



SNDT Women's University, Mumbai

**Bachelor of Commerce In
Banking and Finance**

as per NEP-2020

Syllabus

(w.e.f. 2024-25)

Under graduate Programme

Under graduate Programme
Effective from 2024-25
Terminologies

Abbreviation	Full-form	Remarks	Related to Major and Minor Courses
Major (Core)	Main Discipline		
Major (Elective)	Elective Options		related to the Major Discipline
Minor Stream	Other Disciplines (Inter/ Multidisciplinary) not related to the Major	either from the same Faculty or any other faculty	
OEC	Open Elective Courses/ Generic		Not Related to the Major and Minor
VSEC	Vocational and Skill Enhancement Courses		
VSC	Vocational Skill Courses		Related to the Major and Minor
SEC	Skill Enhancement Courses		Not Related to the Major and Minor
AEC	Ability Enhancement Courses	Communication skills, critical reading, academic writing, etc.	Not Related to the Major and Minor
VEC	Value Education Courses	Understanding India, Environmental science/education, Digital and technological solutions, Health & Wellness, Yoga education, sports, and fitness	Not Related to the Major and Minor

IKS	Indian Knowledge System	I. Generic IKS Course: basic knowledge of the IKS II. Subject Specific IKS Courses: advanced information Pertaining to the subject: part of the major credit.	Subject Specific IKS related to Major
VAC	Value-Added Courses		Not Related to the Major and Minor
OJT	On-Job Training (Internship/Apprenticeship)	corresponding to the Major Subject	Related to the Major
FP	Field projects	corresponding to the Major Subject	Related to the Major
CC	Co-curricular Courses	Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/Visual/ Performing Arts	Not Related to the Major and Minor
CE	Community Engagement and service		Not Related to the Major and Minor
RP	Research Project	corresponding to the Major Subject	Related to the Major

Programme Template:

Programme Degree e.g. B.A./B.Com./B.Sc./ B.M.S., etc.	Bachelor in Commerce (B.Com)
Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.	Banking and Finance
Preamble (Brief Introduction to the programme)	<p>A Four- Year Bachelor in Commerce (B.Com with Honors) degree programs that include research components. A Bachelor of Commerce (B.Com) degree is an undergraduate degree program. B.Com is the foundation upon which subsequent studies can be constructed. The Four-Year B.COM course with a Research degree will allow students to get an opportunity to experience the full range of holistic and multidisciplinary education. Candidates can pursue B.com with Honours who wish to have in-depth knowledge in the Commerce stream. The honours course is designed to offer knowledge in specialised subjects under the umbrella of commerce stream. This degree Program is divided into 8 semesters. Students will also have wide variety of elective subjects from the baskets created in some of the semesters. It is a flexible degree that builds skills and expertise in one or more areas of business, such as commerce, economics, business law, accountancy, taxation, financing along with research, Specializations and skilled based papers/ subjects offered. This program, B.Com in Banking and Finance is designed to provide students with understanding of existing banking structure in India and foreign countries and way forward. The course also addresses issues and concerns of the banking sector in India and abroad</p> <p>Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati. The medium of examination shall be English or Marathi or Gujarati. Students have to appear for all the papers in one permissible medium only.</p> <p>Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.</p> <p>Percentage of Passing:</p>

Programme Specific Outcomes (PSOs)		After completing this programme, Learner will
	1.	Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents, Government Employment etc.
	2.	Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET, etc.
	3.	Further move towards research in the field of Commerce.
	4.	Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
	5.	Pursue higher studies in Masters in Commerce (M.COM), Masters in Business Administration (MBA), Masters in Financial market (MFM), Chartered Accountant (C.A.), Cost Works Accountancy (CWA), Company Secretary (CS)
	6.	Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake (For SNTD WU Departments and Conducted Colleges)		As per University guidelines

Structure with Course Title – B.Com in Banking and Finance (Options related to our area of study to be provided with “OR” for baskets of different types)

First Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
SEMESTER I						
10120211	Basics of Accounting Paper – I	Subject 1	4	100	50	50
10120202	Fundamentals of Banking in India	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium)	AEC	2	50	-	50

	https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf					
11051111	Indian Knowledge System/ Generic	IKS Generic	2	50	-	50
10952111	Introduction to Indian Constitution (SNDTWU Syllabus) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	-	50
114501211 OR 11450221 OR 11450322 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

SEMESTER II						
20120211	Principles and Practices of Banking	Subject 3	4	100	50	50
20120212	Basics of Accounting Paper II	Subject 2	2	50	-	50
20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 20420116 OR 20420117 OR 20420118 OR 20420119	Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace	OEC	4	100	50	50
20620101	Micro Economics – I	VSC	2	50	50	
20620102	Human Resource Management	VSC	2	50	50	
20720101 OR 20720102 OR 20720103 OR CHETNA2 OR SWAYAM2	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	-

20810111 OR 20810112	English for Academic Writing-II OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50		50
20920111 OR 20920112	Introduction to Environmental Economics OR Environmental Awareness https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf	VEC	2	50	-	50
21450121 21450221 21450323 21450421	Volunteerism And National Service Scheme or National Cadet Corps.(NCC) Or YOGA EDUCATION or FINE ARTS https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

Exit with UG Certificate with 04 extra credits of OJT (44 + 04 credits)

SECOND YEAR

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	SEMESTER III					
30120211	Corporate Accountancy – I	Major (Core)	4	100	50	50
30120212	Banking System in India – I	Major (Core)	4	100	50	50
30120213	Production Planning and Management	Major	2	50		50
30320111/ 30320112/ 30320113/ 30320114	Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship	Minor Stream	4	100	50	50
30420111/ 30420112/ 30420113/ 30420114/ 30420115/ 30420116/ 30420117/ 30420118/ 30420119/ 30420161/ 30420162	Customer Relationship Management OR Introduction to Advertising OR Introduction to Export Marketing OR Industrial Psychology–Organisational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication	OEC	2	50	-	50
	Modern Indian Languages - Hindi OR Marathi OR Gujarati (As per SNTDWU syllabus)	AEC	2	50	50	-

31320301	Field Project in Banking and Finance	FP	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNDTWU syllabus) Traditional Sports and Fitness (Sports) OR National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNDTWU syllabus) https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

SEMESTER IV						
40120211	Banking Systems in India- II	Major (Core)	4	100	50	50
40120212	Corporate Accountancy – II	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology-Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50	-	50
40720111/ 40720112/ 40720113	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	-	50
	Modern Indian Languages – Hindi	AEC	2	50	-	50

	OR Marathi OR Gujarati (As per SNTDWU syllabus)					
41520301	Community Engagement in Banking and Finance	CE	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNTDWU syllabus)	CC	2	50	50	-
			22	550	250	300

Exit with UG Diploma with 04 extra credits of OJT (44 + 04 credits)

Third Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester V					
50120311	Merchant Banking and Portfolio Management	Major (Core)	4	100	50	50
50120312	Customer Relationship Management in Banks	Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	Vedic Business Ethics OR Indian Economic Thought OR Vedic Accounting	IKS (Major Specific)	2	50	-	50
50220211/ 50220212	Modern Finance OR Direct Taxation	Major (Elective)	4	100	50	50
50320111/ 50320112/ 50320113/ 50320114	Issues in the Indian Economy OR Business Law III OR Business Accounting III OR Social Entrepreneurship	Minor Stream	4	100	50	50
50620301	Fintech in Banking and Finance	VSC	2	50	50	-
51320301	Extension Activities OR Institutional Social Responsibility towards community engagement	FP / CEP	2	50	50	-
			22	550	300	250

	Semester VI					
60120311	International Banking	Major (Core)	4	100	50	50
60120312	Comparative Foreign Banking	Major (Core)	4	100	50	50
60120313	Digital Banking	Major (Core)	2	50	-	50
60220211/ 60220212	Financial Markets OR Indirect Taxation	Major (Elective)	4	100	50	50
60320111/ 60320112/ 60320113/ 60320114	Public Finance OR Business Law IV OR Business Accounting IV OR Entrepreneurship and Start-Up management	Minor Stream	4	100	50	50
61220321	Internship/live Project/Project Assignment-Industry based project (Major core)	OJT	4	100	50	50
			22	550	250	300

Exit with UG Degree (3-year)

4-Year Degree with Honors

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester VII					
7.H.1	Universal Banking	Major (Core)	4	100	50	50
7.H.2	Rural Banking	Major (Core)	4	100	50	50
7.H.3	Small Finance Bank	Major (Core)	4	100	50	50
7.H.4	Organizational Behaviour/ Business Ethics/ Application of Statistical tools in Research/ Digital Marketing/ Economics and Business Environment/ Direct Tax Paper II	Major (Core)	2	50	50	-
7.H.5	Consumer Behaviour	Major (Elective)	4	100	50	50
7.H.6	Research Methodology	Minor Stream (RM)	4	100	50	50
			22	550	300	250
	Semester VIII					
8.H.1	Risk and Fraud Management in Banks	Major (Core)	4	100	50	50
8.H.2	Human Capital in Bank Management	Major (Core)	4	100	50	50
8.H.3	Management of Banking and Insurance Companies	Major (Core)	4	100	50	50
8.H.4	Retail Management/ Digitalization of Business / Economics and Business Policy/ Corporate Auditing	Major (Core)	2	50	-	50
8.H.5	Marketing of Financial Services	Major (Elective)	4	100	50	50
8.H.6	Internship	OJT	4	100	50	50
			22	550	250	300

4-Year Degree with Research

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester VII					
7.R.1	Universal Banking	Major (Core)	4	100	50	50
7.R.2	Rural Banking	Major (Core)	4	100	50	50
7.R.3	Organizational Behaviour/ Business Ethics/ Application of Statistical tools in Research/ Digital Marketing/ Economics and Business Environment/ Direct Tax Paper II	Major (Core)	2	50	-	50
7.R.4	Consumer Behaviour	Major (Elective)	4	100	50	50
7.R.5	Research Methodology	Minor Stream (RM)	4	100	50	50
7.R.6	Research I	Research Project	4	100	100	-
			22	550	300	250
	Semester VIII					
8.R.1	Risk and Fraud Management in Banks	Major (Core)	4	100	50	50
8.R.2	Human Capital in Bank Management	Major (Core)	4	100	50	50
8.R.3	Retail Management/ Digitalization of Business / Economics and Business Policy/ Corporate Auditing	Major (Core)	2	50	-	50
8.R.4	Marketing of Financial Services	Major (Elective)	4	100	50	50
8.R.5	Research II	Research Project	8	200	100	100
			22	550	250	300

B.COM IN BANKING AND FINANCE

SEMESTER V

ACADEMIC YEAR: 2026-27

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Course Title	Merchant Banking & Portfolio Management
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none">1. Know the evolution of merchant banking in India and explain the regulatory framework, including SEBI regulations, licensing requirements, and capital adequacy norms.2. Demonstrate a comprehensive understanding of public issue management, from drafting a Red Herring Prospectus (RHP) to managing pre-issue and post-issue activities.3. Differentiate between book-building and fixed-price issues and determine the liabilities and roles of underwriters in the capital market.4. Categorize various financial and physical investment avenues and compute the systematic and unsystematic risks associated with different asset classes.5. Apply the Markowitz Model and the Principle of Diversification to identify an "Efficient Frontier" for a winning basket of assets.6. Utilize the Capital Asset Pricing Model (CAPM), Security Market Line (SML), and Arbitrage Pricing Theory (APT) to determine the expected return on securities.7. Appraise portfolio success using standardized performance measures such as the Sharpe Single Index Model, Treynor's Ratio, and Jensen's Alpha.

Module 1 (Credit 1) Introduction to Merchant Banking	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Know the historical growth of Merchant Banking within the Indian financial landscape. ● Identify and apply the SEBI (Merchant Bankers) Regulations to real-world financial scenarios. ● Outline the legal requirements for registration, capital adequacy norms, and the mandatory code of conduct for bankers.
Content Outline	<ul style="list-style-type: none"> ● Origin and Growth: Evolution of Merchant Banking in India. ● Regulatory Framework: The role of SEBI (Merchant Bankers) Regulations. ● Registration & Obligations: Licensing requirements, code of conduct, and capital adequacy norms.
Module 2 (Credit 1) Issue Management & Underwriting	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Coordinate the end-to-end process of public issues, including both pre-issue and post-issue activities. ● Differentiate between the book-building process and fixed-price issues to determine the best strategy for a corporate client. ● Analyze the types of underwriting and the resulting devolved liabilities for financial institutions. ● Draft and review statutory disclosures required for a Red Herring Prospectus (RHP).
Content Outline	<ul style="list-style-type: none"> ● Public Issue Management: Pre-issue and post-issue activities, lead manager responsibilities. ● Pricing of Issues: Book-building process vs. Fixed price issues. ● Underwriting: Types of underwriting, devolved liabilities, and appointment of sub-underwriters. ● Prospectus: Drafting the Red Herring Prospectus (RHP) and statutory disclosures.

