Tel. No.: 2419700/2419567 Fax: 0821-2419363/2419301

UNIVERSITY Estd.1916

Email: registrar@uni-mysore.ac.in

www.uni-mysore.ac.in

Date: 08-07-2024

## OF MYSORE

Vishwavidyanilaya Karyasoudha Crawford Hall, Mysuru- 570 005

(Re-accredited by NAAC at 'A')

(NIRF-2023 Ranked 44 in University Category & 71 in Overall Category)

No.: PMEB-1/Spl./09(2)/2023-24

## **NOTIFICATION**

Sub.: Syllabus and Examination pattern of **B.Com.** (Financial Markets) course under Specialized Programme from the academic year 2024-25-reg.

Ref.: 1. Decision of the BOS Meeting held on 30-01-2024.

- 2. Decision of the Faculty of Commerce meeting held on 15-06-2024.
- 3. Decision of the Academic Council meeting held on 28-06-2024.

The Board of Studies in **B.Com.** (Financial Markets) (UG) at its meeting held on 29-01-2024 has recommended the approval of the 3<sup>rd</sup> year Syllabus of **B.Com.** (Financial Markets) course in University of Mysore under specialized/specified programs from the academic year 2024-25 as per NEP-2020.

The Faculty of Commerce and the Academic Council at their meetings held on 15-06-2024 and 28-06-2024 respectively, have also approved the above proposal and the same is hereby notified.

The 3<sup>rd</sup> year syllabus of **B.Com.** (Financial Markets) course may be downloaded from the University website <a href="https://uni-mysore.ac.in/PMEB/">https://uni-mysore.ac.in/PMEB/</a>.

#### To;

- 1. The Registrar (Evaluation), University of Mysore, Mysuru.
- 2. The Dean, Faculty of Commerce, Dept. of Commerce, Hemagangotri, Hassan.
- 3. Prof. R. Mahesh, DoS in Business Administration (BIMS), Manasagangothri, Mysuru.
- 4. The Principal, Cresta First Grade College, #182/145/C, Bannur Road, Alanahalli, Mysuru.
- 5. The Deputy Registrar/ Asst. Registrar/ Superintendent, Examination Branch, UOM, Mysuru.
- 6. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.
- 7. Office Copy.





## **DEPARTMENT OF STUDIES IN BUSINESS ADMINISTRATION**

No. MG/CS/

/20 -20

MANASAGANGOTRI, MYSORE-570 006

Dated: 30-01-2024

Prof. R Mahesh Professor Chairman, B.Com (Hons.) (Financial Markets)

To

The Director, PMEB, University of Mysore

Dear sir / Madam

ಪಿ.ಎರಿ.ಇ.ಬಿ. ಕಛೇರಿ ಪೈ. ವಿ. ವಿ ಪ್ರೆಸೂರು ಇಂದ ಸಂ. ೨೦ ೨ ದಿನಾಂಕ ೧ 1 / 10 ೨ / ೨ ↓

**Sub:** Submitting proceedings of the BoS Meeting in connection with Specialized B.Com (Hons.) (Financial Markets)

Ref: Your letter No. PMEB-5/SPL-31/2022-23 dt 12-01-2024

With reference to the above, I am herewith submitting a copy of the proceeding of the meeting of the members of BoS in B.Com (Hons.) (Financial Markets) along with the recommended list of courses and respective syllabi for your further needful action

Thanking you

all all

Sincerely Your's

(Prof. R Mahesh)

# Proceedings of the meeting of the members of the Board of Studies in B.Com (Financial Markets) (UG) held on 30-01-2024 at 10.30 AM at CRESTA FIRST GRADE COLLEGE, Mysuru.

Ref: 1. No. UA2/159/2017-2018 dt 18-03-2021

2. No. PMEB-5/SPL-31/2022-23 dt 12-01-2024

With the above cited references, a meeting of the members of the Board of Studies in B.Com (Financial Markets) has been conducted at CRESTA First Grade College, on Monday the 30-01-2024 at 10.30 AM. The following members have attended the meeting.

