Mandatory (Major) (2 Credits)

Subject Code: DC(BF)1.3

Subject Name: Banking Operations and Financial Systems

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives:

1. To create awareness about the system and structure of Banking system in India.
2. To inform the students about different facets of lending, credit and financial systems which are practically applied in the banking system

Course Outcomes: The successful completion of this course shall enable the students to

1. To know the organizational structure of different banks
2. To know the principal agent relationship
3. To understand the lending principles of banks
4. To understand different modes of creating security

Units	Course Contents
1	Indian Financial System Overview, Structure and functions of financial systems, Financial Sector Reforms in India, Role of RBI in financial sector, Monetary policy and credit control Commercial banks in India, regulatory environment for commercial banks in India, Core banking
2	Operational Aspects of Commercial Banks in India Relationship B/w Banker and Customer, Types of Customers, Cheque endorsement Presentment, dishonour rights and Liabilities of paying and collecting banks, Time Value of money- Calculation of interest of loans, deposited EMIs, Present value, future value and loan Amortization
3	Lending Operations Various lending options, Working capital assessment, credit monitoring, priority sector advances, agricultural finance, advances to Micro small and medium enterprises, SHGs, Home loans, Personal loans, Consumers loans, procedures for lending operations.
4	Employment of Funds by Commercial Banks Financial statement analysis, types of securities, modes of creating charge, Bank guarantee, Asset-Liability Management, BASEL Norms

Reading List

1. Fundamental of the Indian Financial System- New Challenges, New initiatives
Vasant Desai, Himalaya Publishing House
2. Banking Theory, Law and Practice
E. Gordan, K. Natarajan, Himalaya Publishing House
3. Mykhan, Indian Financial System, McGraw Hills Education (India) Pvt. Ltd.
4. H R Machiraju, Indian Financial System, Vikas Publishers House Pvt. Ltd.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Mandatory (Major) (2 Credits)

Subject Code: DC(BF)1.4

Subject Name: Digital Banking and Information Technology

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives:

- 1.To explain the learners about the essentials of banking technology
- 2.To make them aware of the role of technology in banks and their upgradation
- To give them right understanding about application of technology in banks

Course Outcomes: The successful completion of this course shall enable the students to

1. Understand about banking technology and computerization in banks
2. Understand the payment systems and gateways
3. Understand the role of technology upgradation and its impact on banks
4. Understand about the trends in technological development in banks
5. And know about bank security management.

Units	Course Contents
1	Essentials of Bank computerization: Computer systems LANs, Wans, Ups, Core banking Payment Systems and Electronic Banking ATMS, HWAK, OIN, Electromagnetic cards, Electronic banking, Signature, Storage and retrieval system, CTS, Notes and Coins counting machine, NPS, Rupay
2	Role of Technology Upgrading and its impact on Banks: Trends in Technological Development, Role & Uses of Technological upgradation, Global trends impact of IT on Banks
3	Security Consideration: Risk Concern Areas, Types of Threats, Control Mechanism, Computer Audit, ISI Security, IS Audit evaluation requirement
4	Overview of IT Act: Gopal Krishna Committee recommendations, prevent vigilance in electronic banking, Phishing, customer education, safety checks and precautions

Reading List

1. Modern Banking Technology, Firdos Temurasp Shroff, Shroff-Northern Book Centre-New Delhi
2. Technology in Banks, Dr P.K.Khanna, Himalaya Publishing House
3. Modern Banking in India, O.P. Agarwal, Himalaya Publishing House
4. Management of Banks, P.K.Khanna, Himalaya Publishing House
5. Bank credit Management, S. Murali, K.R.SubbaKrishna, Himalaya Publishing House

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

Mandatory (Major) (4 Credits)

Specialization: Digital Marketing & E-Commerce (DM)

Subject Code: DC (DM) 1.1

Subject Name: Digital Business & E- Commerce

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this course is to equip students with the information and knowledge of Digital Business, its usage , application and importance.

Course Outcome: At the end of the curriculum Student will gain Knowledge about

1. Electronic Commerce, Mobile Commerce, IoT Platforms and Social commerce
2. Will know about E-Business Technology
3. Will understand the Digital Payments systems and methods
4. Will have knowledge about various digital applications.

Units	Course Contents
1	Electronic Commerce, Mobile Commerce, Social Commerce, IoT Definition, Benefits, Limitations, Ecommerce Platforms, Impact of E-Commerce on Business, government, customer and society. E-Business, E-Markets, Electronic Storefronts, Types of e-transactions – B2B, B2C, C2C, C2B, Business Models. Affiliated and Hybrid Models. Digital Economy, Enterprise and online Communities. Mobile & Social Commerce - Meaning, Attributes, Applications and Benefits to customers, retailers, employees. Social Collaboration and its essentials. Concepts of Internet of Things(IoT) and its applications.
2	The E-Business Technology and E Security Understanding Networks - routing, switching and protocols, Web Presence – domain registration, website development and hosting, Web server hardware and software; Data centre services, Security – service providers, digital certificates, encryption, SSL, Digital signatures.
3	Digital Payments Smart Cards, Stored-Value Cards, EC Micropayments, Payment Gateways, Mobile Payments, Digital and Virtual Currencies, Security, Ethical, Legal, Privacy, and Technology Issues.
4	Digital Business Applications Electronic Retailing, E-Tailing, Social Shopping, Fintech: E-Banking, Mobile Banking, Pure Virtual Banks, Insurance, and Stock Trading, Other Mobile Finance Applications. Digital Government: Government-to-Citizens, Government-to- Business, Government-to-Government, Government-to-Employees Models. E Learning, E-Training, and E-Books, Distance Learning and Online Universities, Online Corporate Training, E-Learning Management Systems. Online Travel and Tourism, E-Employment: Online Job Market, Social Networks Based Job Markets, Social Recruiting, Virtual Job Fairs and Recruiting Events, E-Health, Electronic Medical Record Systems (EMR), Doctors' System, Patients Services, Medical Devices and Patients Surveillance. Entertainment, Media & Gaming: Service Industry Consumer Applications. Digital Products, Internet TV and Internet Radio, Social Television (TV) Mobile Entertainment, Mobile Marketing, Mobile Streaming Music and Video Providers, Entertainment in Cars; Gaming - Mobile Games, Social Games and Gamification, Business of Social Games, Educational Social Games; Mobile

Reading List :-

- Introduction to E Commerce & Social Commerce, Turban E , Whiteside J , King D, Outland J Springer
- E-Business and E-Commerce Management- Strategy, Implementation and Practice, Dave Chaffey, Pearson Education.
- Electronic Commerce – A Managerial Perspective, Efrain Turban, David King, Dennis Viehland, Jae Lee, Pearson Education.
- E-Commerce: Strategy, Technologies and Applications Paperback – 2001 by David Whiteley
- E-Commerce: An Indian Perspective Paperback – Import, 30 Nov 2015-by P. T. Joseph
- One Click: Jeff Bezos and the Rise of Amazon.com Kindle Edition- by Richard L. Brandt

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Mandatory (Major) (4 Credits)

Subject Code: DC (DM) 1.2

Subject Name: Fundamental of Marketing

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: To equip students with the information and knowledge about marketing environment, Digital Marketing and E-Commerce and Consumer Behaviour.