Module 3 (Credit 1) Fundamentals of Portfolio Management	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Understand Categorize various investment avenues into physical, financial, and marketable assets based on investor needs. ● Distinguish between investment and speculation while identifying factors that influence retail investment decisions. ● Compute and distinguish between Systematic Risk and Unsystematic Risk using statistical methods.
Content Outline	<ul style="list-style-type: none"> ● Investment vs. Speculation: Understanding the risk-return trade-off. ● Investment: Investment Process- Classification of Investors, elements of investment, ● Investment avenues –Physical assets, Financial Assets, Marketable Assets, Investment and Speculation, Factors affecting Investment Decisions. ● Risk and Return: Concept of Risk and Return, Types of return, Types of risks- Systematic Risk, Unsystematic Risk, Computation of Risk and Return.
Module 4 (Credit 1) Modern Portfolio Theory	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Apply the Markowitz Model to achieve portfolio selection through the diversification of securities and the identification of the Efficient Frontier. ● Utilize the Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory to calculate expected returns based on the Security Market Line (SML) and Capital Market Line (CML). ● Appraise the success of a portfolio using the Sharpe Single Index Model as well as Treynor, Sharpe, and Jensen measures.
Content Outline	<ul style="list-style-type: none"> ● Markowitz Model -Portfolio Selection ● Diversification of Securities, Efficient Frontier,

	<ul style="list-style-type: none"> • Sharpe Single Index Model , Treynor, Sharpe and Jensen Measures, • Capital Asset pricing model: Basic Assumptions CAPM Equation, Security Market Line, Capital market line, Arbitrage Pricing Theory
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	50

External – 50 Marks

References:

- Chandra, P. (2010). *Investment analysis and portfolio management* (4th ed.). Tata McGraw-Hill Education.
- Gurusamy, S. (2025). *Merchant banking for UG students*. Vijay Nicole Imprints.
- Khan, M. Y. (2018). *Financial services* (9th ed.). McGraw Hill Education.
- Singh, P. (2018). *Investment management* (20th ed.). Himalaya Publishing House.

Course Syllabus

Semester : V

5.2: Major Core

Course Title	Customer Relationship Management in Banks
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. To understand the concept and strategic role of CRM in the banking sector2. To analyze customer expectations in digital and inclusive banking3. To develop practical skills in customer handling, retention, and grievance management4. To prepare students for future-oriented customer engagement in FinTech-driven banking
Module 1 (Credit 1)	Fundamentals of CRM in Banking
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Explain the basic concepts and evolution of CRM• Identify different categories of bank customers• Understand the relevance of CRM in Indian banking
Content Outline	<ul style="list-style-type: none">• Meaning, Definition and Evolution of CRM• CRM vs Traditional Customer Service• Objectives and Scope of CRM in Banking• Role of CRM in:<ol style="list-style-type: none">a) Public Sector Banksb) Private Banksc) Cooperative Banks• Customer Life Cycle in Banking<ol style="list-style-type: none">a) Acquisitionb) Retentionc) Development• Types of Bank Customers:<ol style="list-style-type: none">a) Retailb) Corporatec) MSMEd) Rural & Agricultural Customers

Module 2 (Credit 1) CRM Strategies & Customer Engagement	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Apply CRM strategies in real banking situations • Analyze customer segmentation methods • Evaluate service quality in banks
Content Outline	<ul style="list-style-type: none"> • CRM Strategies in Banks: <ul style="list-style-type: none"> a) Relationship-based banking b) Personalized banking services • Customer Segmentation Techniques: <ul style="list-style-type: none"> a) Demographic b) Behavioural c) Value-based • Cross-selling & Up-selling in Banks • Customer Loyalty Programs: <ul style="list-style-type: none"> a) Rewards & incentives b) Preferential services • Role of Employees in CRM: <ul style="list-style-type: none"> a) Front-office behaviour b) Service quality & communication • Service Quality Models: SERVQUAL Model in Banking
Module 3 (Credit 1) Technology-Enabled CRM & Digital Banking	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Analyze the role of technology in CRM • Evaluate digital customer experience in banking • Understand risks related to data security and privacy
Content Outline	<ul style="list-style-type: none"> • Technology-Driven CRM in Banks: <ul style="list-style-type: none"> a) Core Banking Solutions (CBS) b) CRM Software & Databases • Digital CRM Channels: <ul style="list-style-type: none"> a) Mobile Banking b) Internet Banking c) Chatbots & AI Assistants

	<ul style="list-style-type: none"> • Use of Data Analytics & Big Data in CRM • Customer Experience (CX) Management • Cyber Security & Data Privacy Issues in CRM • Role of FinTech in Transforming Bank-Customer Relationships
Module 4 (Credit 1) Customer Satisfaction, Grievance Redressal & Future Trends	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Evaluate customer satisfaction methods • Create solutions for effective grievance handling • Anticipate future trends in bank-customer relationships
Content Outline	<ul style="list-style-type: none"> • Customer Satisfaction & Customer Delight • Measuring Customer Satisfaction: <ul style="list-style-type: none"> a) Feedback systems b) Customer surveys • Customer Grievance Redressal Mechanism: <ul style="list-style-type: none"> a) In-bank grievance cell b) Banking Ombudsman Scheme • Financial Inclusion & CRM: <ul style="list-style-type: none"> a) PMJDY b) SHGs & JLGs • Ethical Issues in Customer Relationship Management • Future Trends in CRM: <ul style="list-style-type: none"> a) AI-driven personalization b) Green banking c) Sustainable & inclusive customer relationships

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	(Written / MCQs / Short Answers)	10
2	Case Study / Mini Project (CRM practices of any bank (PSB / Pvt / Coop))	10
3	Group Presentation Digital CRM / FinTech / Customer Experience	10
4	Field Visit / Interview / Report Visit to bank branch / Customer interaction study	10
5	Viva/Classroom discussion	10
	Total – 50 Marks	50

External – 50 Marks

References:

- Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2020). *Customer relationship management: Emerging concepts, tools and applications in India* (2nd ed.). New Delhi, India: McGraw-Hill Education.
- Shainesh, G., & Sheth, J. N. (2019). *Customer relationship management: A strategic perspective* (2nd ed.). New Delhi, India: Macmillan Publishers India.
- Neeraj Kumar. (2023). *CRM, Customer Experience & Service Quality in Banking*. New Delhi, India: Kunal Books.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2021). *Marketing 5.0: Technology for humanity*. Hoboken, NJ: Wiley.
- Kotler, P., & Keller, K. L. (2022). *Marketing management* (16th ed.). New Delhi, India: Pearson Education.
- Indian Institute of Banking & Finance. (2022). *Principles and practices of banking* (Latest ed.). Mumbai, India: Macmillan.
- Gordon, E., & Natrajan, K. (2020). *Banking theory, law & practice* (31st ed.). Mumbai, India: Himalaya Publishing House.
- Sanjay Dhanda, & A. K. Mittal. (2021). *Banking & Finance: Theory, Law and Practice* (1st ed.). New Delhi, India: Taxmann Publications.
- Kant, K. (2021). *Digital Banking: Technology and Practice*. New Delhi, India: Wiley India.

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Vedic Business Ethics
Course Credits	02
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Explain the meaning, scope, and philosophical foundations of Vedic Business Ethics within the Indian Knowledge Systems (IKS) framework.2. Apply Vedic ethical principles such as Dharma, Seva, Satya, and Artha to analyze business decisions and practices.3. Evaluate contemporary business practices with reference to sustainability, social responsibility, and ethical governance from a Vedic perspective.4. Demonstrate ethical reasoning and value-based thinking for responsible leadership and management in modern business organizations.
Module 1 (Credit 1) Introduction to Vedic Business Ethics	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Define and explain the meaning and scope of Vedic Business Ethics and its relevance in the modern business environment.• Identify and describe the Vedic sources of business ethics and their contribution to ethical thought and practice.• Apply the concepts of Dharma and Seva to ethical decision-making in business, emphasizing righteous conduct and service orientation.• Analyze ethical commerce practices such as fair trade, truthfulness, ethical marketing, and prevention of exploitation using Vedic principles.
Content Outline	<ul style="list-style-type: none">• Meaning and scope of Vedic Business Ethics• Relevance of Vedic philosophy in modern business environment• Vedic Sources of Business Ethics• Dharma in Business: Concept of Dharma and righteous conduct in business, Ethical decision-making based on Dharma

	<ul style="list-style-type: none"> • Seva (Service) as a Guiding Principle: Concept of Seva in Vedic thought, Service orientation towards customers, employees, and society • Ethical Commerce and Fair Trade: Satya (truthfulness) and honesty in trade, Fair pricing, ethical marketing, and responsible competition, Prevention of exploitation and unethical practices.
Module 2 (Credit 1) Application of Vedic Ethics in Modern Business	
Learning Outcomes (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Explain sustainable business practices from a Vedic perspective, highlighting harmony with nature and responsible use of resources. • Assess the balance between profit and social responsibility using the concepts of Artha, trusteeship, and social welfare. • Examine the role of innovation and knowledge sharing (Vidya) as ethical drivers of collective and organizational growth. • Evaluate corporate governance practices with reference to truthfulness, transparency, accountability, and ethical leadership.
Content Outline	<ul style="list-style-type: none"> • Sustainable Practices from a Vedic Perspective: Harmony with nature and environmental ethics, Responsible use of natural and economic resources, Sustainability as a moral responsibility • Balancing Profit with Social Responsibility: Concept of Artha with ethical restraint, Profit maximization vs social welfare, Trusteeship and wealth with responsibility • Innovation and Knowledge Sharing: Knowledge (Vidya) as a valuable asset in Vedic tradition, Encouraging creativity, learning, and innovation, Ethical sharing of knowledge for collective growth • Corporate Governance, Transparency, and Knowledge Sharing, Truthfulness (Satya) and accountability in business governance, Ethical leadership and responsible management, Transparency in financial reporting and corporate conduct

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Chakraborty, S. K. (1997). *Ethics in management: Vedantic perspectives*. Oxford University Press

- Radhakrishnan, S. (1951). *Indian philosophy* (Vols. 1–2). George Allen & Unwin.
- <https://archive.org/details/indianphilosophy01hnan/mode/2up>
- Chakraborty, S. K. (1999). *Values and ethics for organizations: Theory and practices*. Oxford University Press.
- Bhatia, S. K. (2013). *Business ethics and corporate governance*. Deep & Deep Publications.
- Murthy, C. S. V. (2007). *Business ethics*. Himalaya Publishing House.
- Singh, A. (2021). *Business ethics and Indian value system*. Himalaya Publishing House.
- Ghosh, B. (2006). *Ethics in management and Indian ethos* (2nd ed.). Vikas Publishing House Pvt. Ltd.
- Pandey, M., & Pandey, K. (2024). *Vedic management*. BFC Publications Pvt. Ltd.

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Indian Economic Thought
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Explain the major contributions of Indian economic thinkers across different periods.2. Analyse Indian economic ideas in relation to colonialism, nationalism, and development.3. Compare traditional and modern approaches to growth, welfare, and social justice.4. Apply Indian economic thought to current policy debates and development strategies.
Module 1 (Credit 1) Indian Economic Thought – I	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Summarize the contributions of early and nationalist Indian economic thinkers.• Analyse the economic ideas of 19th and early 20th century reformers and economists
Content Outline	<ul style="list-style-type: none">• Thiruvalluvar-Views on wealth and poverty agriculture, public finance and welfare state.• Kautilya-Concept of welfare state, Principles of taxation and revenue administration, Role of the state in economic regulation• Dadabhai Naoroji-Theory of Drain of Wealth• M. G. Ranade: Views on protection and industrial development
Module 2 (Credit 1) Indian Economic Thought – II	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Compare the economic ideas of modern Indian economists.• Critically assess Indian economic thought in the context of contemporary economic challenges.

Content Outline	<ul style="list-style-type: none"> • Mahatma Gandhi-Concept of Swadeshi, Sarvodaya, Theory of Trusteeship. • Dr. B. R. Ambedkar-Views on State Socialism, Role of the state in economic development. • Amartya Sen -Capability Approach, Human development perspective. • Abhijit Banerjee- Poverty and famine, Micro-level approach to development problems.
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- **Jhingan, M. L.** (2010). *History of Economic Thought*. Vrinda Publications, Delhi.
- **Datt, R., & Sundaram, K. P. M.** (Latest Edition). *Indian Economy*. S. Chand & Company Ltd., New Delhi.
- **Mishra, S. K., & Puri, V. K.** (Latest Edition). *Indian Economy*. Himalaya Publishing House, Mumbai.
- **Bipan Chandra.** (2009). *Economic History of Modern India*. Orient Blackswan, New Delhi.
- **Naoroji, Dadabhai.** (1901). *Poverty and Un-British Rule in India*. Swan Sonnenschein & Co., London.
- **Ranade, M. G.** (1906). *Essays on Indian Economics*. Thacker & Co., Bombay.