1. Dr. Kantesha Sanningammanavara	Member	Catest Us
2. Dr. K B Nalina	Member	30/1/24
3. Dr. Rakesh HM	Member	Paren D. M.
4. Prof. R Mahesh	Chairman	Teco

The following member were absent for the meeting.

1. Dr. K Srinivasan

Member

The meeting was initiated with a welcome speech by Prof. R Mahesh Chairman of the board. The importance of the meeting was presented along with the agenda of framing the syllabus as per NEP 2020 Regulations for various courses to be offered as part of the existing specialized UG Program called B.Com (Hons.) (Financial Markets). The draft of the restructured scheme, titles of the courses and the respective syllabi for only third year are placed before the members of the board for discussion and suggestions were sought.

After detailed presentation and discussion among the members, the following aspects were resolved to be recommended.

- This specialized B.Com (Hons.) (Financial Markets) should also be offered under the common NEP 2020 regulations being followed by the University from time to time for the existing general (conventional) B.Com (Hons.) program from the academic year 2022-23. The only difference is in the titles of various courses and their respective syllabi offered under DSC, DSE and SEC.
- 2. The overall number of credits to be earned by the students and the distributions of credits in each semester are exactly on par with the existing general B.Com (Hons.) program of the University.
- 3. The list of the titles of the courses finalized along with respective syllabi for third year (5<sup>th</sup> and 6<sup>th</sup> Semester) of the program are attached in ANNEXURE A: B.Com (Hons.) (Financial Markets)

Prof. R Mahesh CHAIRMAN No. UA2/159(2)/2017-2018

Dated: 18-03-2021

#### NOTIFICATION

Sub: Constitution of the Board of Studies in B.Com (Financial Markets) (UG)

Ref: Letter dated 01-03-2021 received from Dr.H.M. Rakesh, Principal, Cresta First Grade College, #182/145/C, Bannur Road, Alanahalli,

Pursuant to the approval of the Hon'ble Vice-chancellor and pending approval of the University Syndicate the Board of Studies in B.Com (Financial Markets) (UG) is constituted as per the Statutes framed under Section 33 (1) and (2) of the Karnataka State Universities Act 2000, with the following members for a period of three years from the date whichever is earlier

1.	Prof.R.Mahesh	Chairman
	Professor, DOS in Business Administration,	
	B.N.Bahadur Institute of Management Sciences,	
	Manasagangotri, Mysuru.	
2.	Dr.H.M.Rakesh	Member
	Principal, Cresta First Grade College,	
	#182/145/C, Bannur Road, Alanahalli,	
	Mysuru - 570 028	
3.	Dr.K.Srinivasan	Member
	Vice-Principal and HOD - Commerce,	
	Cresta First Grade College,	
	#182/145/C, Bannur Road, Alanahalli,	
	Mysuru – 570 028	
4.	Dr.K.B.Nalina	Member
	Associate Professor,	
	JSS Centre for Management Studies,	
	JSS S & T University,	
	JSS TI Campus, Mysuru - 570 006	No. 1
5.	Dr.Kantesha Sanningammanavara	Member
	Assistant Professor & MBA Coordinator,	
	PG Department of Business Administration,	20
	Maharani's Women's Commerce and Management	
	College, Paduvarahalli, Mysuru – 570 012	

#### To:

- 1. The Concerned Members.
- 2. Dr.H.M. Rakesh, Principal, Cresta First Grade College, #182/145/C, Bannur Road, Alanahalli, Mysuru - 570 028
- The Dean, Faculty of Commerce, University of Mysore, Mysuru
   The Registrar (Evaluation), University of Mysore, Mysuru.
   The Finance Officer, University of Mysore, Mysuru.

- 6. The Director, PMEB, University of Mysore, Mysuru.
- The Deputy Registrar/Assistant Registrar/Superintendent (Academic), AB, UOM, Mysuru.
   P.A. to the Vice-Chancellor/Registrar/Registrar(Evaluation), UOM, Mysuru.
   The Superintendent, Ph.D Section, Examination Branch, UOM, Mysuru.