Course Outcome: At the end of the curriculum Student will gain Knowledge about

1. The scope of Marketing
2. About Marketing Environment
3. Segmentation, Target Marketing & Positioning
4. Consumer Behavior and Marketing Mix

Units	Course Contents
1	Introduction: Definition & Functions of Marketing- Scope of Marketing, Core concepts of marketing – Need, Want, Demand, Customer Value, Exchange, Customer Satisfaction, Customer Delight, Customer loyalty, Concepts of Markets, Marketing V/S Market Competition, Key customer markets, market places, market spaces, Meta-markets, Digital Markets, Brick & Click Model.
2	Marketing Environment Concept of Environment, Macro Environment & Micro Environment – Components and characteristics, Needs & Trends, Major forces influencing the Macro Environment & Micro Environment, need for analyzing the Marketing Environment. Analyzing the Political, Economic, Socio-cultural, Technical and Legal Environment. Demographics.
3	Segmentation, Target Marketing & Positioning Segmentation - Concept, Need & Benefits. Geographic, Demographic, Psychographic, Behavioral bases of segmentation for consumer goods and services. Target Market - Concept of Target Markets and criteria for selection. Segment Marketing, Niche & Local Marketing, Mass marketing, Long Tail Marketing. Positioning - Concept of differentiation & positioning, Value Proposition & Unique Selling Proposition.
4	Consumer Behavior & Marketing Mix Meaning & importance of consumer behavior, Comparison between Organizational Buying behavior and consumer buying behavior, Buying roles, Five steps consumer buyer decision process, Problem Recognition, Information Search, Evaluation of Alternatives, Purchase Decision, Post Purchase behavior. Moment of Truth, Zero Moment of Truth, ZMOT, Moderating effects on consumer behavior. Concept of Marketing Mix, 7P's - Product, Price, Place, Promotion, People, Process, Physical evidence.

Reading List:

- Marketing Management, Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha, Pearson
- Marketing Management, Rajan Saxena, TMGH
- 3. Marketing, Lamb Hair Sharma, Mc Daniel, Cengage Learning
- Principles of Marketing, Philip Kotler, Gary Armstrong, Prafulla Agnihotri, Ehasan Haque, Pearson 2.
- Marketing Management- Text and Cases, Tapan K Panda, Excel Books
- Marketing Management, Ramaswamy & Namakumari, Macmillan.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Mandatory (Major) (2 Credits)

Subject Code: DC(DM)1.3

Subject Name: Basics of Digital Marketing

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives: To equip students with the information and knowledge of Digital Marketing, Website Planning, SEM, SEO, E-mail marketing, Mobile Marketing, Video Marketing and Affiliate Marketing.

Course Outcomes: The successful completion of this course will enable the students:

1. To Understand the basics of Digital marketing
2. Know how to design and plan a website
3. Get exposed to email, mobile, video and affiliate marketing.

Units	Course Contents
1	Introduction: Digital Marketing- Meaning and Process. Visibility Meaning, Types. Visitors' Engagement- Meaning, importance & Examples. Bringing Targeted Traffic- Inbound and outbound marketing. Converting Traffic into Leads, Types of Conversion & Conversion Process tools. Role of Digital Marketing in increase in sales, competitive analysis
2	Digital Marketing, Website Planning, SEM, SEO: Difference- Traditional marketing and Digital marketing. Benefits and challenges. Tools for effective Digital Marketing. Brand awareness, credibility and delivery among consumers through internet. Understanding domain names & extensions. Different types of websites based on functionality, purpose planning & conceptualizing. SEM in digital marketing - Need & Types. Introduction to SEO- Benefits and Challenges. Difference between SEO and SEM.
3	E-Mail Marketing, Mobile Marketing And Affiliate Marketing – Email marketing- Meaning, Basics, Types and benefits. Mobile Marketing- Definition & Types. Introduction to Affiliate Marketing- Need & Skills required.
4	Video Marketing And Blogging: Introduction to Video Marketing, Types, Strategy, Need, Benefits and Challenges. Blogs- Meaning, Importance, Issues and Challenges. Case Studies on digital Marketing

Reading List :-

Fundamentals of Digital Marketing – Puneet Bhatia

Digital Marketing: From Fundamentals to Future Swamithan T N, Karthik Kumar

Digital Marketing: Strategy, Implementation and Practice, Chaffey D., Ellis-Chadwick, 5th Edition, F., Pearson, 2012.**List of Learning Activities and Allocation of Periods**

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Mandatory (Major) (2 Credits)

Subject Code: DC(DM)1.4

Subject Name: Web Designing and Content Management Systems

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives: Is to equip students with the knowledge of Basics in Web Designing and knowledge about Content Management Systems.

Course Outcomes: The successful completion of this course will enable the students:

1. With the knowledge of website planning and development
2. Understand Content Management using Plug-ins.

Units	Course Contents
1	Website Planning & Development Types of Websites : Website-Meaning & Types of websites. Phases of website development: Prerequisites, Defining the website objective, Understanding Target Audience, and Selection of Keywords. Number of Website Pages and Website Blueprint
2	Website Planning & Development, Keywords Selection Process Keywords: Definition, Significance, Types of keywords- Primary, Sub-Primary Keywords, Secondary & Sub- Secondary Keywords. Sources of Keywords- Business, Customers, Competitors. Keyword Suggestion tools. Understanding Domain Name and Web Hosting: Domain Name-Definition, Types& Process of Buying. Choosing the right Domain name, Understanding and Registration. Definition of Web Hosting, Process and Registering domain name with a hosting provider. Changing of Domain Name Servers.
3	Content Management System & Wordpress Meaning, Use. Building Websites Using WordPress / blog : Creating a WordPress Site (Installing WordPress), Logging into the WordPress Admin & General Site Settings, Enabling Writing Posts & Formatting Texts, Publishing a Post(Making it Live) Adding read more link to a Post, Creating Links(Hyperlinks), Adding Image & Managing Media Library, Adding an Image Gallery, Adding Video. Making & Publishing Pages, Menus, Installing Themes Customizing theme appearance, Changing the template Layout for a Page or a Post
4	Using WordPress Plug-ins Understanding WordPress- Themes, Plug-ins, adding sliders, pages, Using Under construction mode website, Making website effective by Inserts- Logo, Icon Box, Image & text and Video elements. Creation of Contact forms. Linkages, Essential Add-ons, Making changes for responsive view Security Policy.

Reading List :-

1. Hour Word Press 2020, by Dr.Andy Williams (20th January 2020)
2. Absolute Beginners Guide To Building Word Press Sites: A Visual Step By Step Guide To Learn Word Press Web design, by Emmanuel Arom (19th April 2013).

3. Word Press in easy steps: Web development for beginners.by Darryl Bartlett.(17th March2015).
4. Word Press For Beginners: A Visual Guide to Building Your Word Press Site, by Nathan George. (27thMarch 2017)
5. WordPress for Dummies (9th Edition) by Lisa Sbin-Wilson(6thJAnuary2021)
6. Internet and Web Design Based on DOEACC III Revised syllabus ‘O’ Level Mac Millan India Ltd.
7. Teach Yourself HTML 4 in 24 Hours By Dick Oliver (Tech media) 4th edition
8. The Complete Reference JavaScript By Thomas Powell & Fritz Schneider 2nd Edition.
9. Introduction to Internet and HTML Scripting By Bhaumik Shroff, Books India Publ.

Reference Books :

- a. HTML and CSS By Dick Oliver and Michael Morrison (Pearson Education) 7th edition
- b. HTML, DHTML, JavaScript, Perl CGI By Ivan Bayross(BPB) 3rd Edition
- c. CSS By Kynn Bartlett(Pearson Education)2nd Edition
- d. Introduction to Internet & HTML Scripting By Bhaumik Shroff Books India Publication 3rd Edition.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Mandatory (4 Credits)

Subject Code: DC 1.5

Subject Name: Research Methodology and Analysis

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of the course is to acquaint students with the process and techniques of conducting research. The course is expected to train the students to plan and execute the research studies in business.