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Vedic Accounting
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1: Explain the concept and evolution of Vedic Accounting 2: Apply Vedic principles in bookkeeping and financial planning 3: Compare modern accounting with Vedic accounting philosophy 4: Use ethical accounting practices in business and self-employment
Module 1 (Credit 1)	Foundations of Vedic Accounting
Learning Outcomes	After learning the module, learners will be able to 1.1 Define the concept and scope of Vedic Accounting 1.2 Identify references to accounting and wealth management in ancient Indian texts 1.3 Explain Purusharthas (Dharma, Artha, Kama, Moksha) in relation to financial 1.4 Describe differences between traditional and modern accounting philosophies 1.5 Explain core Vedic values like Satya, Rita, and Yajna in financial practices 1.6 Interpret ethical responsibilities of accountants using Vedic concepts
Content Outline	Foundations and Principles of Vedic Accounting <ul style="list-style-type: none">• Meaning and scope of Vedic Accounting• Accounting concepts in ancient Indian texts (Vedas, Arthashastra, Smritis)• Concept of Dharma, Artha, Kama, Moksha in financial life• Ethical wealth creation and responsibility of accountants• Difference between conventional accounting and Vedic accounting• Concept of Rita (Cosmic Order) and financial discipline• Truthfulness (Satya) in accounting records• Concept of Yajna and stakeholder responsibility

	<p>Activity:</p> <p>Case discussion on ethical vs unethical accounting practices</p> <p>Preparing ethical accounting statements for a small business</p>
Module 2 (Credit 1)	Vedic Accounting in Personal Finance & Entrepreneurship
Learning Outcomes	<p>After learning the module, learners will be able to</p> <p>2.1 Apply Vedic principles to household budgeting and personal finance planning</p> <p>2.2 Prepare basic accounting plans for small businesses / women-led enterprises</p> <p>2.3 Analyse financial decision-making using ethical and sustainable perspectives</p> <p>2.4 Analyse the relevance of Vedic Accounting in modern corporate governance</p> <p>2.5 Evaluate ethical dilemmas using Vedic value systems</p> <p>2.6 Assess the contribution of Vedic Accounting to ESG and sustainable finance</p>
Content Outline	<p>Vedic Accounting in Personal Finance & Entrepreneurship</p> <ul style="list-style-type: none"> • Vedic approach to income, expenditure, saving, and donation (Dana) • Household budgeting through Vedic principles • Accounting practices for women-led MSMEs and SHGs <p>Contemporary Relevance & Applications</p> <ul style="list-style-type: none"> • Vedic Accounting and Corporate Governance • Alignment with ESG and sustainability accounting • Role of Vedic Accounting in financial inclusion • Case studies from Indian enterprises • Relevance under NEP-2020 & Indian Knowledge Systems (IKS) <p>Activity:</p> <p>Prepare a Vedic-based household or micro-enterprise budget</p> <p>Group presentation on Vedic Accounting in modern organizations</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Kautilya. (1992). *The Arthashastra* (L. N. Rangarajan, Trans.). Penguin Books. (Original work published c. 3rd century BCE)
- Radhakrishnan, S. (2008). *Indian philosophy* (Vols. 1–2). Oxford University Press. (Original work published 1923–1927)
- Iyer, R. N. (1973). *The moral and political thought of Mahatma Gandhi*. Oxford University Press.
- Institute of Chartered Accountants of India. (2019). *Code of ethics*. ICAI Publications.
- University Grants Commission. (2023). *Indian Knowledge Systems (IKS): Guidelines and curriculum framework*. UGC.

Course Syllabus

Semester: VI

5.4 – Major (Elective)

Course Title	Modern Finance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to: <ol style="list-style-type: none">1. Explain fundamental and advanced concepts of financial management.2. Analyze the significance of Corporate Governance, Ethical Finance, and ESG principles in modern business decision-making.3. Analyze capital structure and financial leverage in corporate financing decisions.4. Evaluate modern financial services such as lease financing, mutual funds, and emerging FinTech innovations.5. Apply principles of investment, risk–return analysis, and portfolio management in practical financial planning.6. Assess behavioral biases and digital developments influencing investment and wealth management practices.
Module 1 (Credit 1)	FINANCIAL MANAGEMENT IN THE MODERN ERA
Learning Outcomes	After learning the module, learners will be able to: <ul style="list-style-type: none">• Define and explain financial management and its scope.• Differentiate between profit maximization and wealth maximization.• Identify various sources of finance.• Analyze the evolving role of finance managers in a globalized and digital economy.• Evaluate the role of Corporate Governance, Ethical Finance, and ESG principles in ensuring responsible, transparent, and sustainable financial management practices.
Content Outline	<ul style="list-style-type: none">• Nature, Importance and Scope of Financial Management; Introduction to Financial Planning and Budgeting.• Financial Goals – Profit Maximization vs Wealth Maximization; Role of Finance Manager in Globalization and Digital Economy.• Sources of Finance - Short-Term and Long-Term Sources -

	<p>Equity Shares, Preference Shares, Debentures, Warrants, Self-Financing, Public Deposits, Factoring.</p> <ul style="list-style-type: none"> • Introduction to Corporate Governance and Ethical Finance; ESG (Environmental, Social, Governance) in Financial Decision-Making.
Module 2 (Credit 1)	CAPITAL STRUCTURE AND FINANCING DECISIONS
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Explain determinants of capital structure. • Compute and interpret financial leverage. • Differentiate between working capital and fixed capital. • Evaluate capitalization theories and corporate financial health. • Assess financing decisions using modern theories.
Content Outline	<ul style="list-style-type: none"> • Concept and Determinants of Capital Structure. • Financial Leverage – Meaning, Advantages and Limitations; EBIT–EPS Analysis. • Working Capital and Fixed Capital – Concepts and Determinants. • Theories of Capitalization – Cost Theory and Earning Theory; Overcapitalization and Undercapitalization – Causes, Effects and Remedies.
Module 3 (Credit 1)	FINANCIAL SERVICES AND FINTECH INNOVATIONS
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Describe major financial services in India. • Explain the role of merchant banking in India. • Describe the concept, characteristics and role of Venture Capital in supporting business growth. • Analyse the types, advantages and limitations of Lease Financing. • Explain Mutual Funds, including types, NAV and their role in economic development.
Content Outline	<ul style="list-style-type: none"> • Merchant Banking – Concept, Services, Present Scenario. • Venture Capital – Concept, Characteristics, Role, Present Scenario. • Lease Financing – Types, Advantages, Limitations. • Mutual Funds – Concept, Types, NAV, Role in Economic Development.

Module 4 (Credit 1) INVESTMENT AND PORTFOLIO MANAGEMENT	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Classify asset classes and investment avenues. • Analyze risk–return relationships and methods of security analysis. • Apply basic portfolio principles and investor profiling techniques. • Identify behavioral biases and understand wealth management practices. • Assess the role of FinTech, robo-advisory and financial inclusion in modern finance.
Content Outline	<ul style="list-style-type: none"> • Investment Environment and Asset Classes – Nature and Scope of Real and Financial Assets; Investment Objectives; Principles of Portfolio Management; Investor Profiling and Goal Planning. • Risk, Return and Security Analysis - Types of Risk; Risk–Return Tradeoff and Risk–Return Matrix; Basics of Security Analysis – Fundamental and Technical Analysis. • Behavioral and Wealth Management Perspectives - Behavioral Finance and Investor Biases; Portfolio and Wealth Management Industry in India. • Digital Finance and Inclusive Investment Ecosystem - Financial Technology (FinTech) and Digital Banking; Robo-Advisory Services; Financial Inclusion.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – 50 Marks

- Case Studies on Capital Structure Decisions.
- Analysis of a Listed Company’s Financial Structure Practical Assignment on Mutual Fund NAV Calculation.
- Portfolio Construction Project (Mock Investment Plan).
- Presentation on FinTech Innovations in India.

External – 50 Marks

References:

- Khan, M. Y., & Jain, P. K. *Financial Management – Text, Problems and Cases*. McGraw Hill Education.
 - Pandey, I. M. *Financial Management*. Vikas Publishing House.
 - Chandra, P. *Financial Management: Theory and Practice*. McGraw Hill Education.
 - Chandra, P. *Investment Analysis and Portfolio Management*. McGraw Hill Education.
- SNDTWU Faculty of Commerce – B.COM in Banking and Finance Syllabus w.e.f. 2024-25**

- Pathak, B. *Indian Financial System – Markets, Institutions and Services*. Pearson.
- Gordon, E. & Natarajan, K. *Financial Markets and Services*. Himalaya Publishing House.
- Ranganatham, M. & Madhumathi, R. *Security Analysis and Portfolio Management*. Pearson.
- RBI and SEBI Annual Reports (Latest Editions).

Course Syllabus**Semester: V****5.4 – Major (Elective)**

Course Title	DIRECT TAXATION
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Explain the basic concepts of Income Tax, including assessee, income, assessment year, previous year, and residential status,2. Compute income under the head salaries, including allowances, perquisites, retirement benefits, and deductions under Section 16.3. Determine Income from House Property by calculating Annual Value, deductions under Section 24, and taxability of self-occupied and let-out properties.4. Compute income under the head Profits and Gains of Business or Profession (PGBP), Income from Capital Gains and Income from Other sources in line with the provisions of the Income Tax Act.5. Compute incomes under various heads and calculate Gross Total Income (GTI), apply specified deductions under Sections 80C, 80CCD, 80D, 80E, 80G, and 80TTA to arrive at Total Income.6. Determine the rebate under Section 87A, apply tax slabs/rates, and compute final income tax payable, including health and education cess.
Module 1 (Credit 1)	Concepts of Taxation, residential status ,Exemptions ,Salary Income and Income from House Property
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">● Explain the meaning, objectives and importance of taxation● Define key terms in taxation● Explain the basis of charge of Income Tax● Identify types of income that are taxable and exemptions under section 10 & Deductions under chapter VI A● Explain section 6 and Differentiate between Resident, Resident But Not Ordinarily Resident and Non-Resident and how it affects taxability of income.

	<ul style="list-style-type: none"> ● Identify components of Salary section 15 to section 17 and compute taxable and non-taxable Salary ● Understand the concept of Annual value of House Property ● Differentiate self-occupied and let-out properties. ● Compute taxability of House Property considering section 22 to section 25.
Content Outline	<ul style="list-style-type: none"> ● Concept of Taxation, Definitions Of Assessee, Assessment Year, Person, Previous Year, Income, Total Income, Heads Of Income, Gross Total Income. ● Charge of Income Tax and Residential Status sec:6- Theory ● Exemptions under section 10 ● Meaning and scope of salary income ● Components of salary: Basic salary, allowances, perquisites (excluding valuation), retirement benefits (excluding detailed exemption calculations) Format for Computation of Gross Salary and Deductions ● Meaning and scope of House Property income and deductions admissible. <p>Problems :</p> <ul style="list-style-type: none"> ● Elementary problems on computation of income from Salary considering section 15 to section 17 and ● problems on computation of Income from House Property considering section 22 to section 25.
Module 2 (Credit 1)	Profits and Gains from Business and/or Profession
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Identify what constitutes Business Income and Professional Income ● Understand the difference between capital and revenue receipts and expenditure ● Identify chargeable income ● Understand allowable and disallowable expenses ● Computation of Business Income and Professional Income
Content Outline	<p>Meaning and scope of income from Profits & Gains from Business & Profession and deductions admissible</p> <p>Problems:</p> <ul style="list-style-type: none"> ● .Elementary problems on Profits and Gains from Business and/or

	Profession section 28 chargeability and allowable deductions (section 30-37)
Module 3 (Credit 1)	Capital Gains and Income from Other Sources
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Explain the meaning of capital asset and capital gains/losses ● Differentiate between short term and long term capital asset and gains/losses thereon ● Compute Short Term and Long Term Capital Gains / Losses ● Explain the meaning of a Capital Asset and distinguish between capital assets and exempt assets as per Section 2(14). ● Identify Income that does not fall under other 4 heads of income ● Recognise income covered under Income from Other Sources ● Distinguish between allowable and non-allowable expenses ● Compute Income from Other Source
Content Outline	<p>Meaning of Capital Asset, Exempt assets, long term and Short-Term Capital gains, computation and deductions admissible</p> <p>Meaning and scope of income from other sources, types and deductions admissible</p> <p>Problems :</p> <ul style="list-style-type: none"> ● Solve elementary problems on capital gains for different types of assets (e.g., property, shares, etc.) covering section 45 to 49. ● Elementary problems on Income from Other Sources under section 56
Module 4 (Credit 1)	Computation of Total Income, Deductions and Tax Liability
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Understand the process of aggregating income under all 5 heads of income ● Prepare Gross Total Income Statement from given data ● Identify various deductions from Gross Total Income under chapter VI A ● Compute Taxable Income ● Compute Income Tax liability

Content Outline	<ul style="list-style-type: none"> • Meaning of Gross Total Income, Income Computation under 5 Heads of Income with relevant exclusions and exemptions, Specified deductions from GTI, Rebate under Income Tax. <p>Simple Problems On:</p> <p>Computation Of Total Income of individual Assessee.</p> <p>Computation of income under the head Salaries, Income from House Property, Profit & Gains of Business & Profession, Capital Gains and Other Sources, to the extent specified above; Working out Gross Total Income and Total Income after Deduction under chapter VIA.</p> <p>Calculating Income Tax Payable. (From Rates Table Provided)</p> <p>Practical / Skill Component:</p> <ul style="list-style-type: none"> • Prepare a step-by-step computation statement of Total Income and Tax Liability in a structured format. • Interpret real-life scenarios (salary slips, rent receipts, investment proofs, donation receipts, etc.) to compute eligible deductions. • Apply correct tax rates, surcharge, and cess from the provided tax table to compute tax payable. • Use Excel Utility available on the Income Tax Department website for computation of income and tax determination & ITR-1 filing, Form -16.
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IMPORTANT NOTES:

- a) The law to be studied is that which is applicable to the previous year ended immediately before commencement of the academic year. (Applicable to Individual Assessee only)
- b) No knowledge of case laws is expected, Questions and Problems should not have any direct or indirect reference to case law.
- c) **Note is pending**

Continuous Comprehensive Evaluation (CCE):

Internal - 50 marks

Sr.No.	Assignments/Activities	Marks
1	Assignment / Project Report/	15
2	Group Discussion / Case Study	10
3	Quiz/Debate	25
Total		50

External - 50 Marks

References:

A. Essential Reading

- Kishnadwalla, M., & Shetty, G. (2015). Direct taxes. Manan Publications.
- Singhanian, V. K. (2015). Direct & Indirect taxes (Student edition). Taxmann Publications.
- Ahuja, G., & Gupta, R. (2015). Direct taxes: Law & practice. S. Chand & Company.
- Ainapure, N. R., & Ainapure, M. (2015). Direct & Indirect taxes. Manan Prakashan.