ವಿಶ್ವವಿದ್ಯಾನಿಲಯ ಕಾರ್ಯಸೌಧ, ಕ್ರಾಫರ್ಡ್ ಭವನ, ಮೈಸೂರು-570005

(Re-accredited by NAAC at "A" Grade) (overall Ranking 71" and Universities 44<sup>th</sup> in NIRF Ranking 2023)

ಸಂಖ್ಯೆ: ಪಿ.ಎಂ.ಇ.ಬಿ.-5/Spl.-31/2022-23

ದಿನಾಂಕ: 02.01.2024

ಇವರಿಗೆ;

ಅಧ್ಯಯನ ಮಂಡಳಿಯ ಅಧ್ಯಕ್ಷರು/ಸದಸ್ಯರುಗಳು Specialized Programme ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು

ಮಾನ್ಯರೆ,

ವಿಷಯ: ಅಧ್ಯಯನ ಮಂಡಳಿಯ ವಾರ್ಷಿಕ ಸಭೆಯನ್ನು ಏರ್ಪಡಿಸುವ ಬಗೆಗೆ

ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯದ Specialized Programme ಅಡಿಯಲ್ಲಿ ರಚಿತವಾಗಿರುವ ಅಧ್ಯಯನ ಮಂಡಳಿಗಳು ವಾರ್ಷಿಕ ಸಭೆಗಳನ್ನು ದಿನಾಂಕ 30.01.2024ರೊಳಗೆ ಏರ್ಪಡಿಸಿ, Specialized Programmeನಡಿ ಮಾನ್ಯತೆ ಪಡೆದ ಕೋರ್ಸ್ಗಳ ಪಠ್ಯಕ್ರಮಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ತಮ್ಮ ಶಿಫಾರಸ್ಸುಗಳಿದ್ದಲ್ಲಿ, ಸದರಿ ಶಿಫಾರಸ್ಸುಗಳನ್ನು ಸಭೆಯ ನಡಾವಳಿ ಪತ್ರದೊಂದಿಗೆ ಈ ಕಛೇರಿಗೆ (ಪಿ.ಎಂ.ಇ.ಬಿ.) ಜರೂರಾಗಿ ಮುಂದಿನ ಕ್ರಮಕ್ಕಾಗಿ ಸಲ್ಲಿಸುವಂತೆ ತಿಳಿಸಲಾಗಿದೆ.

## ವಾರ್ಷಿಕ ಸಭೆಯಲ್ಲಿ ಪಾಲಿಸಬೇಕಾದ ನಿಯಮಗಳು:

1. ಯು.ಜಿ.ಸಿ. ಮಾರ್ಗಸೂಚಿಯನ್ವಯ ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯದಲ್ಲಿ ಬೋಧಿಸಲ್ಪಡುತ್ತಿರುವ ಎಲ್ಲಾ ವಿಷಯಗಳ ಪಠ್ಯಕ್ರಮವನ್ನು ಪ್ರತಿ 03 ವರ್ಷಗಳಿಗೊಮ್ಮೆ ಪರಿಷ್ಕರಿಸುವುದು.

2. ಕರ್ನಾಟಕ ರಾಜ್ಯ ವಿಶ್ವವಿದ್ಯಾನಿಲಯಗಳ ಕಾಯ್ದೆ 59(2)ರನ್ವಯ ಯಾವುದೇ ಹೊಸ ಕೋರ್ಸ್ಗಳು/ಡಿಪ್ಲೊಮೊಗಳನ್ನು ಪ್ರಾರಂಭಿಸುವ ಮುನ್ನ ಸಂಬಂಧಪಟ್ಟ ಪ್ರಾಧಿಕಾರಗಳಿಂದ (ಉದಾ: NCTE, ICAR ಮುಂತಾದವು) ಅನುಮತಿಯನ್ನು ಕಡ್ಡಾಯವಾಗಿ ಪಡೆದುಕೊಳ್ಳಬೇಕಾಗಿರುತ್ತದೆ. ಈ ಅಂಶವನ್ನು ಗಮನಿಸುವುದು.

3. 2024–25ನೇ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಬೇಕಾದ ಪಠ್ಯಕ್ರಮಗಳ ಬದಲಾವಣೆಗಳು ಏನಾದರೂ ಇದ್ದಲ್ಲಿ.