Course Outcomes: The successful completion of this course shall enable the students to

1. To describe the meaning and role of Business Research.
2. To formulate the research problem and understanding the major research designs.
3. To determine data sources and learn the art of designing a questionnaire.
4. To understand various sampling techniques and data collection methods and fieldwork.
5. To train students in data analysis using various techniques
6. To learn presentation of the results.

Units	Course Contents
1	Conceptual Understanding about Research: Meaning of Research ,Objectives, Significance, Types, Research Process, Criteria of Good Research, Research Process, Problems encountered while doing Research, Business Research, Importance of Business Research, Scope of Business Research
2	Research Problem and Research Design: Defining Research Problem, Formulating research problem; Developing research proposal ,research objectives, research hypotheses, information needs; Determining research design, Types of Research Design in Social Science Research
3	Methods of Data Collection: Secondary Data Collection, Primary Data Collection, Observation Method, Interview Method, Data Schedules, Questionnaire, Selection of Appropriate Methods of Data Collection, Prerequisites of Data Collection
4	Sampling and Scale: Sample and Sampling Techniques, Probability and Non-Probability Sampling, Defining universe; Determining sampling frame, sampling unit, sampling method and sample size
5	Report Writing: Writing a Research Report, Qualities of good report, Significance of Report Writing, Layout of Report, Contents of Report, Caution in writing a good research report

Reading List:

1. Cooper, D. R. & Schindler, P. S. (2003). Business Research Methods. Boston, Mass.: McGraw-Hill/Irwin
Unit(s): I, II, III, IV and V
2. Greene, W. H. (2017). Econometric Analysis. Pearson Pvt. limited
Unit(s): III and V
3. Wooldridge, J. M. (2001). Econometric Analysis of Cross Section and Panel Data. MIT Press, USA.
Unit(s): III, and V

4. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin (2013). Business Research Methods. Cengage Learning limited
Unit(s): I, II, III, IV and V
5. B.L.Kothari, Research Methodology-Tools and Techniques, ABD Publishers, Jaipur

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Electives (Any One) (4 Credits)

Subject Code: DC 1.6

Subject Name: Indian Economy Structure and Policies

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this paper is to equip students with information relating to Indian Economy and its Problems.

Course Outcomes: The successful completion of this course will enable the students:

1. To understand Indian Economy.
2. To understand the Problems of Indian Economy.
3. Learn various measures taken by Government of India.
4. Understand the Factors affecting the progress of Indian economy.

Units	Course Contents
1	Introduction: Overview of Indian Economy, Types of Economy, Sectors of the Economy, Issues and Problems of Indian Economy, Institutions and policy framework, Planning in India
2	Population and Human Development: Demographics, Trends, size, growth, sex composition, age composition, Demographic Dividend, Inequality and Unemployment, Human Development, Concept, Need, HDI Index, HDI ranking versus income ranking
3	Problems of Agriculture in India: Overview of the Agricultural Sector, Green revolution, Phases. Food security and PDS. Sustainable agriculture. Von Thunen Theory of Agriculture, Government of India schemes on agriculture, Agri-Business.
4	Problems of Industry and Infrastructure: Overview of Industrial Sector, Scenario since Industrial Policy of 1991, Public Sector Enterprises and problems, MSME, Ease of doing business Index, PPP. Power sector, Automobile, Communication
5	Problems of Service Sector: Social Infrastructure, Overview of Service Sector, Banking & Insurance, Education and Health

Reading List:

1. Datta and Sundharam, Indian Economy; S. Chand, New Delhi
2. S. K. Mishra and V. K. Puri, Indian Economy. 2nd Edition, 2008. S. Chand, New Delhi
3. Curry Jeffrey Edmund, International Economics; 3rd Edition, Himalaya Publishing House, New Delhi
4. Francis Cherunilum, Business Environment; Himalaya Publishing House, New Delhi
5. Aswathappa, Business Environment; Himalaya Publishing House, New Delhi
6. Ghosh, Economic Environment of Business, Taxman Publication

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Electives (Any One) (4 Credits)

Subject Code: DC 1.6

Subject Name: Statistical Methods for Business Research

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this paper is to equip students with some of the important statistical techniques for business research and provide guideline for analytical tools used in research.

Course Outcomes: The successful completion of this course shall enable the students to

1. Develop an understanding about probability and its rule.
2. Understand the different sampling techniques used in research.
3. Learn various applications used in Parametric and Non Parametric Tests.
4. To understand correlation and regression.
5. To understand Time series and Index numbers.

Units	Course Contents
1	Sampling and Sampling Considerations: Sampling Concepts, Sampling and Non-Sampling(Probability Sampling and non-probability sampling), Techniques of Sampling, Sample Size, Sample size determination, Sampling errors
2	Hypothesis Testing: Hypothesis, Need for hypothesis, Conditions of hypothesis, t -Test, F-test, Z Test, One and two tailed ANOVA.
3	Correlation and Regression: Association of Attributes, Meaning, Calculation of Q, Correlation, Karl-Pearson's co-efficient of correlation, Rank correlation, Regression, Use of regression, Liner regression
4	Analysis of Time Series and Index Numbers: Meaning, Utility of time series analysis, Methods of measuring trends with merits and limitations, methods of measuring, seasonal variation, least square, moving averages and Index numbers

Reading List:

1. Levin R.I and Rubin D.S. (1997), Statistics for Management, Prentice Hall of India,
2. S. C. Gupta & V. K. Kapoor, Statistical Methods, Sultan Chand and Sons
3. S. C. Gupta, Fundamentals of Statistics, Himalaya Publishing House
4. T. N. Shrivastav, Statistics for Management, Tata McGraw Hills Company
5. Bharat Jhunjunwala, Business Statistics, S. Chand

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Electives (Any One) (4 Credits)

Subject Code: DC 1.6

Subject Name: Selling and Negotiation Skills

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this paper is to equip students with the knowledge and information on Selling and Negotiation Skills.

Course Outcomes: The successful completion of this course shall enable the students to

1. Understand the basics of selling and negotiation skills
2. Know Pre-selling work and Selling in Action
3. Understanding objects in handling
4. Sales Conversion, Negotiation and Closures

Units	Course Contents
1	<p align="center">Basics of Selling:</p> <p>Importance of Selling. Role in the context of organization – survival and growth. Types of Selling -Different in selling situations, New business versus service selling, Newton’s classification of sales types, McMurry & Arnold’s classification of selling types, Consumer indirect selling, Industrial selling, Missionary, Sales Team/group selling Merchandising, Tele sales, Franchise selling, International selling.</p>
II	<p align="center">Pre-Selling Work:</p> <p>Attributes of a Good Salesperson, product, Competition, organization, market, customer, territory; Fear Factor in Sales. Maximizing Productivity in a Sales Role, Meetings and Your Time, The Telephone - Social Media & Online Data Bases as a Sales Tools, Developing Your Script, Mailers, Pre-Call Planning, Generating Appointments.</p> <p align="center">Selling in Action:</p> <p>Identifying Key Individuals – Prospecting, Influencers and Decision Makers, talking to the Right Individuals, making that Good First Impression, Honesty and Integrity.</p>
III	<p align="center">Objection handling:</p> <p>Analyzing the Reasons for Objections, Seeing What We Can Do, Listen - Probe - Advise (L-P-A), Exercise: Objection Handling, Uncovering Objections, Seven Types of Objections, Turning Objections into Selling Opportunities. Selling Techniques: Cross Selling, Up Selling, Value Added (Suggestive) Selling, Advancing Opportunity, Exceeding Customer Expectations, Giving Recognition.</p>
IV	<p align="center">Sales Conversation, Negotiation & Closure:</p> <p>Starting a Quality Prospecting Conversation, Listeners Control Conversations, Trial Closing, Creating an Opportunity: Situation vs Problem Questions, Difficulty Questions, Negative and Positive Answer Questions, Directive Questions, Rhetorical Questions. Problems with Positional Bargaining, Opening Up the Negotiation, Approaches to Better Negotiation, You Have Alternatives, Reverse Psychology in Negotiation. Sales Proposals: How to Construct a Sales Proposal, Important Factors to Consider, Putting It All Together</p>