B. Additional Reading:

- Ahuja, G., & Gupta, R. (n.d.). Simplified approach to income tax. Sahitya Bhawan Publishers & Distributors.
- Gaur, V. P., & Narang, D. B. (n.d.). Income tax law and practice. Kalyani Publications.
- Mehrotra, H. C., & Goyal, S. P. (n.d.). Income tax law and practice. Sahitya Bhawan Publications.
- Prasad, B. (n.d.). Direct taxes: Law & practice. Vishwa Prakashan.
- Reddy, T. S., & Reddy, Y. H. P. (n.d.). Income tax theory, law and practice. Margham Publications.
- Singhanian, V. K. (n.d.). Students guide to income tax. Taxmann Publications Pvt. Ltd.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Issues in the Indian Economy
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none">1.introduces students to key developmental issues of the Indian economy, including poverty, unemployment, inequality, and human development.2.Develop an understanding of major agricultural issues, such as productivity trends, agricultural finance, marketing systems, and price policy.3.Provide insights into industrial and trade-related challenges, including industrial policy, MSME issues, foreign capital, competition policy, and foreign trade policy.4.Familiarize students with the role of infrastructure and the service sector in India's economic growth, including PPP, IT policy, and service-sector sustainability.
Module 1 (Credit 1) Development issues in India	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">● Describe the characteristics of India as a developing economy.● Explain trends and causes of poverty, unemployment, and inequality in India.● Evaluate government measures for poverty alleviation, employment generation, and reducing inequality.● Able to interpret HDI and GDI as indicators of human development.
Content Outline	<ul style="list-style-type: none">● Concept of Developed and Developing Economy, Characteristic Features of India as a Developing Economy● Poverty Line -Multidimensional Poverty Index (latest NITI Aayog data), urban–rural poverty trends, Government initiatives aimed at reducing poverty● Unemployment in India- Types, patterns, and government employment generation measures

	<ul style="list-style-type: none"> • Inequality of Income in India:- Trends in Inequality of Income in India and Measures to Reduce, • Human Development Index and Gender Development Index- Concept, components, India's status.
Module 2 (Credit 1) Issues in Agriculture	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Analyses trends in agricultural production and productivity in India. • Explain sources of agricultural finance and their role in supporting farmers. • Identify problems in agricultural marketing and evaluate government measures to improve them. • Assess the importance of agricultural price policy, TPDS, and input subsidies in ensuring food security and farmer welfare.
Content Outline	<ul style="list-style-type: none"> • Trends in Agricultural Production and Productivity and Measures to Increase Productivity • Sources of Agricultural Finance: Institutional and non-institutional • Problems of Agriculture Marketing and Government Measures to improve the system of Agricultural Marketing • Agriculture Price Policy of the Government of India, Targeted Public Distribution System (TPDS) • Subsidy on Agriculture Inputs
Module 3 (Credit 1) Issues in Industry and Foreign Capital	
Learning Outcomes <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Discuss major features and implications of Industrial Policy since 1991. • Analyses the role, problems, and policy measures related to MSMEs. • Differentiate components of foreign capital and evaluate policy measures to attract FDI. • Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.
Content Outline	<ul style="list-style-type: none"> • Industrial Policy Since 1991 • MSME- Role, Problems, Measures. • Components of Foreign Capital and policy measures to attract

	<p>FDI.</p> <ul style="list-style-type: none"> • Competition Act, 2002 • Special Economic Zones in India - evaluation
Module 4 (Credit 1) Banking, Infrastructure & Service Sector in India:	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> • Explain the causes of India's energy crisis and review measures to address it. • Evaluate the advantages and disadvantages of Public-Private Partnerships in infrastructure development. • Analyse growth trends, contribution, and drivers of the service sector in India. • Examine government IT policies and assess the sustainability of service-led growth.
Content Outline	<ul style="list-style-type: none"> • Structure of the Indian Banking System-Overview of public sector banks, private sector banks, cooperative banks, and regional rural banks • Challenges in the Indian Banking Sector- Rising NPAs, need for recapitalisation, banking sector mergers, issues in credit flow to priority sectors • Role of the Reserve Bank of India (RBI)-Functions of the RBI as the central bank, monetary policy tools • Public-Private Partnerships (PPP) in Infrastructure-Meaning and types of PPP; advantages, limitations, and recent examples in India. • Contribution of the service sector to GDP and employment

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Development Issues in India

Infographic / Poster Presentation – Visual poster on India as a Developing Economy, covering poverty, unemployment, inequality, and HDI/GDI with the latest data.

Module 2: Issues in Agriculture

Group Discussion / Problem-Solving Activity – Discussion on challenges in agricultural productivity, finance, and marketing; groups propose solutions to improve TPDS, price policy, and input subsidies.

Module 3: Issues in Industry and Trade

Case Study Analysis – Impact of Industrial Policy 1991, MSME challenges and measures, FDI case (telecom/automobile/retail), Evaluation of an SEZ in India, A Competition Act (2002) / CCI case

Module 4: Infrastructure and Service Sector

Crossword / Concept Puzzle – Puzzle based on PPP concepts, IT policy, service sector growth, and sustainability; followed by a short reflection.

External – 50 Marks

References:

- Puri, V. K., Misra, S. K., & Garg, B. (2024). *Indian Economy* (42nd ed.). Himalaya Publishing House. ISBN: 978-9358409994 [Sapna Online+1](#)
- Agrawal, A. N., & Agarwal, M. K. (2023). *Indian Economy: Problems of Development and Planning* (44th ed.). New Age International. ISBN: 978-9393159731
- Misra, S. K. & Puri, V. K. *Indian Economy: Its Development and Experience*. Himalaya Publishing House.
- Dutt, Ruddar & Sundaram, K. P. M. *Indian Economy*. S. Chand & Company.
- Uma Kapila (Ed.) *Indian Economy: Performance and Policies*. Academic Foundation.
- Gaurav Datt & Ashwani Mahajan. *Indian Economy*. S. Chand Publishing.
- Debraj Ray. *Development Economics*. Oxford University Press.
- Todaro, Michael & Smith, Stephen. *Economic Development*. Pearson Education.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Business Law III
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand the key provisions of labour, arbitration, and competition laws and their relevance to business operations.2. Analyze legal issues in labour, arbitration, and competition law in business practices under the relevant statutes.3. Apply the provisions of labour, arbitration, and competition laws to practical business situations and case studies.4. Evaluate compliance, penalties, and effectiveness of regulatory authorities and dispute-resolution mechanisms under these laws.
Module 1 (Credit 1)	Occupational Safety, Health and Working Conditions Code, 2020
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the definitions and the key features of the OSH Code, 2020.• Analyze the statutory health, safety, and welfare obligations imposed on employers and employees.• Apply the legal provisions relating to special protections for women workers in business and industrial workplaces.• Evaluate the penalties, offences, and business implications of the OSH Code in ensuring legal compliance and workplace safety.
Content Outline	<ul style="list-style-type: none">• Definitions of employer, employee, contract labour and wages• Salient features of OSH code 2020• Benefits of the OSH Code• Duties of employer and employee Sec 6• Health, safety and welfare provisions.• Working hours and leave• Special provisions for women workers• Penalties and offences

Module 2 (Credit 1): Industrial Relations Code, 2020	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the introduction, applicability, and objectives of the Industrial Relations Code, 2020. • Analyze the procedures for settlement of industrial disputes, including the powers and duties of authorities. • Apply the legal provisions relating to strikes, lock-outs, layoff, retrenchment, and closure in business organizations. • Evaluate the offences, penalties, and business impact of the Code on industrial harmony and compliance
Content Outline	<ul style="list-style-type: none"> • Introduction and applicability of the code • Procedure for settlement of industrial disputes • Procedure, powers and duties of authorities • Strikes and lock-outs • Layoff, Retrenchment and closure special provisions • Offences and penalties
Module 3 (Credit 1): Arbitration and Conciliation Act, 1996 (As amended up to 2021)	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept of arbitration and conciliation under the Arbitration and Conciliation Act, 1996 (as amended up to 2021). • Analyze the powers and duties of arbitrators in dispute resolution. • Apply the process of conciliation to resolve disputes in industrial and commercial contexts. • Evaluate the effectiveness of arbitration and conciliation mechanisms as alternative dispute resolution methods under the Act.
Content Outline	<ul style="list-style-type: none"> • Concept of arbitration and conciliation • Definition and importance of arbitration • Powers and duties of the arbitrator • Process of conciliation and appointment of conciliators • Overview of major amendments to the Arbitration and Conciliation Act, 1996: amendments 2015, 2019, and 2021

Module 4 (Credit 1) Competition Act, 2002 (As amendment up to 2023)	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept, objectives, and scheme of the Competition Act, 2002. • Analyze anti-competitive agreements, dominant position, and unfair pricing practices. • Apply the provisions of the Act to cases involving agreements and abuse of dominance. • Evaluate penalties, remedies, and the powers and functions of the CCI.
Content Outline	<ul style="list-style-type: none"> • Concept of competition and market regulation • Objectives, scope, and scheme of the Competition Act. • Differences between Horizontal and Vertical agreements • Abuse of dominant position • Unfair or discriminatory pricing • Penalties for contravention, remedies and modifications • Regulation of Combinations (Section 5 & 6) • Competition Commission of India (CCI): Powers, functions, and duties of CCI

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on any factory Occupational safety, Health and Working conditions.	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Industrial Relations Code, 2020	15
3	Presentations/ Case Study: Competition Act, 2002	10
4	Quiz/ Debate: Arbitration and Conciliation Act, 1996	10
	Total 50 Marks	50

External – 50 Marks

References:

- Bare Act. (2026). The occupational safety, health and working conditions code, 2020.
- Ghuge, S. (2025). Labour law and industrial relations – I. Himalaya Publishing House.

- Kapoor, N. D. (2022). Elements of mercantile law (36th ed.). Sultan Chand & Sons.
- Malik, S. B. (2017). Commentary on the arbitration and conciliation act. Universal Law Publishing.
- Singh, A. (2024). Law of arbitration and conciliation (S. Bindal, Rev.; 12th ed.). Eastern Book Company.
- Sinha, R. (2024). Arbitration in Indian & comparative jurisdictions. Commercial Law Publishers.
- Srivastava, S. C. (2020). Industrial relations and labour laws (6th ed.). Vikas Publishing House.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Business Accounting III
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand Accounting for Not Profit Organizations.2. Understand Piecemeal Distribution of Cash.3. Understand the concepts of Issue of Debentures.4. Understand concepts of Human Resource Accounting and Auditing.
Module 1 (Credit 1) Accounting for Not Profit Organization	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">● Understand the meaning and features of Not for Profit Concerns● Know the meaning of Receipts and Payments Account● Understand the meaning of Income and Expenditure Account and its difference from Profit and Loss Account● Understand the difference between Profit and Not for profit Organizations● Learn to acquire the skills for preparing Income and Expenditure Account and Balance Sheet of Not for Profit Concern
Content Outline	Theory : Introduction, Meaning of Not for Profit Concern, Features of Not for Profit Concern. Problems on : Preparation of Income and Expenditure Account.
Module 2 (Credit 1) Piecemeal Distribution of Cash	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">● Understand the concept of piecemeal distribution of cash in partnership dissolution.

	<ul style="list-style-type: none"> • Apply the method to calculate safe payments and distribute cash among partners. • Solve basic accounting problems related to gradual realization of assets and partner settlement.
Content Outline	<ul style="list-style-type: none"> • Theory : Concept and Need of piecemeal distribution of cash, Method of Distribution – order of payments and calculation of safe payments. • Problems on : Simple Sums using Proportionate Capital Method
Module 3 (Credit 1) Issue of Debentures	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • state the meaning of debenture and explain the difference between debentures and shares; • describe various types of debentures; • record the journal entries for the issue of debentures at par, at a discount and at premium; • explain the concept of debentures issued for consideration other than cash and the accounting thereof;
Content Outline	<ul style="list-style-type: none"> • Theory : Introduction, Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures. • Problems on : Basic Level Journal entries for issue of debentures.
Module 4 (Credit 1) Human Resource Accounting and Auditing	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • Describe the Human Resource Accounting Practices in India and explain the process and approaches of Human Resources Accounting and Audit. • Illustrate the significance of Human Resource Auditing as a Tool of Human Resource Valuation. • Describe and illustrate the concepts related to human resource accounting.
Content Outline	<ul style="list-style-type: none"> • Human Resource Accounting: An Overview Meaning, Need and Objectives of HR Accounting, Advantages and Limitations of Human Resource Accounting, Reporting of Human Resource Accounting at National Levels. Methods and Human Resource Accounting Practices in India Methods of Human Resource Accounting: 1. Cost of Production Approach i. Historical Cost Model ii. Replacement Cost Model iii. Opportunity Cost

	<ul style="list-style-type: none"> • Human Resource Audit: An Overview Human Resource Audit - Meaning, Features, Objectives of HR Audit Benefits and limitations of HR Audit Need and Significance of HR Audit, Process of HR Audit, Approaches of HR Audit, Principles of Effective HR Auditing, Role of HR Auditor, Methods of conducting HR Audit Interview, Workshop, Observation, Questionnaire., Components of HR Audit.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

Sr. No.	Assignments / Activities
1	Project Report
2	Group Discussion / Case Study Analysis
3	Presentations/Seminars/Workshop
4	Quiz/Debate/Any other innovative methods
	Total – 50 Marks

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Saeed, M., & Kulshreshtha, D. K. (2024). *Human resource accounting*. Anmol Publications.
- Tulsian, P. C. (2022). *Financial accounting*. Pearson Education.
- Ainapure, V. (2024). *Advanced accounting*. Manan Prakashan.
- Choudhary, A. (2024). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
- Kishnadwala, J. (2024). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023).