- 4. 2024–25ನೇ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಬೇಕಾದ ಸ್ನಾತಕೋತ್ತರ/ಸ್ನಾತಕ ಪದವಿ/ ಡಿಮ್ಲೊಮೊ/ ಸರ್ಟಿಫಿಕೇಟ್ ಇತ್ಯಾದಿ ಹೊಸ ಶಿಕ್ಷಣಗಳ ಬಗ್ಗೆ ಶಿಫಾರಸ್ಸು ಇದ್ದಲ್ಲಿ ಹಾಗೂ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್, ಬೆಂಗಳೂರುರವರು ಕಾಲಕಾಲಕ್ಕೆ ಪಠ್ಯಕ್ರಮಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ನೀಡುವ ನಿರ್ದೇಶನದಂತೆ ಕ್ರಮವಹಿಸುವುದು.
- 5. ಸಭೆಯ ಸೂಚಿಪತ್ರ ಮತ್ತು ಕಾರ್ಯಸೂಚಿ (Meeting Notice and Agenda) ಇತ್ಯಾದಿಗಳನ್ನು ಸಂಬಂಧಪಟ್ಟವರಿಗೆ Certificate of Posting/Courier ಮುಖಾಂತರ ಕಳುಹಿಸಿ, ಅಗತ್ಯ ಸ್ವೀಕೃತಿ ಪಡೆಯುವುದು. ಸಭೆಯ ಸೂಚಿಪತ್ರ ಮತ್ತು ಕಾರ್ಯಸೂಚಿಯ ಒಂದು ಪ್ರತಿಯನ್ನು ಈ ಕಛೇರಿಗೆ ಮಾಹಿತಿಗಾಗಿ ಕಳುಹಿಸಬಹುದಾಗಿದೆ.
- 6. ಸಭೆಯಲ್ಲಿ ತೆಗೆದುಕೊಂಡ ನಿರ್ಣಯಗಳನ್ನು ಒಳಗೊಂಡಂತೆ ದಾಖಲಿಸಿದ ನಡಾವಳಿಯನ್ನು ಸಿದ್ಧಪಡಿಸಿ, ಸಭೆಯಲ್ಲಿ ಹಾಜರಿರುವ ಎಲ್ಲಾ ಸದಸ್ಯರ ಸಹಿ ಪಡೆಯಬೇಕು. ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದ ಮತ್ತು ಹಾಜರಿಲ್ಲದ ಸದಸ್ಯರ ಹೆಸರುಗಳನ್ನು ನಡವಳಿಯಲ್ಲಿ ದಾಖಲಿಸಬೇಕು.

ಮ.ತಿ.ನೋ.

7. ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಲ್ಲಿ ನಡೆಯುವ ಪರೀಕ್ಷೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಸಿದ್ಧಪಡಿಸಲಾದ ಪರೀಕ್ಷಕರ ಪಟ್ಟಿಯನ್ನು (Panel of Examiners)ಕುಲಸಚಿವ(ಪರೀಕ್ಷಾಂಗ), ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,

ಮೈಸೂರು ಇವರಿಗೆ ಮೊಹರಾದ ಲಕೋಟೆಯಲ್ಲಿ ನೇರವಾಗಿ ಸಲ್ಲಿಸುವುದು.

8. ಅಧ್ಯಯನ ಮಂಡಳಿಗಳ ಶಿಫಾರಸ್ಸುಗಳನ್ನು ನಿಕಾಯಗಳ ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸಬೇಕಾಗಿರುವುದರಿಂದ, ಆದಷ್ಟು ಬೇಗ ನಡಾವಳಿಯನ್ನು ಕಳುಹಿಸುವುದು. ಒಂದು ವೇಳೆ ದಿನಾಂಕ 30.01.2024ರೊಳಗಾಗಿ ನಡವಳಿಯನ್ನು ಕಳುಹಿಸದಿದ್ದಲ್ಲಿ, ಸಂಬಂಧಪಟ್ಟ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ಅಧ್ಯಕ್ಷರು ನೇರ ಹೊಣೆಗಾರರಾಗಿರುತ್ತಾರೆ ಮತ್ತು ಅಂತಹವರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯವು ಕೈಗೊಳ್ಳಬಹುದಾದ ಕ್ರಮಕ್ಕೆ ಬದ್ಧರಾಗಿರಬೇಕಾಗಿರುತ್ತದೆ. ಆದುದರಿಂದ ಸಕಾಲದಲ್ಲಿ ನಡಾವಳಿಯನ್ನು ಕಳುಹಿಸುವ ಮೂಲಕ ತಮ್ಮೆಲ್ಲರ ಸಹಕಾರವನ್ನು ಕೋರಲಾಗಿದೆ.