Reading List :-

1. Selling & Sales Management, Geoffrey Lancaster & David Jobber, Macmillan India Ltd.
2. Negotiation: Communication for diverse settings, Michael L Spangle and Myra Isenhardt, Sage South Asia Edition.
3. The Sales Bible: The Ultimate Sales Resource, Jeffrey Gitomer, Wiley India
4. How to win friends and influence People, Dale Carnegie
The Art of Closing the Sale, Brian Tracy, Pearson Education.
5. Sales Management, Bill Donaldson, Palgrave Publications
6. You can negotiate anything, Herb Cohen
7. Managing Sales Leads, Crocker and Obermayer, American Marketing Association

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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M.Com Year 1 Semester II –Level 6

Mandatory (Major) (4 Credits)

Specialization: Corporate Accounting and Financial Management(CA)

Subject Code: DC (CA) 2.1

Subject Name: Financial Services

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this paper is to equip students with the knowledge of Financial Services

Course Outcomes: The successful completion of this course shall enable the students to understand

1. Different financial services offered
2. Types of fund based financial services
3. Types of fees based financial services.

Units	Course Contents
1	Financial Services: Introduction to Financial Services. Nature of Financial Services. Scope of Financial Services. Types of Financial Services. Fund Based Financial Services. Fee Based Financial Services financial engineering, need for innovation, new financial products and services, an overview of Indian financial services sectors scenario
2	Leasing and Hire Purchase: Leasing: Meaning and Types of Leasing. Legislative Frameworks related to leasing. Depreciation implacability with reference to Leasing. Problems on Leasing with Tax imposition. Introduction to Hire Purchasing. Concept and features of Hire Purchase. Tax and depreciation implication. Problems on Hire Purchase.
3	Credit Rating and Securitization of Debt: Meaning and Process of Credit rating of financial instruments. Rating methodology. Introduction to various Rating Agencies. Rating Symbols of different companies. Securitization of Debts- Meaning and Features. Special Purpose Vehicle, Pass through certificate and mechanism. Benefits of Securitization. Issues of Securitization.
4	Depository Services and Mutual Funds: Depository services: Role and Advantages of the Depository system, NSDL and CDSL, Depository participants and their roles. Stock broking services including SEBI guidelines. Mutual Fund: Structure of Mutual Funds, Types of Mutual Funds, Exchange Traded Funds, Hedge Funds and Advantages of Mutual Funds, Accounting Aspects and Performance Evaluation of Mutual Funds and Regulations.
5	Factoring and Forfeiting, Credit Cards and Venture Capital Finance: Factoring: Types, Mechanism, Advantages and Disadvantages of Factoring. Forfeiting: Types, Mechanism, Advantages and Disadvantages of Forfeiting. Operational Procedure related with the working of Credit Card mechanism. Advantages and Disadvantages of Credit Cards. Procedure to obtain Venture Capital Finance Importance and advantages of Venture Capital Finance

Reading List:

Text Books:

1. Bharti Pathak “Indian Financial System”, Pearson Education.
2. M.Y.Khan “Financial Services”, Tata McGraw Hill.
3. SEBI Manual, Taxman.
4. RBI Manual, Taxman.
5. Meir Kohn, Financial Institutions and Markets, Tata McGraw Hill.

Reference Books:

1. Machiraju H.R “Indian Financial System”, Vikas Publishing House Pvt. Ltd.
2. L.M.Bhole, “Financial Institutions and Markets”, TMH.
3. Various manuals and guidelines issued by Financial Institutions.

Websites:

1. www.rbi.org.in

2. <https://nptel.ac.in/courses/110/105/110105073/> **List of Learning Activities and Allocation of Periods**

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Subject Code: DC (CA) 2.2

Subject Name: Financial Risk Management

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this subject to familiarize students with the Concepts and Approaches of Managing Corporate Finance. To make students understand the various risks in Business and their Impact on Business Operations.

Course Outcome:

1. To learn about various issues with effect businesses.
2. To understand how to assess risk and Central Risks.
3. To knowledge about Derivations and Options.

Units	Course Contents
1	Introduction to Risk Management Objectives of Risk Management, Risk Management Process, Identifying and Evaluating Potential Losses, Selecting Appropriate Techniques for Treating Loss Exposure, Risk Financing, Implementing and Administering Risk Management Program, Personal Risk Management, Loss Forecasting.
2	Risk Assessment Analysis, Evaluation, Risk Control and Treatment, Risk Reduction, Transfer and Sharing of Risk, Elimination and Retention of Risk.
3	Commercial Risk Management Applications Different Policies and Contracts, Business Liability and Risk Management Insurance, Workers' Compensation and Risk Financing, Personal Risk Management, Applications, Property, Liability, Risk Management for Auto Owners, Risk Management for Homeowners
4	Derivatives Defined, Products, Development of Exchange Traded Derivatives, Global Derivatives Markets, Exchange Trade vs. OTC Derivatives, Derivatives Market In India, Options, Development Of Options Markets , Call Options , Put Options , Organized Options Trading , Listing Requirement , Contract Size , Exercise Prices, Forward Contracts, Futures Contracts , Structure of Forward & Futures Markets Development of Futures, Markets , Organized Futures Trading , Futures Exchanges Futures Traders

Reading List:

1. Robert E. Hoyst, Risk management and Insurance, Thomson Asia Pvt. Ltd. Singapore 2002.
2. Insurance Act, latest
3. Arthur C Williams, Risk Management and Books Insurance, 8th Ed. McGraw Hill, 1998
Recommended
4. Don M. Chance, An Introduction to Derivatives & Risk Management, 5th edition, Harcourt Publishers, USA
5. John C. Hull, Options, Futures & Other Derivatives, 3rd edition, Prentice Hall of India, New Delhi
6. Derivatives Core Module Work Book, NCFM, Study Material, NSE, Mumbai

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Subject Code: DC(CA)2.3

Subject Name: International Financial Reporting Standards (IFRS)

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives: The objective of the course is to develop the knowledge and information of students on various provisions of IFRS. It will help students know how IFRS is applied and practical.

Course Outcomes:

1. To Learn about IFRS
2. To understand Corporate Financial Reporting Standards.
3. To understand share based payments.
4. To know about the International Financial Reporting Standards.

Units	Course Contents
1	Introduction Meaning, Objectives, Scope, Authority, Significance, Limitations, Relevance, Merits and Challenges of IFRS, List of IFRS, Due Process, Timing of Applications of International Financial Reporting Standards, Interpretation of Committee Financial Statement as per US GAAP, Difference between Existing Accounting Standards and IFRS. Adoption of IFRS versus Convergence of IFRS.
2	Account of Groups Concept of Group, Need for Consolidated Financial Statement, Pre-penalties of Consolidated Financial Statement, Financial Policies Statement, Treatment of Pre-acquisition Profit, Goodwill Arising on Consolidated Accounts, Goodwill of Non Controlling Interest at Fair Value, Illustration, Exercises
3	Disclosure Standards Related Party Disclosure, Earning Per Share, Interim Financial Reports, Operating Segments.
4	Share Based Payment Meaning, Equity Selected Transactions, Transaction with Employees and non employees, Financial Reporting by Mutual Banker, Stock and Commodity Market intermediaries, Valuation, Concept of Valuation, Development in Financial Reporting, Value Added Statements

Reading List:

1. International financial reporting standards (IFRSs), Published by Taxmann Publications Pvt. Ltd.
2. A guide through International Financial Recommended Reporting Standards, July 2008
Published by IASB
3. Gosh, T.P., Indian Accounting Standards and IFRS
4. Price water house Coopers LLP and Published by CCH
5. Jagdish R. Raiyani& Gaurav Lodha, International Financial Reporting Standards (IFRS) and Indian Accounting Practices, New Century Publications.
6. Dr. B. Mariyappa&Vikram G B, International Financial Reporting Standards, Himalaya Publishing House
7. Subashree, Yashaswini&PremaLatha, International Financial Reporting Standards, Himalaya Publishing House

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Subject Code: DC(CA)2.4

Subject Name: Security Analysis and Portfolio Management

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives:

To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.