Course Syllabus

Semester: V

5.5 – Minor Stream

Course Title	Social Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand social entrepreneurship.2. Identify social problems and opportunities.3. Know social enterprise models and strategies.4. Use innovation and measure social impact.
Module 1 (Credit 1) - Introduction to Social Entrepreneurship	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Define social entrepreneurship.• Explain characteristics of social entrepreneurs.• Differentiate social and commercial entrepreneurship.
Content Outline	<ul style="list-style-type: none">• Meaning and concept of social entrepreneurship• Nature and characteristics of social entrepreneurs• Difference between social and commercial entrepreneurship• Role of social entrepreneurs in society• Need and importance of social entrepreneurship
Module 2 (Credit 1) Social Problems and Entrepreneurial Opportunities	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Identify major social, economic, and environmental problems.• Analyze social issues for entrepreneurial solutions.• Recognize opportunities in underserved communities.
Content Outline	<ul style="list-style-type: none">• Meaning of social, economic, and environmental problems• Major societal problems: poverty, unemployment, lack of education & gender inequality and women empowerment• Identification of social problems suitable for entrepreneurial solutions• Opportunities for social entrepreneurship in underserved communities• Social entrepreneurship and community development
Module 3 (Credit 1) Social Enterprise Models and Strategies	

Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Identify types of social enterprises. • Explain major social enterprise business models. • Understand financial and social sustainability of enterprises.
Content Outline	<ul style="list-style-type: none"> • Types of social enterprises • Business models for social enterprises - Fee-for-Service Model, Cross-Subsidy Model, Market-Linkage Model, Employment-Based Model & Hybrid Revenue Model • Value proposition and stakeholders • Financial and social viability for Social Enterprises
Module 4 (Credit 1) Innovation, Technology, and Social Impact	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Explain the role of innovation in social entrepreneurship. • Use technology and digital platforms for social solutions. • Measure and scale social impact.
Content Outline	<ul style="list-style-type: none"> • Role of innovation in social entrepreneurship • Use of technology and digital platforms • Measuring and evaluating social impact • Scaling social impact - replication and expansion

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Assignment on Concept and role of social entrepreneurship	10
2	Group Discussion / Case Study Analysis on Identification of social problems suitable for social entrepreneurship	15
3	Project Report on Analysis of business models of social enterprises	15
4	PPT Presentations/Seminars/Workshop Role of innovation and technology in social enterprises	10
	Total – 50 Marks	50

External – 50 Marks

References –

- Bansal, R. (2011). *I have a dream: The inspiring stories of 20 social entrepreneurs who found new ways to solve old problems.* Westland.
- Bhatia, A. (2025). *Social entrepreneurship: A catalyst for change.* Imperial Publications.
- Bornstein, D. (2007). *How to change the world: Social entrepreneurs and the power of new ideas.* Oxford University Press.
- Bornstein, D., & Davis, S. (2010). *Social entrepreneurship: What everyone needs to know.* Oxford University Press.
- Kickul, J. R., & Lyons, T. S. (2020). *Understanding social entrepreneurship: The relentless pursuit of mission in an ever-changing world (3rd ed.).* Rout ledge.
- Pandey, N., & Sahay, A. (2021). *Social entrepreneurship in India.* Palgrave Macmillan.
- Prahalad, C. K. (2004). *The fortune at the bottom of the pyramid: Eradicating poverty through profits.* Wharton School Publishing.
- Ragavan, S. (2023). *Social entrepreneurship.* REST Publisher.
- Shukla, M. (2020). *Social entrepreneurship in India: Quarter idealism and a pound of pragmatism.* Sage Publications.
- Yunus, M. (2010). *Building social business: The new kind of capitalism that serves humanity's most*

Course Syllabus

Semester: V

5.6 – Major (VSC)

Course Title	Fintech in Banking and Finance
Course Credits	02
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1.Explain the concept, evolution, and significance of FinTech in banking and finance.2.Understand digital banking systems and modern payment technologies.3.Analyze emerging technologies such as blockchain, AI, and digital assets in financial services.4.Evaluate the role of FinTech in financial inclusion, risk management, and future trends in banking.
Module 1 (Credit 1) Fundamentals of FinTech and Digital Banking	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand the basic concepts and evolution of FinTech.• Identify key components of the FinTech ecosystem.• Explain digital banking and payment systems in India.• Recognize the role of regulatory institutions in digital finance.
Content Outline	<ul style="list-style-type: none">• Meaning and Concept of FinTech• Evolution of FinTech in Global and Indian Perspective• Components of FinTech Ecosystem• Traditional Banking vs FinTech• Digital Banking: Concept and Features• Digital Payment Systems in India: UPI, NEFT, RTGS, IMPS, and Mobile Wallets etc.• Role of RBI and NPCI in Digital Banking• Issues and Challenges in Digital Banking (Cyber Security, Fraud, Privacy)

Module 2 (Credit 1) Emerging Technologies and Impact of FinTech	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand emerging technologies used in Banking and financial services. • Explain the role of emerging technologies in financial services. • Analyze the application of FinTech in banking, insurance, and investments. • Evaluate the role of FinTech in financial inclusion and government initiatives. • Assess regulatory issues, risks, and future prospects of FinTech.
Content Outline	<ul style="list-style-type: none"> • Blockchain Technology and Cryptocurrencies • AI, ML, Big Data Analytics and Cloud Computing in Banking and Finance • FinTech in Lending, Insurance (InsurTech), and Investments • FinTech and Financial Inclusion • Regulatory Framework and Risks in FinTech • Role of RBI, SEBI, IRDAI • Cyber Security and Fraud Risks • Future Trends in FinTech

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report /	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate/Field Visit Report	10
Total – 50 Marks		50

External – NIL

References:

- Chavan, C., & Patankar, A. (2024). *Introduction to FinTech: Technology in specific financial processes and cutting-edge technology*. Pearson Education.

- Singh, J. (2022). *Financial technology (FinTech) and digital banking in India*. New Century Publications.
- Indian Institute of Banking and Finance (IIBF). (2024). *Digital banking*. Taxmann Publications Pvt. Ltd.
- Mary, P. J., Sambath, S., Mothcharakkini, S. B., & John Bosco, M. (2024). *Digital banking and FinTech* (1st ed.). REST Publisher.
- Shireesha, M., Madhuri, A., & Kumar, B. R. (2024). *Fintech and financial inclusion: Bridging the gap in a digital age*. Scribe & Scroll Publishing.

Online Resources:

- **RBI Website** (www.rbi.org.in)
- **NPCI Website** (www.npci.org.in)
- **SEBI Website** (www.sebi.gov.in)

COURSE SYLLABUS

SEMESTER: V

5.7 FP

Course Title	Field Project in Banking and Finance
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none">1. Apply theoretical knowledge to real-world banking operations such as account management, loans, and payment systems.2. Critically evaluate the various financial products and services offered by banks, such as savings accounts, credit cards, and investment products.3. Perform practical analysis of financial statements of banks to understand liquidity, profitability, and risk.4. Apply regulatory frameworks governing banking and financial services, ensuring compliance in day-to-day operations.
Module 1: Introduction to Banking Operations	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none">• Gain practical knowledge of how banks operate and the role they play in the economy.• Understand the functioning of savings accounts, current accounts, and fixed deposits.• Learn about the key products offered by banks and how to assess customer needs in a banking context.
Content Outline	<ul style="list-style-type: none">• Overview of the Banking System Simulated Bank Visit: Students will conduct a mock visit to a local bank, observing different banking departments and operations. Students will shadow employees, learning about account management, cash handling, and customer services.• Types of Bank Accounts and Products Account Opening Simulation: Students will participate in a role-play, simulating the process of opening a bank account, filling out KYC forms, and explaining the benefits of different accounts to hypothetical customers. Product Comparison Exercise: Students will compare and contrast different bank products and present their findings in groups (e.g., compare interest rates of savings accounts and fixed deposits).

	<ul style="list-style-type: none"> • Payment Systems <p>Mock Transaction Setup: Students will perform mock transactions using a banking app, simulating the use of NEFT/IMPS for transferring funds.</p> <p>Cheque Writing and Processing: Students will practice writing and processing cheques, including filling out cheque forms, and understanding how cheque clearing works in a real banking environment.</p>
<p>Module 2: Fundamentals of Financial Products and Services</p>	
<p>Learning Outcomes</p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Gain the skills to assess the various financial products such as loans, insurance, mutual funds, and investment plans. • Apply knowledge to analyze customer financial needs and recommend appropriate products. • Understand the structure and pricing of financial products from a banking perspective.
<p>Content Outline</p>	<ul style="list-style-type: none"> • Loans and Credit Services <p>Loan Application Processing: Students will role-play as loan officers and applicants, processing loan applications, and evaluating eligibility based on credit scores, income, and other factors.</p> <p>Loan Amortization Schedule: Students will use loan calculators to create amortization schedules for different loan types and compare them to understand interest and repayment structures.</p> • Investment Products and Services <p>Mock Investment Planning: Students will create an investment portfolio using real-time data from stock exchanges, mutual funds, and fixed deposits. They will explain their portfolio choices and assess risk vs. reward.</p> <p>Investment Risk Analysis: Students will calculate potential returns on different investment products using tools like stock price data and mutual fund performance reports, simulating an investment advisor's role.</p> • Insurance and Risk Management

Insurance Product Simulation: Students will assess a customer's financial situation and recommend appropriate insurance products (e.g., life insurance linked with loans or retirement plans).

Case Study: Students will work in groups to assess a real-life example of how a bank used insurance products to manage risk and offer financial protection to client.

Rubrics for Evaluation of Field Project Work

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Field Project Work (25) Internal Assessment (To be filled by Internal Examiner)	A) Field Project Work (15)		
		1) Conceptual Framework (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		B) Skills (10)		
		1) Analytical (3)		
		2) Problem Solving (3)		
		3) Professional Judgement (4)		
2	Project Report Presentation and Viva (25) Internal Assessment (To be filled by Internal Examiner)	A) Project Report (15)		
		1) Content (4)		
		2) Analysis and Interpretation of the data (7)		
		3) Presentation and Layout of the Report (4)		
		B) Presentation (5)		
		C) Project Viva (5)		
		Total		

B.COM IN BANKING AND FINANCE

SEMESTER VI

ACADEMIC YEAR: 2026-27

Course Syllabus

Semester: VI

6.1 – Major (Core)

Course Title	International Banking
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Study the structure, evolution, and significance of international banking in global trade and finance.2. Provide overview of the role and functions of major international financial institutions in the global financial system.3. Examine capital adequacy, risk management, and prudential norms under the Basel Accords.4. Assess regulatory frameworks and emerging trends influencing international banking operations.
Module 1 (Credit 1)	Introduction to International Banking and Regulations
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none">• Understand the evolution, importance, forms, and growth of international banking.• Analyze the difference between domestic and international banking.
Content Outline	<ul style="list-style-type: none">• Evolution of International Banking –Meaning, functions,• Importance of international banking in global trade and finance• Factors affecting growth of International Banking• Forms of International Banking• Differences between domestic banking and international banking

Module 2 (Credit 1) International Financial Institutions	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • Describe the meaning, role, and significance of international financial institutions in the global economy. • Outline the functions and contributions of major institutions.
Content Outline	<ul style="list-style-type: none"> • Meaning and concept of international financial institutions • Role of international financial institutions in the global economy • World Bank- Functions and Scope • International Development Association (IDA) • International Finance Corporation (IFC) • Multilateral Investment Guarantee Agency (MIGA) • Asian Development Bank (ADB) • International Monetary Fund (IMF) • Bank for International Settlements (BIS)
Module 3 (Credit 1) Basel Accords and Capital Adequacy Norms	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • Explain the objectives, evolution, and importance of the Basel Accords for international banks. • Analyze capital adequacy framework, Risk-based capital requirements, and prudential norms under Basel I, II, and III.
Content Outline	<ul style="list-style-type: none"> • Background and objectives of Basel Accords • Importance of Basel norms for international banks • Basel I: Capital adequacy framework • Basel II: Risk-based capital requirements • Basel III: International Prudential Norms and Basel Framework
Module 4 (Credit 1) Regulation and Emerging Trends	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> • Describe the framework, objectives, and role of regulators in international banking regulation, including cross-border and offshore banking activities. • Evaluate emerging trends in international banking.

Content Outline	<ul style="list-style-type: none"> • Regulation of international banking. • Objectives of international banking regulation • Role of central banks and regulators. • Regulation of cross-border banking activities. • Offshore banking regulation. • Emerging trends in international banking.
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal –50 Marks

Sr. No	Activities	Marks
1	Project Report /	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
Total – 50 Marks		50

External –50 Marks

References:

- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2021). *Multinational business finance* (15th ed.). Pearson Education.
- International Monetary Fund. (2023). *IMF annual report*. IMF.
- Kidwell, D. S., Blackwell, D. W., Whidbee, D. A., & Sias, R. W. (2021). *Financial institutions, markets, and money* (13th ed.). Wiley.
- Bhole, L. M., & Mahakud, J. (2021). *Financial institutions and markets: Structure, growth and innovations* (6th ed.). Tata McGraw-Hill Education.
- Khan, M. Y. (2021). *Indian financial system* (10th ed.). McGraw-Hill Education (India).
- Pathak, B. V. (2020). *The Indian financial system: Markets, institutions and services* (5th ed.). Pearson India.
- Reddy, Y. V. (2021). *Indian banking system: Regulation and supervision*. Oxford University Press India.
- Sundaram, K. P. M., & Varshney, P. N. (2021). *Banking and financial systems* (8th ed.). Sultan Chand & Sons.
- World Bank. (2023). *World development report*. World Bank Publications.

Course Syllabus

Semester: VI

6.2– Major Core

Course Title	Comparative Foreign Banking
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to:</p> <ol style="list-style-type: none">1. Explain the evolution, functions and significance of International Banking and analyse factors influencing its growth in the global economy.2. Compare the structure and functioning of Commercial and Central Banking systems in the UK, USA and Japan, including monetary policy frameworks and regulatory mechanisms.3. Analyse the structure, features, instruments and regulatory framework of Money Markets in the UK, USA and Japan.4. Examine the functioning of Capital Markets including government securities, bond and equity markets, and international financial instruments in UK, USA and Japan.5. Evaluate the role and performance of International Financial Institutions such as the World Bank, IFC and IDA in global economic development.6. Develop comparative analytical skills to interpret global financial systems, reforms, market developments and emerging trends.
Module 1 (Credit 1)	INTERNATIONAL BANKING AND GLOBAL FINANCIAL INTEGRATION
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none">• Define and explain the evolution, meaning and functions of International Banking.• Analyze factors influencing the growth of international banking.• Examine the role of international banking in global trade.• Interpret international payment systems in cross-border transactions.