#### ವಿಶೇಷ ಸೂಚನೆ:

ಎಲ್ಲಾ ಅಧ್ಯಯನ ಮಂಡಳಿಗಳ ಸಭೆಯನ್ನು ದಿನಾಂಕ 30.01.2024ರೊಳಗೆ ನಡೆಸಿ ವಿಶ್ವವಿದ್ಯಾನಿಲಯಕ್ಕೆ ಸಲ್ಲಿಸುವಂತೆ ಸೂಚಿಸಿರುವುದರಿಂದ ಯಾವುದೇ ಕಾರಣ ನೀಡದೆ ಸಭೆಯ ನಡಾವಳಿಯನ್ನು ನಿಗದಿತ ದಿನಾಂಕದೊಳಗೆ ಕಡ್ಡಾಯವಾಗಿ ಪಿ.ಎಂ.ಇ.ಬಿ. ವಿಭಾಗಕ್ಕೆ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ.

> ಕುಳಸಹಿಚಿರು /8//20 ್ಯಾಸೂರು ಭಿಶ್ವವಿದ್ಯಾನಿಲಯ ಗ್ರಿಮೈಸೂರು/570005 ಭ

ಪ್ರತಿ:

7)

1) Specialized Programme ಅಡಿಯಲ್ಲಿ ಮಾನ್ಯತೆ ಪಡೆದ ಸಂಸ್ಥೆಯ ನಿರ್ದೇಶಕರು/ಪ್ರಾಂಶುಪಾಲರು ನಿರ್ಗೆ

2) ವಿಜ್ಞಾನ ಮತ್ತು ತಂತ್ರಜ್ಞಾನ, ಕಲಾ, ವಾಣಿಜ್ಯ, ಹಾಗೂ ಶಿಕ್ಷಣ ನಿಕಾಯದ ಡೀನರುಗಳಿಗೆ.

3) ಕುಲಸಚಿವರು(ಪರೀಕ್ಷಾಂಗ), ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು.

4) ಉಪಕುಲಸಚಿವರು(ಪ್ರಾಧಿಕಾರ), ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು.

5) ನಿರ್ದೇಶಕರು, ಐ.ಸಿ.ಡಿ., ಗಣಕವಿಜ್ಞಾನ ಅಧ್ಯಯನ ವಿಭಾಗ, ಮಾನಸಗಂಗೋತ್ರಿ, ಮೈಸೂರು – ವಿಶ್ವವಿದ್ಯಾನಿಲಯದ ವೆಬ್ಸೈಟ್ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ಕೋರಿದೆ.

5) ಮಾನ್ಯ ಕುಲಪತಿಗಳು/ಕುಲಸಚಿವರು/ಕುಲಸಚಿವ (ಪರೀಕ್ಷಾಂಗ)ರವರ ಆಪ್ತ ಸಹಾಯಕರು, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,

ಮೈಸೂರು. ಕಛೇರಿ ಪ್ರತಿ. Annexure A - B. Com (FM) Scheme

## **NEP 2020 CURRICULUM**

Proposed Syllabus for Bachelor of Commerce (Financial Markets)

# Scheme of Teaching & Evaluation for B.Com V & VI Semester

			Semester V					
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	COM 5.1	Investment Banking	DSC-13	3+0+2	60	40	100	4
2	COM 5.2	Portfolio Management	DSC-14	3+0+0	60	40	100	4
3	COM 5.3	Income Tax I	DSC-15	3+0+0	60	40	100	4
4	COM 5.4	Financial Planning and Investment	DSE-1	3+0+0	60	40	100	3
5	COM 5.3	Business Research Methods	DSE-2	4+0+0	60	40	100	3
6	COM 5.6	A. GST-Law &Practice B. Digital Marketing	Vocational-1 Anyone to be chosen	2+0+2	50	50	100	3
7	COM 5.7	Cyber Security/ Employ ability Skills	SEC-SB	2+0+2	50	50	100	3
		Sub-Total(D)			400	300	700	24