Course Outcomes:

1. Understand the Investment Environment.
2. Learn the various alternatives for investment.
3. Understand Risk and Returns and Security Analysis.
4. To understand Portfolio Analysis and Management.

Units	Course Contents
1	Introduction: Nature and Scope of Investment Decisions Definitions, Nature, Process, Objectives and Policy, Security Analysis, Portfolio Construction, The Investment Environment, Financial Intermediaries, Investment versus speculation, Investment versus Gambling, Factors Influencing selection of Investment, Risks in Investment, Investment Alternatives, Types of Investors, Errors in Investment Management.
2	Alternative Investment Outlets Avenues of Investments- Equity shares, Bonds of Preference Shares, Investment Instrument of the Money Market, Social Security Fund, Hybrid investments, Non-securing firm of investment, Government Security, Bulletin ,Gold ,silver- platinum Bond and Preference valuation and Analysis ,Three Step ,Valuation process ,equity shares valuation and Analysis ,Equity valuation models ,Dividend valuation model, Model Based on Price Ratio Analysis, Constant Growth Model
3	Risk and Return, Security Analysis Introduction, Risk defined, measurement of risk, Risk and expected Return, Risk ,Return Relationship, Portfolio and Security Return, Portfolio Diversities, Return and Risk of Portfolio, Benefits of Diversities, Economic Analysis, industry Analysis, Company Analysis and Technical Analysis
4	Portfolio Analysis and Management Portfolio Analysis, Risk and Return, Portfolio ,Selection, Capital Market Theory, Portfolio Revision, Performance Evaluation of Portfolio, Forecasting of Portfolio Performance, Portfolio Management

Reading List:

1. Sudhindra Bhat, Security Analysis and Portfolio Management, Excel Book
2. V. A. Avadhani, Securities Analysis and Portfolio Management, Himalaya Publishing House
3. Security Analysis and Portfolio Management, CENGAGT Learning
4. Alex K. Mathures, K. Sasidharan, Security Analysis and Portfolio Management, Tata McGraw Hills Education Private Limited
5. Suyash N Bhatt, Security Analysis and Portfolio Management, biztantra

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Specialization: Banking and Finance(BF)

Subject Code: DC (BF) 2.1

Subject Name: Financial Services

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this paper is to equip students with the knowledge of Financial Services

Course Outcomes: The successful completion of this course shall enable the students to understand

1. Different financial services offered
2. Types of fund based financial services
3. Types of fees based financial services.

Units	Course Contents
1	Financial Services: Introduction to Financial Services. Nature of Financial Services. Scope of Financial Services. Types of Financial Services. Fund Based Financial Services. Fee Based Financial Services financial engineering, need for innovation, new financial products and services, an overview of Indian financial services sectors scenario
2	Leasing and Hire Purchase: Leasing: Meaning and Types of Leasing. Legislative Frameworks related to leasing. Depreciation implacability with reference to Leasing. Problems on Leasing with Tax imposition. Introduction to Hire Purchasing. Concept and features of Hire Purchase. Tax and depreciation implication. Problems on Hire Purchase.
3	Credit Rating and Securitization of Debt: Meaning and Process of Credit rating of financial instruments. Rating methodology. Introduction to various Rating Agencies. Rating Symbols of different companies. Securitization of Debts- Meaning and Features. Special Purpose Vehicle, Pass through certificate and mechanism. Benefits of Securitization. Issues of Securitization.
4	Depository Services and Mutual Funds: Depository services: Role and Advantages of the Depository system, NSDL and CDSL, Depository participants and their roles. Stock broking services including SEBI guidelines. Mutual Fund: Structure of Mutual Funds, Types of Mutual Funds, Exchange Traded Funds, Hedge Funds and Advantages of Mutual Funds, Accounting Aspects and Performance Evaluation of Mutual Funds and Regulations.
5	Factoring and Forfeiting, Credit Cards and Venture Capital Finance: Factoring: Types, Mechanism, Advantages and Disadvantages of Factoring. Forfeiting: Types, Mechanism, Advantages and Disadvantages of Forfeiting. Operational Procedure related with the working of Credit Card mechanism. Advantages and Disadvantages of Credit Cards. Procedure to obtain Venture Capital Finance Importance and advantages of Venture Capital Finance

Reading List:

Text Books:

1. Bharti Pathak “Indian Financial System”, Pearson Education.

2. M.Y.Khan “Financial Services”, Tata McGraw Hill.
3. SEBI Manual, Taxman.
4. RBI Manual, Taxman.
5. Meir Kohn, Financial Institutions and Markets, Tata McGraw Hill.

Reference Books:

1. Machiraju H.R “Indian Financial System”,Vikas Publishing House Pvt. Ltd.
2. L.M.Bhole,”Financial Institutions and Markets”,TMH.
3. Various manuals and guidelines issued by Financial Institutions.

Websites:

1. www.rbi.org.in
2. <https://nptel.ac.in/courses/110/105/110105073/>

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Subject Code: DC (BF) 2.2

Subject Name: Financial Risk Management

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this subject to familiarize students with the Concepts and Approaches of Managing Corporate Finance. To make students understand the various risks in Business and their Impact on Business Operations.

Course Outcome: The successful completion of this course shall enable the students to understand

1. To learn about various issues with effect businesses.
2. To understand how to assess risk and Central Risks.
3. To knowledge about Derivations and Options.

Units	Course Contents
1	Introduction to Risk Management Conceptual framework of Risk, Meaning and Objectives, Identifying and Evaluating Potential Losses, Risk versus Uncertainty, Classification of Risk – Financial and Non- financial Risks & Static and Dynamic Risk, Scope of risk management, Process, Identification and Risk Control
2	Risk Assessment Analysis, Evaluation, Risk Control and Treatment, Risk Reduction, Transfer and Sharing of Risk, Elimination and Retention of Risk.
3	Commercial Risk Management Applications Different Policies and Contracts, Business Liability and Risk Management Insurance, Personal Risk Management,
4	Derivatives Introduction to Derivate Market, , Exchange Trade vs. OTC Derivatives, Derivatives Market In India, Options, Development Of Options Markets , Call Options , Put Options , Organized Options Trading , Listing Requirement , Contract Size , Exercise Prices, Forward Contracts, Futures Contracts , Structure of Forward & Futures Markets Development of Futures, Markets , Organized Futures Trading , Futures Exchanges Futures Traders and Global Derivatives Markets
5	Banking Risks Credit, Liquidity, Market, Operational, Interest Rate, Solvency. ALM by Banks: Classification of Assets, GAP Analysis Asset Reconstruction Company, Capital adequacy norms, RBI guidelines on risk management, credit risk models, credit risk transfer- securitization, loan sales, covered bonds and credit derivatives and operational risks in banks.