Content Outline	<p>INTERNATIONAL BANKING –</p> <ul style="list-style-type: none"> • Evolution, Meaning and Functions of International Banking. • Factors influencing growth of International Banking. • Role of International Banking in Global Trade • Financing of Foreign Trade (Export–Import Finance – Overview). • International Payment Systems – SWIFT and Correspondent Banking. • Global Financial Integration – Concept and Importance
Module 2 (Credit 1)	COMMERCIAL BANKING AND CENTRAL BANKING
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Compare commercial banking structures in UK, USA and Japan. • Differentiate between unit and branch banking systems. • Evaluate the impact of Digital Banking and FinTech developments on modern commercial banking. • Analyze central banking frameworks and monetary policy tools.
Content Outline	<p>1. COMMERCIAL BANKING SYSTEMS</p> <ul style="list-style-type: none"> • Structure and Pattern of Commercial Banking in UK, USA and Japan. • Unit Banking vs Branch Banking, Correspondent Banking System. • Digital Banking and FinTech Developments. <p>2. CENTRAL BANKING</p> <ul style="list-style-type: none"> • Central Banking in UK, USA and Japan – Introduction and Structure. • Objectives of Monetary Policy, Instruments of Monetary Control. • Autonomy and Independence of Central Banks.
Module 3 (Credit 1)	MONEY MARKET AND CAPITAL MARKET
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Compare the structure, features and instruments of Money Markets in the UK, USA and Japan. • Analyse the institutional, regulatory and reform frameworks governing Money Markets. • Examine the structure and functioning of Capital Markets, including Government Securities, Treasury, Corporate Bond and Equity Markets.

	<ul style="list-style-type: none"> • Evaluate the significance of Mortgage Markets, Euro Markets, and international instruments.
Content Outline	<p>1. MONEY MARKETS (UK, USA AND JAPAN)</p> <ul style="list-style-type: none"> • Structure and Features of Money Markets of UK, USA and Japan. • Money Market Instruments • Institutional and Regulatory Framework, Recent Developments and Reforms. <p>2. CAPITAL MARKETS (UK, USA AND JAPAN)</p> <ul style="list-style-type: none"> • Structure and Framework of Capital Markets of UK, USA and Japan. • Government Securities and Treasury Markets; Corporate Bond Market and Equity Market. • Mortgage Markets, International Euro Markets, Global Depository Receipts (GDRs) and American Depository Receipts (ADRs).
Module 4 (Credit 1) INTERNATIONAL FINANCIAL INSTITUTIONS AND GLOBAL DEVELOPMENT FINANCE	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Explain the structure, objectives and functions of major International Financial Institutions. • Analyze the lending policies of the World Bank and evaluate their impact. • Assess the role of International Institutions in global economic development. • Examine the functions of IFC and IDA in promoting investment and development.

Content Outline	<p>1. WORLD BANK</p> <ul style="list-style-type: none"> • Introduction, Objectives and Functions of World Bank • Management and Organizational Structure of World Bank • Lending Policies of World Bank – Critical Evaluation • Achievements and Failures of World Bank <p>2. INTERNATIONAL FINANCIAL INSTITUTIONS</p> <ul style="list-style-type: none"> • International Finance Corporation (IFC) – Role and Functions • International Development Association (IDA) – Services and Functions • Role of International Financial Institutions in Economic Development • Emerging Challenges in Global Development Finance.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – 50 Marks

- Presentation / Viva
- Comparative case study on banking and development models.
- Analysis of monetary policy announcements of UK, USA and Japan.
- Assignment on global money market instruments.
- Financial news analysis and discussion.

External – 50 Marks

References:

- Bank for International Settlements. (Latest ed.). *BIS annual reports*.
- Chandler, L. V. (Year). *Economics of money and banking: USA banking system*. Harper & Row.
- Indian Institute of Banking and Finance. (Year). *Principles and practices of banking*. IIBF.
- Johnson, H. (Year). *Global banking today*. McGraw-Hill.
- Sinkey, J. F., Jr. (Year). *Commercial bank financial management*. Prentice Hall.
- Hall, M. (Year). *Banking regulation and supervision: A comparative study*. Prentice Hall.
- Pringle, R. (Year). *Banking in Great Britain*. Methuen Young Books.
- Kyle, R., & Chibber, A. (Year). *Reforms and growth: Evaluating the World Bank experience*. Routledge.
- Revell, J. (Year). *The British financial system*. Macmillan.
- Smith, R. C., & Walter, I. (Year). *Global banking*. Oxford University Press.
- World Bank. (Latest ed.). *World Bank annual report*.

Course Syllabus

Semester: VI

6.3 – Major (Core)

Course Title	Digital Banking
Course Credits	02
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1.Explain the structure of digital banking systems, major digital payment methods, and the regulatory role of RBI and India Stack.2.Describe digital banking operations including account opening, e-KYC, onboarding, and key digital products and services.3.Analyze digital transaction flow, customer journey, and practical use of payment platforms and banking channels.4.Identify digital banking risks, fraud types, and apply basic principles of security, privacy, and customer protection.5.Understand FinTech innovations and prepare for entry-level job roles in digital banking and fintech sectors.
Module 1 (Credit 1)	Digital Banking Systems & Payment Ecosystem
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none">• Explain the evolution and structure of digital banking and distinguish it from branch banking.• Describe core banking systems, digital channels, and the regulatory role of RBI.• Understand India Stack and digital financial inclusion initiatives.• Analyze how major digital payment systems (UPI, IMPS, NEFT, RTGS, cards, wallets, gateways) work.• Demonstrate practical knowledge of mobile/internet banking, e-KYC, digital accounts, and customer journey.
Content Outline	<ul style="list-style-type: none">• Digital banking evolution and current landscape• Digital vs branch banking models• Core banking system and digital channels• Role of RBI and other regulators in digital banking• Digital financial inclusion and India Stack overview

	<ul style="list-style-type: none"> • UPI architecture and transaction flow • IMPS, NEFT, RTGS — digital fund transfer systems • Mobile wallets and prepaid payment instruments • Card payments, POS and QR ecosystem • Payment gateways and merchant payments • Mobile banking and internet banking features • Digital account opening and e-KYC process • Digital deposits, cards and value-added services • Customer journey in digital banking platforms • Case studies on digital payment platforms.
Module 2 (Credit 1) Digital Banking Operations, Risk & FinTech Careers	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> • Explain digital onboarding, e-KYC/video KYC, AML basics, and transaction monitoring in digital banking. • Identify major digital banking frauds and scams and state key security and authentication measures. • Apply core principles of data privacy, customer protection, and RBI digital safety guidelines. • Understand FinTech and neo-banking models, digital lending, BNPL, and AI-based banking tools. • Recognize digital banking and fintech job roles and prepare basic resume and interview requirements.
Content Outline	<ul style="list-style-type: none"> • Digital customer onboarding workflow • e-KYC and video KYC process • AML basics in digital banking operations • Transaction monitoring and alert systems • Customer complaint and dispute handling process • Types of digital banking frauds • Phishing, social engineering and online scam methods • Secure authentication and multi-factor security systems • Data privacy and customer protection principles • RBI digital security and customer safety guidelines • Introduction to FinTech and neo-banking models • Digital lending platforms and BNPL systems

	<ul style="list-style-type: none"> • AI, chatbots and automation in banking services • Digital banking job roles and required skill sets • Resume building and interview preparation for digital banking roles
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No.	Activities	Marks
1	Project Report on Digital Banking Systems / UPI & Payment Ecosystem / Digital Banking Case Study	15
2	Group Discussion / Case Study Analysis on FinTech, Digital Payments, or Neo-Banking Models	15
3	PPT Presentation / Seminar / Hands-on Demo on e-KYC, Digital Onboarding, or Payment Platforms	10
4	Quiz / Debate on Digital Banking Security, Fraud Prevention & RBI Digital Guidelines	10
	Total – Internal Marks	50

External – NIL

References:

◆ Vipul Prakashan

Rao, V. H. (2021). *Banking law and practice* (12th ed.). Vipul Prakashan.

Gupta, S. B. (2020). *Advanced banking management*. Vipul Prakashan.

Kumar, R., & Sharma, P. (2022). *Digital payments and e-banking trends in India*. Vipul Prakashan.

Verma, A. (2021). *Customer service in Indian banking*. Vipul Prakashan.

◆ Himalaya Publishing House

Shekhar, K. C., & Shekhar, L. (2022). *Banking theory and practice* (7th ed.). Himalaya Publishing House.

Sharma, R. D. (2023). *E-banking and digital financial services*. Himalaya Publishing House.

Saha, T. (2021). *Fundamentals of financial services and digital finance*. Himalaya Publishing House.

Bhardwaj, S. (2022). *Payment's systems and digital innovations*. Himalaya Publishing House.

◆ Seth Publication

Sharma, K. (2021). *E-banking and digital financial services*. Seth Publication.

Mehta, R. (2020). *Principles of payments and settlements*. Seth Publication.

Patel, S. (2022). *Financial services and digital innovation*. Seth Publication.

◆ Manan Prakashan

Sharma, M. (2022). *Digital banking and payment systems*. Manan Prakashan.

Verma, P. (2021). *E-banking and financial services*. Manan Prakashan.

Gupta, R. (2020). *Banking operations and services*. Manan Prakashan.

Joshi, S. (2023). *Introduction to FinTech and modern payments*. Manan Prakashan.

Khan, A. (2021). *Mobile banking and digital transactions*. Manan Prakashan.

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Gomber, P., Koch, J. A., & Siering, M. (2017). *Digital finance and FinTech: Current research and future research directions*. Springer.

King, B. (2018). *Bank 4.0: Banking everywhere, never at a bank*. Marshall Cavendish.

Skinner, C. (2020). *Doing digital: Lessons from leaders*. Marshall Cavendish.

Arner, D. W., Barberis, J. N., & Buckley, R. P. (2019). *FinTech and regtech in a nutshell*. West Academic.

Rose, P. S., & Hudgins, S. C. (2013). *Bank management and financial services* (9th ed.). McGraw-Hill.

WEB REFERENCES

Reserve Bank of India. (n.d.). *Digital banking and payment systems*. <https://www.rbi.org.in>

National Payments Corporation of India. (n.d.). *UPI and retail payment systems*. <https://www.npci.org.in>

Ministry of Electronics & Information Technology. (n.d.). *India Stack and digital identity framework*. <https://www.meity.gov.in>

Institute for Development and Research in Banking Technology. (n.d.). *Digital banking technology resources*. <https://www.idrbit.ac.in>

Course Syllabus

Semester: VI

6.4:Major (Elective)

Course Title	Financial Markets
Course Credit	4
Course Outcomes	<p>After going through the course, learners will be able to:</p> <ol style="list-style-type: none">1. Explain the structure, components, and functions of the Indian Financial System and its role in economic development.2. Describe and differentiate the characteristics, instruments, and importance of the Money Market and Capital Market.3. Comprehend the functioning of the Primary Market and Secondary Market, including methods of new issues and reforms in capital markets.4. Discuss the objectives, functions, and trading mechanisms of major Indian stock exchanges such as Bombay Stock Exchange and National Stock Exchange of India.5. Analyze and differentiate various derivative instruments including forwards, futures, options, and swaps, and identify participants in the derivatives market.6. Evaluate the role of financial markets and financial instruments in mobilizing savings, facilitating investment, and promoting economic growth.
Module 1 (Credit 1): - Indian Financial System – Structure, Development and Regulatory Framework.	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ol style="list-style-type: none">1. Explain the concept, structure, and components of the Indian Financial System.2. Identify and differentiate between organised and unorganised sectors of the financial system.3. Describe the functions and significance of the financial system in economic development.4. Discuss the major developments in the Indian financial system after the 1990 economic reforms.5. Outline and evaluate the role of financial regulatory authorities in India.

Content Outline	<ul style="list-style-type: none"> • Concept and Structure of the Indian Financial System - Organised and Unorganised Financial Sector. • Components of Financial System - Financial Markets, Financial Institutions, Financial Instruments, Financial Services. • Characteristics and Objectives of Financial System; Functions and Importance of Financial System. • Development of the Indian Financial System - Post-1990 Financial Sector Reforms; Financial System and Economic Development. • Financial Regulatory Framework in India – Role and Functions of major regulatory authorities – Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority of India (IRDA), Foreign Exchange Management Act (FEMA).
Module 2 (Credit 1): - Money Market and Capital Market.	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the concept, characteristics, and importance of the Money Market in the financial system. 2. Identify and describe the various instruments and segments of the Money Market. 3. Evaluate the concept, characteristics, and significance of the Capital Market in mobilizing long-term funds for economic development. 4. Classify and analyze the different segments of the Capital Market.
Content Outline	<ul style="list-style-type: none"> • Money Market – Concept, Characteristics and Importance of Money Market, • Instruments (Segments) of Money Market - Call Money Market, Treasury Bills Market, Commercial Bills Market, Market for Commercial Papers, Certificate of Deposit Market, Discount Market, Market for Financial Guarantees, Government (Gilt-Edged) Securities Market, Money Market Mutual Funds (MMMF) • Capital Market – Concept, Characteristics and Importance of Capital Market, • Classification of Capital Market - Industrial Securities Market, Government Securities Market, Long Term Loan Market, Mortgaged Loan Market, Financial Guarantees Market.
Module 3 (Credit 1) –Primary Market and Secondary Market	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ul style="list-style-type: none"> • Explain the concept, characteristics, participants, functions, and importance of the Primary Market in raising capital. • Describe the various methods of new issue of securities, including Initial Public Offer (IPO) and the Book Building Process. • Discuss and differentiate the characteristics, functions, and significance of the Secondary Market, including major reforms in the Primary and Secondary Markets.