			Semester V	I				
SI. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	COM 6.1	International Financial Management	DSC-16	3+0+2	60	40	100	4
2	COM 6.2	Derivatives	DSC-17	3+0+2	60	40	100	4
3	COM 6.3	Income Tax II	DSC-18	3+0+0	60	40	100	4
4	COM 6.4	Essentials of Fintech	DSE-3	3+0+2	60	40	100	3
5	COM 6.5	Quantitative Decision Tools	DSE-4	3+0+2	60	40	100	3
6	COM 6.6	A. Assessment of persons other than-Individuals & Filing of ITRs  B. E-Commerce	Vocational-2 Anyone to be chosen	2+0+2	50	50	100	3
7	COM 6.7	Internship	I-1	4 to 5 weeks		100	100	3
		Sub-Total(D)			350	350	700	24

Course code: Com 5.1

Name of the course: Investment Banking

. Course Credits	No. of hours per week	Total No. of Teaching Hours
4 Credits	4	56

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Syllabus	Hours
MODULE 1: OVERVIEW OF INDIAN FINANCIAL SYSTEM	12

Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

#### **Module 2: ISSUE MANAGEMENT**

12

Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

## Module 3: LEASING AND HIRE PURCHASE

12

Leasing - Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Practical problems on housing finance.

Hire purchase: Meaning, Features, Sale v/s Hire purchase - problems on Hire purchase (Excluding Repossession).

## **Module 4: VENTURE CAPITAL**

10

Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing. Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms

## **Module 5: SECURITIZATION**

10

Concept, securitization as a funding mechanism, Traditional and nontraditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account 23 Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non-mortgage assets, Securitization in India.

- 1. Machiraju, H.R., Indian Financial System, Vikas, New Delhi
- 2. Verma, J.C. Merchant Banking, TMH, New Delhi.
- 3. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
- 4. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi

Course code : Com 5.2

Name of the course: Portfolio Management

Course Credits	No. of hours per week	Total No. of Teaching Hours
4 Credits	4	56

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Syllabus	Hours
MODULE 1: INTRODUCTION TO PORTFOLIO MANAGEMENT	10
Introduction to Portfolio Management: Models for Portfolio theory, Asset allocation dec	isions.
Module 2 : ASSET PRICING THEORIES	10
Asset pricing theories – CAPM and Arbitrage pricing theories.	
Module 3: PORTFOLIO MODELS	12

Markowitz diversification models of measuring market risk. A comparative analysis of Models. Sharp's single index model - determination of corner portfolio - international diversification.

#### **Module 4 : PORTFOLIO PERFORMANCE**

12

Measuring and evaluating portfolio performance - Measures of return - Sharp's measures - Types measure-Jensen's differential return approach. Fama portfolio decomposition - performance evaluation of portfolio manager. Portfolio revision - active, passive strategies and formula plan.

#### Module 5: MUTUAL FUNDS

12

Meaning- Evolution- Types- Performance Measures –NAV - Mutual Fund Organisation Advantages and Disadvantages of Mutual Fund - Exchange Traded Funds (ETFs)- Real Estate Investment Trusts (ReITs) - Infrastructure Investment Trusts (Invits).

#### Skill Development Activities

- 1. Collect and compare the data on financial instruments selected for investment from any five investors.
- 2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
- 3. Discuss with investors on risk analysis, submit report on the same.
- 4. Any other activities, which are relevant to the course.