Reading List:

1. Robert E. Hoyst, Risk management and Insurance, Thomson Asia Pvt. Ltd. Singapore 2002.
2. Insurance Act, latest
3. Arthur C Williams, Risk Management and Books Insurance, 8th Ed. McGraw Hill, 1998
Recommended
4. Don M. Chance, An Introduction to Derivatives & Risk Management, 5th edition, Harcourt Publishers, USA

5. John C. Hull, Options, Futures & Other Derivatives, 3rd edition, Prentice Hall of India, New Delhi
6. Derivatives Core Module Work Book, NCFM, Study Material, NSE, Mumbai

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Subject Code: DC(BF)2.3

Subject Name: Banking Management

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives: To equip students about on understanding of how Bank Management their Risk. This will cover a wide range of Banking Activities.

Course Outcomes: The successful completion of this course shall enable the students to understand

1. Know the organizational Structure of Banks.
2. Under the Banking Regulations
3. Under the concept of Interest Rate Risk Management in Banks.
4. Issues in Bank Management.

Units	Course Contents
1	The Banking System in India Development of Banks, Organizational Structure of Banks, Organization of Banks, Banking Regulations, Evaluation of Commercial Banks in India, Banking Innovation
2	Managing Risk in Bank Insolvency and Bankruptcy Code 2016, Managing Risks in Banks, Interest Rate Risk Management in Banks, Credit Risk Management in Banks, Liquidity Management in Banks, Operational Risk Management in Banks, Machete Risk Management in Bank.
3	Banking Operations Major Operations of Banks, Bank recapitalization, Credit Management, Marketing of Banking Services, Customer Services in Banks, Public Relation in Banks, Lending Principle of Banks, Different Modes of Creating Securities, Investment Banking and other services, Capital Adequacy of Banks
4	Financial Aspects of Banks Section 29 of Banking Regulation Act 1949, Balance sheet of Banks, Sources and Uses of Funds in Bank, Fee Based and off Balance sheet Activities securitization: Bank earnings & Bank Performance, Problem in Bank, Bank failure, BASEL Norms - Basel 1, 2, 3. RBI and its policy evolution

Reading List:

1. Kanhaiya Singh, Vinay Dutta, Bank Management, McGraw Hill
2. Khan M, Indian Financial System, Tata McGraw Hills
3. Bharati V. Pathak, Indian Financial System, Pearson Publication
4. Vasant Desai, Bank Management, Himalaya Publishing House
5. H. Y. Kulkarni, Indian Financial System in the World Monetary Order
6. Benton E. Gap, James W. Koalri, Commercial Banking the Management of Banks, Wiley India Education

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Subject Code: DC(BF)2.4

Subject Name: International Banking

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives: To equip students with an overall knowledge about Banking system all over the world.

Course Outcomes: The successful completion of this course shall enable the students to understand

1. To know about International Banking and its Operations
2. To learn the Banking Systems of other nations
3. To Know about various International financial institutions
4. To learn important case studies in international banking

Units	Course Contents
1	Introduction International Banking, Characteristics and Importance of Money Market, Developed and Less Developed Money Market, Market comparison of Indian Money market to other markets in the world. Indian Monetary System
2	Banking System in the other Nations Major currencies of the world and their values USA: Federal Reserve Systems, Europe: Bank of England, Asia: Banking Systems in China and Japan - Origin, Working and Operations
3	International Financial Institutions World Bank, Asian Development Bank-Functions, Structure and Working; IMF, IBRD, IDA, IFC, BRICS- Functions, Structure and Working
4	Case Study Cases related to International Banking (Lehman Brothers Crisis; Asian Financial Crisis; Euro – a single currency concept)

Reading List:

1. Sayers R.S.-Modern Banking
2. Basu S.K.-Contemporary Banking Trends
3. SaxsenaK.B.-International Banking: Banking Theory and Principal Banking Systems
4. Machenize K-Banking Systems of Great Britain, French, Germany and U.S.A.
5. Goswami V.K.-International Banking

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Specialization: Digital Marketing and E-Commerce(DM)

Subject Code: DC(DM)2.1

Subject Name: Social Media Marketing

Credits: 4

Marks: 100

Instructions Hours: 48

Course objective:

To enlighten student with the information and knowledge of Social media marketing, its usage , application and importance

Course Outcome:

At the end of the curriculum Student will gain Knowledge about

- Need and Importance of social media marketing
- Knowledge about Social Networking Sites
- Knowledge about Content designing about social media platforms
- Knowledge about Matrices of Social media marketing

Units	Course Contents
1	Introduction: Social Media Marketing Definition, Meaning , Role, Need and Importance of Social Media Marketing Use of different Social media platforms- Use of Face book , LinkedIn , Twitter , YouTube , Instagram and other Social Networking sites as Social media marketing Platforms, Identifying Target Audience Social media channels , Social Media Marketing Strategies.
2	Social Media Marketing Campaigns, Advertising and marketing Concepts and Elements of social media marketing campaigns, Campaign execution, Campaign analytics Twitter, LinkedIn, YouTube, Instagram, Pinterest advertising and marketing: Introduction and overview of platforms, Characteristics, how to use these platforms, target audience, profile / account building, how to pin. Crafting summary for marketing, creating and uploading videos, use of hashtags, Case studies.
3	Content designing for social media platforms Terminologies-basics of content creation, process, Identification of target audience and social media platform, defining content mix using sales posts, interactive posts and informative posts, Impact of colors, images on the customer, tools used for content creation like canva, GIFs, Instagram stories, pin templates, tall pins, image cut outs, YouTube video Thumbnail
4	Metrics of social media marketing What is to be measured- Parameters to measure impact- volume, reach and Engagement (engagement rates, engagement metrics). Influence, share of voice (volume and sentiment), referrals and conversions, response rate and time. Case studies.

Reading List :-

1. Internet age - Marketing with social media, Dr Apoorva Palkar, Amit Jadhav, Himalaya publication
2. Social Media Marketing – Tracy Tuten, Sage Publications
3. Social Media Marketing 1st Edition, Michael R. Solomon, Tracy Tuten - Pearson Education.

4. Social Media Marketing - A Strategic Approach 1st Edition, Nicholas Bormann, Donald Barker, Krista
 - a. Neher, Melissa Barker - Cengage.
5. Social Media Marketing All-in-One for Dummies, Zimmerman Jan - John Wiley and Sons Inc.
6. Advance Social Media Marketing--Tom Funk.
7. Social media marketing for dummies-- Shiv Singh
8. Marketing and Social Media – A guide for libraries, museums and archives – Christie Koontz and Lorrie Mon, Rowman and Littlefield.
9. Social Media & Mobile Marketing: (Includes Online Worksheets), Puneet Singh Bhatia – Wiley.
10. Social Media Marketing, Kristina Lane - Lap Lambert Publishing.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Subject Code: DC(DM)2.2

Subject Name: SEM & SEO

Credits: 4

Marks: 100

Instructions Hours: 48

Course objective: To enlighten student with the information and knowledge of Search Engine Marketing & Search Engine Optimization

Course Outcome: At the end of the curriculum Student will gain knowledge about

1. The fundamentals of Search Engine Optimization
2. Information about SEO and its role in digital marketing
3. To know the tools of SEO
4. To understand Inbound Marketing and Web Analytics Applications.