	<ul style="list-style-type: none"> Analyze the objectives, functions, and trading and settlement procedures of major Indian stock exchanges such as Bombay Stock Exchange (BSE) and National Stock Exchange of India (NSE).
Content Outline	<ul style="list-style-type: none"> Primary Market – Concept, Characteristics, Participants, Functions, Role and Importance of Primary Market, Methods of raising capital - New Issue Market, Initial Public Offer (IPO) and Book Building Process. Secondary Market – Concept, Characteristics, Functions and Importance of Secondary Market, major Reforms in Primary and Secondary Markets. Indian Stock Exchanges - Objectives and Functions of major Stock Exchanges such as National Stock Exchange (NSE) and Bombay Stock Exchange (BSE); Trading and Settlement Procedures on Stock Exchanges.
Module 4 (Credit 1) - Derivatives Market and Derivative Instruments.	
Learning Outcomes	<p>After learning the module, learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the concept of derivatives and identify the different participants involved in the derivatives market. 2. Describe the concept, features, and types of derivative instruments such as Futures and Forwards. 3. Differentiate between Forward Contracts and Futures Contracts based on their characteristics and trading mechanisms. 4. Evaluate the features, and types of derivative instruments including Options and Swaps, and their role in financial markets.
Content Outline	<ul style="list-style-type: none"> Derivatives - Concept, Types, Participants in the Derivatives Market. Futures Contracts – Concept, Features and Types of Futures Contracts. Forward Contracts – Concept, Features and Types of Forward Contracts; Forward V/s Futures Contracts. Options – Concept, Features and Types of Options Swaps – Concept, Features and Types of Swaps

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report /	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations / Seminars / Workshop / Field Visit / Study Visit / Any other innovative methods	10
4	Quiz/Debate	10
	Total Marks	50

External – 50 Marks

References: (Recommended Books)

- Bhole, L. M. & Mahakud, J. (2017). *Financial Institutions and Markets*. (6th ed.). McGraw Hill Education (India) Private Limited.
- Desai, V. (2020). *Financial Markets and Financial Services*. Himalaya Publishing House.
- Gorden, E. & Natrajan, K. (2022). *Financial Markets and Services*. Himalaya Publishing Education.
- Gurusamy, S. (2018). *Indian Financial Systems*. McGraw Hill Education.
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- Khan, M.Y. (2017). *Indian Financial System* (10th ed.). McGraw Hill Education.
- Pathak, B. (2018). *Indian Financial System – Markets, Institution and Services* (5th ed.). Pearson India Education Services Pvt. Ltd.
- Ranganatham, M. & Madhumati, R. (2020). *Security Analysis and Portfolio Management* (2nd ed.). Pearson India Education Services Pvt. Ltd.
- Sasidharan, K. & Mathews, A. (2018). *Financial Services & System*. McGraw Hill Education.

Course Syllabus

Semester: VI

6.4: Major (Elective)

Course Title	Indirect Taxation – Goods and Services Tax (GST)
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1.To educate the students about the concept and importance of GST and its structure.2.To enable the students to understand the registration requirements under GST documentation requirements.3.To enable the students to understand the basic rules for levy of tax on supply of goods and services and schemes of taxation under GST4.To give learners an understanding of the various compliances under GST.5.Understand the concept and structure of taxation under GST.6.Develop understanding of the registration process under GST and basis of levy of tax.7.Understand the statutory compliance requirements under GST.
Module 1 (Credit 1) Introduction of Indirect Taxes -GST:	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none">• To learn the concept and structure and the framework of GST• To understand the calculations of GST.
Content Outline	<ul style="list-style-type: none">• Theory: Meaning and Nature; Legal framework of Indirect Taxes before GST; Problems of Pre-GST Indirect Tax Structure in India (VAT, Excise, Service Tax, CST), Rationale for GST; Salient Features & Advantages of GST:• Conceptual Framework: CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST, goods kept outside the purview of GST.• Goods and Services Tax Council (GST Council) Goods & Services Tax Network (GSTN).• Problems: Practical problems relating to calculation of GST payable on goods and services supplied• Pedagogy: Lecture, Problem solving, Presentations, Classroom Practice, Assignments, Case studies

Module 2 (Credit 1) Registration and Documentation Under GST	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • To understand the registration requirements under GST • To understand the necessary documentation to be maintained.
Content Outline	<ul style="list-style-type: none"> • Theory: Registration And Documentation Under GST: (A) Registration- Persons liable to registration; Compulsory registration; Deemed Registration: Procedure of Registration and Cancellation of Registration. (B) Documentation- Tax Invoices; Debit and Credit Notes. Harmonized System Nomenclature (HSN) of Goods, and Service Accounting Code (SAC) of Services (C) Composition Scheme (Brief Introduction) <ul style="list-style-type: none"> • Simple Problems: On Registration under GST • Pedagogy: Lecture, Problem solving, Presentations, Classroom Practice, Assignments. • Online application of Registration under GST. Practical demonstration with the GST portal
Module 3 (Credit 1) Levy and Collection of GST- Taxable Events:	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Grasp the fundamentals of levy of tax on supply of goods and services and schemes of taxation. • Understand the concepts of place of supply, time of supply and value of supply.
Content Outline	<ul style="list-style-type: none"> • Theory: Levy of tax on “Supply”- Meaning of Supply of Goods and Services; Definition of supply; Intra-State and Inter-State supply; Time of supply; Place of Supply, Value of Supply • Simple Problems on: Place of Supply, Time of Supply, Value of Supply under GST. • Pedagogy: Lecture, Presentations, Classroom Practice, Assignments, Case studies

Module 4 (Credit 1) Input Tax Credit, GST Returns and Payments of Taxes:	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> ● Grasp the concepts of input tax credit ● Understand the various GST Returns to be filed and modes of payment of taxes
Content Outline	<p>Theory:</p> <p>(A) Input Tax Credit- Eligibility and conditions for taking input tax credit; Apportionment of input credit, Set-off of Credit; Reverse charge under the GST.</p> <p>(B) GST Returns (GSTR 1, GSTR 2 and GSTR 3)- Time and procedure of filing of Returns.</p> <p>(C) Payment of Tax - (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan.</p> <p>(D) Due Dates, Interest, Late Fees & Penalty (Basic Awareness Only)</p> <ul style="list-style-type: none"> ● Simple Problems On: Calculation of GST Liability after availment of Input Tax credit and set off. ● Practical / Skill Component: Online Filing of GST Returns - GSTR 1 and GSTR 3B Online generation of GST challan and Payment of Taxes. ● Pedagogy: Lecture, Presentations, Classroom Practice, Practical Demonstration on GST Portal / GST Software by Experts, Assignments, Case studies.

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Continuous Comprehensive Evaluation (CCE):

Internal - 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/	15
2	Group Discussion / Case Study	10
3	Quiz/Debate	25
	Total	50

External - 50 Marks

References:

A. Essential Reading:

- GST Bare Act 2017.
- GST Law & Practice - V.S Datey (6th Edition)
- GST Guide for Students - Vivek Kr. Agrawal
- GST Made Simple: A Complete Guide to Goods and Services Tax in India (Second Edition) – Dr. Awdhesh Singh.
- GST Law Guide (August, 2017) – CA. Ishaan V. Patkar
- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann

B. Additional Reading:

- GST & customs Law by K.M. Bansal, University Edition
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes (Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications

Course Syllabus

Semester: VI

6.5 -Minor Stream

Course Title	Public Finance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Provide learners with a foundational understanding of the meaning, scope, and functions of public finance.2. Develop knowledge of public revenue, taxation principles, tax incidence, and major tax reforms in India.3. Explain the nature, growth, effects, and management of public expenditure and public debt.4. Enable learners to understand Centre–State financial relations, including sharing of resources and the role of constitutional bodies.
Module 1 (Credit 1) Meaning & Scope of Public Finance	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Define public finance and describe its scope and objectives.• Explain the Principle of Maximum Social Advantage.• Distinguish between public goods and merit goods.• Interpret the structure of the government budget and deficit concepts.
Content Outline	<ul style="list-style-type: none">• Definition and concept of public finance-Concept and scope of public finance, Role of government in economic activities.• Objectives of public finance: allocation, distribution, stabilization• Principle of Maximum Social Advantage (Dalton)-Concept, Conditions for achieving maximum welfare.• Public Goods and Merit Characteristics of public goods, Nature and importance of merit goods.• Budget—meaning, objectives, structure of budget; Deficit concepts
Module 2 (Credit 1) Public Revenue	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">• Differentiate between tax and non-tax revenue.• Explain the canons and classification of taxes.

	<ul style="list-style-type: none"> • Analyse shifting and incidence of taxation, including elasticity. • Describe the effects of taxation and the significance of GST.
Content Outline	<ul style="list-style-type: none"> • Types of Public Revenue-Tax and Non-Tax Revenue • Canons and Classification of Taxes-Canons of taxation, Classification of taxes—Direct, Indirect, Proportional, Progressive, Regressive • Shifting and Incidence of Taxation—Impact and Incidence, Factors influencing incidence, Role of elasticity of demand and supply • Effects of taxation- production, distribution, and consumption • Tax reforms in India—GST: meaning, features, and significance
Module 3 (Credit 1) Public Expenditure and Public Debt	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> • Classify public expenditure and explain reasons for its growth. • Evaluate the economic and social effects of public expenditure. • Distinguish between internal and external public debt. • Describe the burden of public debt and methods of repayment.
Content Outline	<ul style="list-style-type: none"> • Classification and Growth of Public Expenditure: Classification of public expenditure, Causes of increasing public expenditure • Effects of Public Expenditure: Production, Distribution, Consumption, Economic Growth, Economic Stability • Classification of Public Debt: Internal Debt and External Debt • Burden of Public Debt-Burden of internal debt, Burden of external debt • Methods of Repayment of Public Debt-Techniques and approaches used for debt repayment
Module 4 (Credit 1) Centre–State Financial Relations	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> • Explain the constitutional division of powers between Centre and States. • Describe how financial resources are shared between governments. • Explain the role and functions of the Finance Commission. • Discuss major issues in Centre–State financial relations, including imbalances and GST Council coordination.

Content Outline	<ul style="list-style-type: none"> • Constitutional Division of Powers-Union, State, and Concurrent Lists, Sharing of tax revenue between the Centre and States. • Finance Commission-Constitutional role, Basic functions: recommending tax devolution and grants. • Grants-in-Aid-Financial support from the Centre to States to meet special needs and reduce regional imbalances. • Issues in Centre–State Financial Relations-Vertical and horizontal imbalances, dependence on Central transfers, and the coordinating role of the GST Council.
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Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Meaning & Scope of Public Finance

Activity: Infographic / Concept Poster– Students will prepare a visual infographic or poster

- Meaning and scope of public finance
- Structure of the budget and key deficit concepts

Module 2: Public Revenue

Activity: Taxation-Based Group Discussion / Problem-Solving Exercise

- Groups will discuss and present solutions on:
- Designing an equitable tax system using canons of taxation
- Distinguishing direct, indirect, proportional, progressive, and regressive taxes

Module 3: Public Expenditure and Public Debt

Activity: Case Study Analysis– Students analyse a short case covering:

- Growth of public expenditure and its causes
- Effects of government spending on economic and social development
- Methods used or recommended for debt repayment

Module 4: Centre–State Financial Relations

Activity: Short Analytical Assignment

- How the Constitution divides financial powers between the Centre and States
- How the Finance Commission distributes revenue

- Grants-in-Aid and their role in reducing regional imbalances

External – 50 Marks

References:

- Mishra, S. K., & Puri, V. K. (2008). Indian economy. Himalaya Publishing House.
- Dutt, R., & Sundaram, K. P. M. (2007). Indian economy. S. Chand & Company Ltd.
- Agrawal, A. N. (2006). Indian economy: Problems of development and planning. New Age International Publishers.
- Tandon, B. N. (Year not specified). Indian economy. Tata McGraw-Hill. (Note: Insert specific edition/year if available.)
- India Infrastructure Report 2007/2008. (2008). India infrastructure report. Oxford University Press.
- Jetli, K. N., & Sethi, V. (2008). Infrastructure development in India: Post-liberalisation initiatives and challenges. New Century Publications.
- Dewett, K. K., Verma, J. D., & Agrawal, A. N. (2005). Indian economy. S. Chand & Company Ltd.
- Kapila, U. (Ed.). (2011). Indian economy since independence. Academic Foundation.
- Sahu, R., & Rodricyces, K. (2010). Indian economy: Problems. Himalaya Publishing House. (Replace with exact year if you have updated edition).