- 1. Portfolio Management Barua, Verma and Raghunathan (TMH), 1/e, 2003
- 2. Portfolio Management –S. Kevin Prentice Hall India.
- 3. Investment Management V.K.Bhalla (S. Chand & Co)

Course code : Com 5.3

Name of the course: Income Tax I

Course Credits	No. of hours per week	Total No. of Teaching Hours
4 Credits	4	56

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Syllabus	Hours
MODULE 1 : BASIC CONCEPTS OF INCOME TAX	12
Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts Income,	Assessee,
person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax	.—Agricultural
Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form	
part of Total Income U/S 10.	
Module 2 : INCOME FROM SALARY	10
Meaning ,features of salary income-allowances, perquisites, provident fund, Retirement benefit	s-Gratuity,
Commutation of Pension, Leave encashment- problems. Computation of Taxable salary income	

Module 3: INCOME FROM HOUSE PROPERTY

10

Basis of charge-deemed ownership-exemptions determination of annual value-Deductions u/s 24-computation of income from house property

Module 4: PROFIT AND GAINS OF BUSINESS AND PROFESSION (INDIVIDUAL ONLY)

12

Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant

## Module 5: COMPUTATION OF TOTAL INCOME

12

#### Gross Total Income

- 01. Deductions under Chapter VIA
- 02. Tax slabs for Individuals
- 03. New tax regime effective from A.Y.2021 -22
- 04. Choice of assesses to switch -over to new regime
- 05. Government philosophy behind new tax regime
- 06. Numerical sums on total computation under old and new tax regime

## **Skill Developments Activities:**

- 1. Prepare a slab rates chart for different Individual assesses.
- 2. Visit any Chartered Accountants office, Collect and record the procedure involved infiling the Income tax returns of an Individual.
- 3. List out any 10 Incomes exempt from tax under section 10 of an Individual.
- 4. Prepare the chart of perquisites received by an employee in an organization.
- 5. Identify and collect various enclosures pertaining to Income tax returns of anindividual.
- 6. Any other activities, which are relevant to the course.

- 1. Direct Taxation-T.N.Manoharan
- 2. Direct Taxation- Girish Ahuja, & Ravi Gupta
- 3. Direct Taxation- Dr. Vinod.k. singania
- 4. Income Tax law and practice-Gaur & Narang
- 5. Income Tax Law- DinakarPagare
- 6. Income Tax Law & Accounts-Bhagavati Prasad
- 7. Income Tax Law and Accounts H.C. Mehrothra

Course code: COM 5.4

## Name of the course: Financial Planning and Investment

Course Credits	No. of hours per week	Total No. of Teaching Hours
3 Credits	3	45

**Pedagogy:** Classrooms lecture, tutorials, and problem solving.

Syllabus	Hours
Unit 1 - Introduction to Financial Planning	10
The process financial planning, Client interactions, Time value of money applications, lattements, Cash flow and debt management, planning to finance education	Personal financial
Unit 2 - Risk Analysis & Insurance Planning	10
Risk management and insurance decision in personal financial planning, Various Insurance, Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.	ance Policies and
Unit 3 - Retirement Planning & Employees Benefit	10
Retirement need analysis techniques, Development of retirement plan, Various retirement Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund Pension Plan and Post-retirement counselling,	t schemes such as I, Gratuity, Other
Unit 4 - Investment Planning	7
Risk Return Analysis, Mutual Fund, Derivatives, Asset Allocation, Investment stratege construction and management.	ies and Portfolio
Unit 5 - Tax Principles and Optimisation	8

Taxation principles, Tax planning objectives, Tax planning principles, Tax planning law and policy, Tax planning strategies, Tax planning for asset location.

#### Recommended and Reference Books:

- 1. Singhanar V.K: Students' Guide to Income Fax; Taxmann, Delhi.
- 2. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
- 3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: SahityaBhawan

Publications, New Delhi.

4. Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson,

#### New Delhi

- 5. George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi
- 6. Income Tax Law and Accounts H.C. Mehrothra

#### Course code : Com 5.5

Name of the course: Business Research Methods

Course Credits	No. of hours per week	Total No. of Teaching Hours
3 Credits	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar and Case Studies