Units	Course Contents
1	Introduction to SEM/Fundamentals of SEM Search Engine Marketing (SEM), Understanding Google Search, Comparison between SEO and SEM, Terminologies associated to SEM, Search Engine Results Page (SERP), Organic Reach, Google Display Network (GDN). Understanding Web and Mobile Marketing perspective, Key Terms
1I	Search Engine Optimization: Introduction to SEO concept and role in digital marketing Understanding Search Engine Optimization: Search Engine Optimization (SEO), Features of SEO, Significance of SEO. Model used in Digital Marketing, The Five Stage AACRO POEM model, Inverted Pyramid in SEOS, Content Drilldown, E3model, Understanding Web and Mobile Marketing perspective, Key Terms.
1II	Search Engine Optimization Tools/Analysis Key SEO tools, Application and Functions Google Domain, Google my business, Google Search Console, Google Trends, Google Tag manager, SEM Rush, Domain Authority Score, Google Ads, Google Analytics, Google Marketing Platform, Word stream advisor.
1V	Inbound Marketing and WebAnalytics Application Essentials of an Effective Inbound Strategy, Optimizing Your Website for Search Engines, Convert Visitors in Leads, Creating Content with a Purpose, Lead & its generation online, Relevant Lead and Converting Visitors into Lead, Converting Leads into Sales, Key Terms. Application of Web Analytics: Different types of Web Analytics, Social Media Web Analytics, Mobile Web Analytics, Conversion Web Analytics, Key Performance Indicators, Website Traffic Measurement Metrics, Key Terms.

Reading List :-

1. Internet Marketing, Dave Chaffey, Fiona Ellis-Chadwick, Kevin Johnston, Richard Mayer, Pearson Education.
2. Digital Marketing, Oliver J Rich.
3. Online Marketing, Gerry T. Warner and Joe Wilson Schaefer.
4. SEO For Dummies, by Peter Kent, 7th Edition, For Dummies
5. Digital Marketing Prof. Seema Gupta, 2nd Edition, McGraw Hill Publications.
6. Search Engine Marketing by Andreas Ramos & Stephanie Cota, 1st Edition, McGraw-Hill Education.
7. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising, Cory Rabazinsky.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Subject Code: DC(DM)2.3

Subject Name: Content Marketing

Credits: 2

Marks: 50

Instructions Hours: 24

Course objective:

To enlighten student with the information and knowledge of Content Marketing

Course Outcome:

At the end of the curriculum Student will gain Knowledge about

- What is Content Marketing
- Information about the tools of content marketing
- Content marketing strategy

Units	Course Contents
1	Introduction to Content Marketing Definition, objectives, importance, role of content marketing in businesses. Challenges and opportunities.
II	Tools of Content Marketing: Blogs, branch guide/folder, Social media, Case study, Webinars, Video publications, articles, Newsletters, Mobile Apps, Infographic, e-book, Whitepapers, podcasts, audio publications, websites and E-mails. Merits and challenges in using these tools. Content marketing and online marketing, influencer marketing.
III	Content Marketing Strategy: Definition, objectives, strategic plan, Analysis of Business and understanding customers. Content marketing mix, timelines, budget and optimizing and content. Role of SEO in content marketing.
IV	Content Management: Definition, Phases, CMS, Distribution of Content. Strategies in content distribution - guest blogging, repurposing and republishing. Importance of content Management. Metrics to monitor content. Case Studies, Content Strategies used in sectors like Automobile, Services, FMCG, Pharmaceuticals, Airline, Future Trends in Content Marketing.

Reading List :-

1. Content Marketing Fundamentals-Sean R. Mitchell, Create space Independent Pub(2014)
2. Managing Content Marketing: The Real-World Guide for Creating Passionate Subscribers to Your Brand-Robert Rose and Joe Pulizzi, CMI Books, Division of Z Squared Media, LLC (2011)
3. The Big book of content Marketing–Andreas Ramos, andreas com(2013)
4. Content Rules: How to Create Killer Blogs, Podcasts, Videos, eBooks, Webinars, (and More) That Engage Customers and Ignite Your Business by Ann Handley C.C. Chapman
5. Content Machine: Use Content Marketing to Build a 7-Figure Business with Zero Advertising by Dan Norris and Neil Patel
6. The Content Code: Six Essential Strategies to Ignite Your Content, Your Marketing, and Your Business by Mark Schaefer
7. Digital Marketing MBA: Guiding Principles for Researching, Planning, and Managing a Marketing Strategy to Transform Your Business-David J Bradley,The Bradly BusinessGroup.2019
8. Social Media Marketing & Branding-The Micro MBA-Ankit Srivastava, BPBPublications,1stEdition,2018
9. This is Marketing-Seth Godin, Portfolio Penguin(2018)

Subject Code: DC(DM)2.4

Subject Name: Creative Media Marketing

Credits: 2

Marks: 50

Instructions Hours: 24

Course Objectives: To equip students about on understanding of email Marketing, Mobile Marketing and Video Marketing.

Course Outcomes: The successful completion of this course shall enable the students to understand

1. What is the need and important of Email Marketing in the digital age
2. How to use the mobile marketing and its importance
3. How to use Video marketing and publish it

Units	Course Contents
1	Introduction to Email Marketing : Email Software and Tools, Importing Email Lists, Planning Email Campaign, Email templates and Designs, Sending HTML email Campaigns, Web forms lead importing, Integrating Landing page forms, Campaign Reports and insights, Segmentation Strategy, Segmentation lists. Auto Responder series, Auto Responder Actions, Triggering Auto- Responder Triggers in Email using the 4 Ps of marketing.
1I	Introduction to Mobile Marketing Mobile usage, Mobile penetration Worldwide, Smartphone penetration worldwide. Mobile Advertising Models, Advantages of Mobile Advertising, Mobile Marketing Toolkit, Paid and Owned. Mobile Marketing Features Location- Based Services or Proximity, Social Marketing on Mobile, QR Codes Augmented Reality, Gamification, Common mistakes in mobile strategy. Diversity issues in India through Mobile, Campaign development Process, Tracking of Mobile Campaigns- Mobile Analytics.
1II	Introduction for Video Marketing How to make videos, Camera angles, settings, shooting techniques, editing, Audio, background score, Animation, Software for editing. On hands training on video, Publishing HD videos, Practical Examples and creating Animated Contents.

Reading List:

1. Social Media and Mobile Marketing, Puneet Singh Bhatia, Wiley, New Delhi
2. A Beginners Guide to Mobile Marketing, Molly Garris and Karen Mishra, Business Expert press, New York
3. Digital Marketing by Seema Gupta
4. Email Persuasion: Captivate and Engage Your Audience, Build Authority and Generate More Sales With Email Marketing, By Ian Brodie, 2013
5. The Elements of User Experience: User-Centered Design for the Web – Jesse James Garrett
6. Mobile Marketing: How Mobile Technology is Revolutionizing Marketing, Communications and Advertising by Daniel Rowles
7. Tap: Unlocking the Mobile Economy by Anindya Ghose
8. Email Marketing in a Digital World: The Basics and Beyond by Jason Smith 2. Hillstrom’s Email Marketing Excellence by Kevin Hillstrom

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	1
2	Assignments	1
3	Class room tests	1
4	Group discussion	1
6	Case Study	1
Total		6 hours

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Electives (Any One) (4 Credits)

Subject Code: DC2.6

Subject Name: Developmental Economics

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objectives: The objective of this course is to equip students with the knowledge of Economic Development. The course will throw light on the concept of development and will discuss about models and growth of the economy. It will throw light on the role of State in economic development and also highlight the business environmental aspects in economic development.

Course Outcomes: The successful completion of this course shall enable the students to

1. Understand the meaning of Economic Development.
2. Learn different growth models
3. Understand the role of state in Economic Development
4. Learn about various aspects of Environmental protection and Sustainable Development
5. Learn about the Role of WTO in economic development

Units	Course Contents
1	Conception of Development: Meaning and Nature of Economic Growth and Development, Difference between Growth and Development, Indicators of Growth and development, Classification and comparison of countries. Poverty- types and measurement, Vicious circle of poverty.
2	Indices of Human Development Human development Index-Origin, evolution. Multi-dimensional poverty index (MPI), Gender related development index (GDI), Gender Empowerment measure (GEM), Gender Inequality index (GII).
3	Environmental Protection and Sustainable Development: Defining sustainability for renewable resources, environmental change, environmental degradation, Externalities, Economic activity and climate change, Sustainable development Goals (SDG's). United Nations Framework Convention on Climate Change (UNFCCC).
4	Theories of Growth and Development Balance and unbalanced growth, Endogenous and Exogenous concepts, Big Push theory, Harrod- Domar Model, Solow Model, Rostow's 5 stages of growth.