Course Syllabus

Semester: VI

6.5 -Minor Stream

Course Title	Business Law IV
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand the legal framework governing business activities and the regulatory mechanisms affecting business organizations.2. Analyze the legal framework of business laws in India, including GST provisions and their impact on business operations and compliance.3. Apply the provisions of the Information Technology Act, 2000 in business practices, including compliance with cyber law regulations.4. Evaluate the legal framework governing e-contracts in e-commerce including compliance, issues and their impact on electronic business transactions.
Module 1 (Credit 1):	Right to Information Act, 2005
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">• Understand the meaning, objectives, scope, and applicability of the Right to Information Act, 2005.• Analyze the provisions relating to proactive disclosure, exemptions under RTI, and the role of transparency in governance.• Apply the RTI application procedure, including filing requests, time limits, and appeal mechanisms.• Evaluate the powers and functions of the Central and State Information Commissions in ensuring accountability.
Content Outline	<ul style="list-style-type: none">• Introduction of RTI Act 2005 Meaning. Objectives• Scope and applicability• Proactive disclosure (section 9)• RTI Application Procedure• Exemptions under RTI• Central, State Information commission powers and functions• Appeals and penalties• Role of RTI in governance

Module 2 (Credit 1): Goods and Services Tax (GST), 2017	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council. • Apply GST provisions in business, including registration and supply determination. • Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation. • Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business.
Content Outline	<ul style="list-style-type: none"> • Introduction to GST and Meaning of GST • Need of GST in India • Features and structure of GST in India • Registration Procedure under GST • Nature, Place, Value of supply • Features of CGST & SGST • Role and function of GST council
Module 3 (Credit 1): Information Technology Act, 2000	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> • Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records. • Apply the concepts of digital signatures, and use of digital signatures in electronic transactions. • Analyze the regulatory framework and duties of Certifying Authorities. • Evaluate cyber offences under the Information Technology Act.
Content Outline	<ul style="list-style-type: none"> • Introduction to Information Technology Act 2000 • Digital/Electronic signature meaning and definition and functions IT Act 2000, Section 3 • Electronic Governance section 4 to 10 • Digital signature certificate Sec. 35 to 39 • Protection of personal information (Section 43-A) • Protection of personal information - Crime and Punishment.

Module 4 (Credit 1)		E-Contracts (E-Transactions / E-Commerce)	
Learning Outcomes	After learning the module, learners will be able to		
	<ul style="list-style-type: none"> • Understand the legal framework of e-contracts in e-commerce. • Apply and execution of e-contracts in electronic transactions. • Analyze and examine the legal issues involved in e-contracts such as validity, jurisdiction, security, and enforceability. • Evaluate legal and compliance challenges in e-contracts, and the effectiveness of existing e-commerce laws. 		
Content Outline	<ul style="list-style-type: none"> • E-Commerce: Meaning, definition and characteristics, significance, nature, elements of e-commerce, various kinds of e-commerce • E-Contracts: Meaning and definition, formation and legality and recognition of e-contract, legal issues involved in e-contracts. • E-Records: Attribution, Acknowledgement and dispatch of e-records 		

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Information Technology Act, 2000	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Goods and Services Tax (GST) Act, 2017	15
3	Presentations/ Case Study: E-Contracts	10
4	Quiz/ Debate: Right to Information Act 2005	10
	Total 50 Marks	50

External – 50 Marks

References:

- Chakraborty, R. (2025). *Commentary on the Right to Information Act, 2005* (3rd ed.). Kamal Publishers.
- Acharya, N. K. (2025). *Commentary on the Right to Information Act, 2005*. Bharat Publishers.
- Sharma, P. (2021). *E-Commerce Law in India: Issues and Challenges*. Taxmann Publications.
- Singhania, V. (2021). *GST Law & Practice*. Taxmann Publications.
- Goyal, S. (2021). *GST in India: Law, Practice & Compliance*. Universal Law Publishing.
- Goel, S. (2020). *Information Technology Law and Practice*. Bharat Law House.
- Gupta, S. (2020). *E-Contracts and Online Transactions: Law and Practice*. Universal Law Publishing.
- Sharma, R. (2018). *Information Technology Act 2000 with Amendments*. Universal Law Publishing.
- Rai, M. (2018). *Electronic Contracts and Digital Signatures: Legal Perspectives*. Eastern Book Company.

Course Syllabus

Semester: VI

6.5 -Minor Stream

Course Title	Business Accounting IV
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	<ol style="list-style-type: none">1. Understand transactions under Foreign Currency.2. Understand the concepts of Insurance Claim for Loss of Stock.3. Understand the fundamentals of Redemption of Debentures.4. Understand Accounting in a Computerized Environment.
Module 1 (Credit 1) Foreign Currency Transactions	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none">● Understand foreign currency transactions related to purchase and sale of goods, services, assets, and loans.● Identify and apply appropriate exchange rates for recognition, settlement, and reporting of transactions.● Compute exchange rate differences arising from monetary and non-monetary items.● Record and explain the accounting treatment of exchange gains and losses as per AS 11 / Ind AS 21.● Analyze the impact of exchange rate fluctuations on profit or loss and financial statements.
Content Outline	<ul style="list-style-type: none">● Theory : Foreign Currency in relation to purchase and sale of goods, services and assets and loan and credit transactions.● Problems on : Computation and treatment of exchange rate differences
Module 2 (Credit 1) Insurance Claim for Loss of Stock	
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none">● Understand & Compute the amount of claim for loss of Stock

Content Outline	<ul style="list-style-type: none"> • Theory : Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. • Problems on : Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).
Module 3 (Credit 1) Redemption of Debentures	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the concept of debentures and explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013 relating to their issue and redemption. • Explain the creation, investment, and utilization of Debenture Redemption Reserve (DRR) as per the Companies Act, 2013 and the Companies (Share Capital and Debentures) Rules, 2014. • Apply appropriate methods for writing off discount or loss on issue of debentures. • Analyze and account for different methods of redemption of debentures—by lump sum, by instalments, and by conversion
Content Outline	<ul style="list-style-type: none"> • Theory : Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • Problems on: Methods of redemption of debentures: By payment in lump sum and by payment in instalments (excluding from by purchase in open market), Conversion. (basic Questions on journal entries)
Module 4 (Credit 1) Accounting in Computerized Environment	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the computerized Accounting and its components • Understand features, importance and limitations of computerized accounting system • Learn application of computerized accounting statements • Learn various accounting packages

Content Outline	<ul style="list-style-type: none"> • Concept of Computerized Accounting system (CAS) • Features of computerized Accounting System. • Importance of Computerized Accounting System. • Components of Computerized Accounting System. • Comparison between manual accounting process and Computerized accounting process. • Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

Sr. No.	Assignments / Activities
1	Project Report
1	Group Discussion / Case Study Analysis
2	Presentations/Seminars/Workshop
3	Quiz/Debate/Any other innovative methods
Total – 50 Marks	

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Tulsian, P. C. (2022). *Financial accounting*. Pearson Education.
- Ainapure, V. (2024). *Advanced accounting*. Manan Prakashan.
- Choudhary, A. (2024). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
- Kishnadwala, J. (2024). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023).

Course Syllabus

Semester: VI

6.5 – Minor Stream

Course Title	Entrepreneurship and Start-up Management
Course Credits	04
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Develop an understanding of Entrepreneurship Development among the students.2. Get acquainted with various central and state government policies towards developing and promoting various business enterprises in the country.3. Identify challenges and prospects faced by women entrepreneurs.4. Understand the Startup process from Idea generation to Business Development.5. Identify the dimensions and resources required to establish a start-up.6. Analyse the Business environment and develop a strategic Business Plan.7. Get motivated to undertake new business venture and approach for Angel Funding and Venture Capital Funding.
Module 1 (Credit 1)	Fundamentals of Entrepreneurship Management
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">• Define Entrepreneurship and identify the characteristics of entrepreneurship.• Differentiate between various types of Entrepreneurs.• Identify the Social Entrepreneurship in socio-economic development.• Understand the evolution of the concept of Entrepreneurship.• Examine and analyse the qualities for Entrepreneurship.
Content Outline	<ul style="list-style-type: none">• Concept and Nature of Entrepreneurship Concept, characteristics & types of Entrepreneur. Characteristics, need & types of Entrepreneurship. Social Entrepreneurship – Definition, Importance and social responsibilities.• Theories of Entrepreneurship: Theory of Innovation by Schumpeter Theory of High achievement by McClelland

	<p>Theory of Profit by Knight</p> <p>Theory of Social Change by Everett Hagen</p> <ul style="list-style-type: none"> • Entrepreneurship Management <p>Qualities and Skills for Entrepreneurship</p>
Module 2 (Credit 1)	Entrepreneurship Development
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Explore and avail the schemes of Entrepreneurship Development Institutions. • Identify the institutions supporting business enterprises. • Explore the support of Central and State level institutions. • Analyse the role of women entrepreneur in economic development.
Content Outline	<ul style="list-style-type: none"> • Entrepreneurship Development Institutions: Entrepreneurship Development Institute of India (EDII). National Institute of Entrepreneurship and Small Business Development (NIESBUD). National Entrepreneurship Development Board (NEDB) • Institutional support: District Industries Centres (DICs) Industrial Development Corporation (IDC) Small Scale Industries Development Corporations (SSIDCs) • Women Entrepreneurship: Significance, Challenges and Schemes for Women Entrepreneurship. Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).
Module 3 (Credit 1)	Startup Entrepreneurship and Startup Ecosystem
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Define Start-ups and explore the start-up ecosystem. • Undertake Business Environment Analysis. • Analyse the competitive Business Environment and Identify competitive advantages. • Develop Start up Proposals for new venture launch.

Content Outline	<ul style="list-style-type: none"> • Introduction to Startup Entrepreneurship- Meaning and Definition, Startup Ecosystem. Startup Lifecycle • Processes of Business Environment Analysis – Political, Governmental, Stakeholder, Technological, Macroeconomic, Socio-demographic, Competitive and Competitor Analysis. • Developing Startup Proposals.
Module 4 (Credit 1)	Startup Project planning and development.
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Design Start-up Project Plan and Carry out feasibility study. • Understand the formalities and procedure of registration of a business. • Identify the new venture expansion strategies and venture capitalist companies. • Study and Examine the startup Success Stories.
Content Outline	<ul style="list-style-type: none"> • Project Planning- Feasibility study - Formalities and procedures in registration of a business - Regulatory norms and legal aspects - Format and presentation of report – Marketing strategies. • Preparing for the new venture launch - New venture expansion strategies - Venture Capital and Angel Investment. • Startup Success Stories.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods	15
3	Presentations/ Case Study	10
4	Quiz/ Debate	10
	Total 50 Marks	50

External – 50 Marks

References:

- Ashok Soota and S.R. Gopalan, Entrepreneurship Simplified, from Idea to IPO, Portfolio- Penguin Random House, India.
- Chris Guilbeau, The \$100 Start-ups, Macmillan Publishers Limited.
- Ducker Peter: Innovation and Entrepreneurship. Butterworth-Heinemann, revised (2007).
- Holt. David: Entrepreneurship: New Venture Creation. Phi learning, 1st Edition (2009).
- Howard Frederick, Allan O'Connor, & Donald F. Kuratko, Entrepreneurship: Theory, Process and Practice, 4th Edition, Cengage Learning, 2016.
- Khanka S S, Entrepreneurship Development, S Chand Publication, 9th Edition, (2007).
- Madhukar Shukla, Social Entrepreneurship in India, 1st Edition, SAGE Publications India Pvt Ltd., 2020.
- Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, 2018.
- Reena Poddar, Sarika Gadhawe, Competitive Advantage, An Introduction, The ICFAI University Press.
- Vasant Desai, Entrepreneurship Management, 1st Edition, Himalaya Publishing House, 2013.
- Vijaykumar Thota, Santhi Vedula, Fundamental for New Entrepreneurs- in the context of Indian MSME's, Himalaya Publishing House.
- Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.

Course Syllabus

Semester: VI

6.6: On-Job Training

Course Title	Internship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. Get exposure to work on the field related to finance, banking, Human Resource Management, Accounting, teaching and research.2. Bridge the gap between classroom teaching and practical work life.3. Make the students aware about work ethics and work discipline and punctuality.4. Develop the passion for professional Life or Excellence.5. Be Placed in banking, teaching, office management and research fields.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none">● Plan and set the goal of internship● Identify the agency for Internship
Content Outline	<ul style="list-style-type: none">● Plan and goal of internship with Faculty coordinator● Identify Agency of Internship● Completion of Pre internship documentation
Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none">● Create awareness among students about ownership of their own professional life in terms of time management, productivity, efficiency, accountability and work life balance.● Promote the students in different fields like in banking, finance, marketing, and accounting.
Content Outline	<ul style="list-style-type: none">● Placement for Internship● Actual undertaking work Experience at Internship agency● Keeping up to date weekly report● Updating field visit Report

Module 3 (Credit 1)	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Take real work experience from academia to Industry ● Develop self-confidence and self-esteem.
Content Outline	<ul style="list-style-type: none"> ● Actual undertaking of work experience at Internship agency ● Keeping up to date weekly report ● Preparation of field visit Report
Module 4 (Credit 1)	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Get Internship completion certificate from Internship Agency ● Find source for job placement in areas of banking, finance, marketing, accounting and etc.
Content Outline	<ul style="list-style-type: none"> ● Final report of the internship ● Submission of Post Internship Documentation ● Presentation and Viva ● Tools: Rubrics for internship work, rubrics for presentation (viva) ● Summative (External) assessment (100 marks)

Duration: 120 Hours

Assignments/ Reports:

Sr. No	Activities
1	Plan and goal of internship
2	Reports of Weekly activities
3	Field Visit Report (If any)
4	Report of internship

Summative (External) assessment (100 marks)

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks	Marks
1	External Assessment	The Mentor of the Agency will assess the Intern on the Following Criteria's:		
		A) Work Quality		
		1) Punctuality (5)	5	
		2) Sincerity (5)	5	
		3) Initiative (5)	5	
		4) Commitment (5)	5	
		5) Attitude (5)	5	25
		B) Skills		
		1) Communication (5)	5	
		2) Documentation (5)	5	
		3) Reporting (5)	5	
		4) Professionalism (5)	5	
				5) Adaptability (5)
2	External Assessment	Internship Report Weekly Activities Report Internship Report Presentation and Internship Viva Voce (Joint Assessment by Internal and External Examiner)	50	50
		Total		100