Reading List:

1. Meier G.M.(1995), Leading Issues in Economic Development, Oxford University Press, Delhi
2. Ray Debraj (1998), Developmental Economics, Prinecton University Press
3. Rodrik D (2011), The globalization paradox: Why global markets, State and the democracy can't coexist, Oxford University Press
4. Todaro M Smith. S (201), Economic Development, Pearson
5. M. M. Sury & Vibha Mathur, Planned Economic Development, New Century Publication, New Delhi

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Subject Code: DC 2.6**Subject Name: Business Analytics****Credits: 4****Marks: 100****Instructions Hours: 48****Course Objective:**

The course provides an introduction to data analytics to be used in business. The students will learn how data analysts describe, predict and make informed business decisions in various business domains like marketing, human resources, finance and operations. The aim of the course is to develop basic data literacy and an analytic mindset in students that will help them to make strategic decisions based on data.

Course Outcomes: The successful completion of this course shall enable the students to

1. To understand the concept of Business Analytics.
2. Will be able to summarize data
3. Understand what is Data Mining
4. Learn decision making and optimization.
5. Learn about big data

Units	Course Contents
1	Introduction to Business Analytics Importance and role of data driven decisions. Business Analytics – Definition, Market, Trends; Paradigm Shift from Data to Insight and from Business Intelligence to Business Analytics; Examples and Types of Business Analytics Analysis- Forecasting & Predictive Modeling; Descriptive, Prescriptive and Predictive Analytics. Data Summarization, Data visualization – Various visualization techniques, standardized reporting and Pivot Tables – Using Excel
2	Data Mining Introduction to Data Mining; Crucial processes in data mining; Data Warehousing; Data Mining Techniques and Exploratory Data Analysis; Data Mining Tool – XL Miner.
3	Decision Making & Optimization Decision making under uncertainty – Decision Trees and Risk Profiles; Sensitivity Analysis; Optimizing complex decisions – Optimization of a large number of decisions while accounting for different kinds of physical and business decisions. Introduction to Optimization Techniques –Linear Programming; Optimization – Use of Excel to solve business problems like marketing mix, capital budgeting and portfolio optimization.
4	Big Data and Introduction to R Introduction to Big Data, Big Data driven decisions in business organizations – Benefits and Security/Privacy concerns. Introduction to Machine Learning; Statistical Learning vs. Machine Learning; Major classes of Learning Algorithms –Supervised Vs Unsupervised Learning. Introduction to R Programing
5	Simulation using R and Excel Hands on Regression using R;Introduction to Simulation; Applications of Simulation and Building a Simulation Model. (Using Excel and R)

Reading List:

- 1.Aczel, D.A., Sounderpandian, J., Saravanan, P. and Joshi, R. (2012). *Complete Business Statistics (7thed.)*. New Delhi, India: McGraw Hill Education (India) Private Limited
- 2.Cooper, R.D., Schindler, S. P. and Sharma, J.K. (2015). *Business Research Methods*. New Delhi, India: McGraw Hill Education (India) Private Limited
- 3.Gujrati, Damodar N and Sangeetha (2011). *Basic Econometrics (4th Ed.)*. New Delhi, India: McGraw Hill Education (India) Private Limited
4. Beri, C. (2016). *Business Statistics*. New Delhi, India: McGraw Hill Education (India) Private Limited
5. Kothari, C.R. (2009). *Research Methodology: Methods and Techniques (2nd revised ed.)*. New Delhi, India: New Age International Publisher
- 6.Sharma, J.K. (2013). *Operation Research: Theory and Applications (5thed.)*. New Delhi, India: Macmillan Publishers India limited
- 7.Albright and Winston. *Business Analytics: Data Analysis and Decision Making*, 5th Edition.
- 8.Stephen Powell and Ken Baker., —The Art of Modeling with Spreadsheet
- 9.Data, data everywhere, —Special report on managing information,Economist, February 27th, 2010.
- 10.Liberatore and Luo, —The Analytics Movement, Interfaces, Articles inAdvancel, pp. 1–12, 2010.
- 11.Using R for Data Analysis and Graphics. Introduction, Code andCommentary,

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

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Subject Code: DC2.6

Subject Name: MS Excel

Credits: 4

Marks: 100

Instructions Hours: 48

Course Objective:

The objective of the course is to equip students with the knowledge of Excel and its functions. Students will be able to learn the application of Excel and other functions. They will be able to create charts, pivot tables and also analyze data

Course Outcomes: The successful completion of this course shall enable the students to

1. Prepare Charts and Tables
2. Use Excel for their Research Work
3. Use Excel in Data Analysis.

Units	Course Contents
I	<p style="text-align: center;">Introduction to Spreadsheets</p> Understanding Microsoft Excel, Creating New Workbooks, Auto Sum and Auto Fill Function, Cell Referencing and Request, Formatting Cells, Formatting Numbers, Placing Cell Alignment, Cell, Rows and Columns, Understanding Worksheets, Editing, Copying and Moving Cells, Page Layouts in Excel, Proofing Workbooks, Basic Options, Ribbons and Toolbar.
II	<p style="text-align: center;">Using Excel</p> Defining Names in Excel, Sorting Data, Using Excel Tables, Filtering Data in Excel, Understand Charts, Chart Design Options and Tools, Chart Format Tools, Combo Charts, Functions within Excel, Understanding Date Function, Information Functions, Logical Functions, Find and Replace, Headers and Footers, Adding Comments, Conditional Formatting.
III	<p style="text-align: center;">Using Text</p> Using Text to Columns, The Paste Special Function, Data Validation, Subtotals and Grouping, Consolidating Data, Scenario Analysis, Data Tables in Scenario Analysis, What-if Analysis, Mats and Trig Functions, Text Functions in Excel, Using Lookup Functions, Vlookups, HLookups, Match, Using Statistical Functions, Database Functions, Financial Functions, Formula Auditing and Error Tracing, Hyperlinks in Excel, Linking Data, Understanding Pivot Tables, Using Pivot Charts, Workbook Properties, Protecting and Sharing Worksheets, Data Encrypting and Finalising Workbooks, Understanding Macros, Custom Number Formats in Excel, Using Custom Lists, Working with Templates, Tracking Changes in Excel, Merging and Compare Excel Workbooks.
IV	<p style="text-align: center;">Using Pivot Tables</p> Using Pivot tables – Slicers -Report Filters for basic analytics, Contact Management and Marketing with Excel, Managing Customers, Vendors And Employees, Gaining Product And Service Insights, Sales reports using Excel, Supervising Sales With Excel, Preparing Invoices, Assessing Account Aging, Analyzing Demographics, Creating Scheduling And Marketing Calendars, Creating Standard Excel Templates for routine business data management and analysis activities.

Reading List :-

1. Excel 2007 for Dummies by Greg Harvey
2. The entire course should be delivered in the computer lab in an application-oriented manner. Business Applications should be stressed rather than merely teaching Excel as a software.
3. Excel 2016 Bible, John Walkenbach, John Wiley & Sons 2. Excel: Formulas & Functions, Robert Dinwiddie
4. New Perspectives on Microsoft Office Excel 2007 5. Microsoft Excel 2016 Step by Step, Curtis Frye

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
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6	Case Study	3
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