Syllabus	Hours
MODULE 1 : OVERVIEW OF BUSINESS RESEARCH	08
Nature and Scope of Business Research - Role of Business Research in decision making. Appli	cations of
Business Research; The Research process - Steps in the research process; the research proposal	; Problem
Formulation: Management decision problem vs. Business Research problem	
Module 2 : RESEARCH DESIGN	10
Exploratory, Descriptive & Causal. Validity in experimentation internal validity and external va	lidity.
Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evalua	ting secondary
sources, secondary sources of data in Indian Context, Syndicated Research (in India) Primary D	ata Collection:
Survey Vs Observations.	
Module 3: MEASUREMENT, SCALING AND SAMPLING	08
Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-pa	ired
comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Que	stionnaire-
form & design	
Sampling techniques, determination of sample size using statistical techniques	
Module 4 : METHODS OF ANALYSIS	10
Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Multi-	variate Data
Analysis: Factor Analysis (Principal Component Analysis), Discriminant Analysis (only theory)	
Module 5: RESEARCH REPORT WRITING	09

Test of Association and Research report writing Regression (Introduction only), Preparing a Research Report and Communicating the Research Results (Includes APA style of reporting the results and referencing), Evaluation of Research Result

#### **Skill Development Activities**

- 1. Preparation of Model Questionnaire.
- 2. Collection of data and Computation of various averages
- 3. Analysis of data through various test.
- 4. Comparing and Correlating Data
- 5. Presentation of data in graph and diagrams

## **Text Books:**



- 1. Marketing Research Naresh K Malhotra Pearson Education.
- 2. Business Research Methods- S.N.Murthy/U.Bhojanna- Excel Books.
- 3. Business Research Methods-Donald R. Cooper & Pamela S Schindler, TMH.

4. Marketing research: Text and cases- RajendraNargundkar - TMH.

Course code: COM 6.1

#### Name of the course: International Financial Management

Course Credits	No. of hours per week	Total No. of Teaching Hours
4 Credits	4	56

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Syllabus	Hours
Unit 1 - International financial Environment	10

Importance, rewards and risk of international finance- Goals of MNC – Exposure to international risk-International Monetary system- Multilateral financial institution-Government influence on exchange rate.

#### Unit 2 - International flow of funds

14

Balance of payments (determination of current account, capital account and ORA)-International Trade flows-International Capital Flows-Agencies that facilitate International flows – Equilibrium, disequilibrium and adjustment of Balance of payment and Trade deficits – J Curve Effect.

#### Unit 3 - International Financial Markets

12

Foreign exchange markets-foreign exchange trading-Cash and Spot exchange markets-foreign exchange rates and quotation- forward markets-Exchange rate Behavior-Cross Rates-Foreign exchange market participants-arbitrage profit in foreign exchange markets, Swift Mechanism.

## Unit 4 – International Perspective of Cost of Capital

10

International CAPM and Cost of Capital

## Unit 5 - International Capital Budgeting

10

Concept, Problems associated, Evaluation of a project, Factors affecting International Capital Budgeting - Risk Evaluation - Impact on Value.

#### Recommended and Reference Books:

- 1. Eun and Resnick International Finance Management --- (Tata McGraw Hill), 4/e
- 2. Jeff Madura International Finance Management --- (Thomson), 7/e, 2004
- 3. P.G. Apte-International Finance Management- (Tata McGraw Hill), 5/e
- 4. MadhuVij- Multinational Financial Management Excel

Course code : Com 6.2

Name of the course: Derivatives

<b>Course Credits</b>	No. of hours per week	Total No. of Teaching Hours
4 Credits	4	56

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case Studies and problem solving.

Syllabus	Hours
MODULE 1: INTRODUCTION TO DERIVATIVES	10 🐷

Features - types - history - major markets dealing in derivatives - Financial derivatives management in India - Regulations of financial derivatives in India.

## Module 2: FORWARDS AND FUTURES

8

Markets Pricing and trading mechanism - mechanics of futures market - types of futures - forward sources. futures - functional of futures market - Specifications of futures contract.

#### **Module 3: VALUATION OF FUTURES**

12

Determination of forward and futures prices - currency future - index and stock futures - commodity futures.

## **Module 4: HEDGING STRATEGIES**

14

Hedging strategies using futures – Basic principles – Basis risk – Cross hedging- Minimum variance hedge ratio. Stock index futures - Adjusting Beta of a portfolio - Methods in Hedging Portfolio using Index – one to one hedging, Beta hedging, Minimum variance hedge. Rolling the hedge forward.

#### **Module 5: OPTION BASICS**

12

Option terminology - distinction between options and futures contracts - properties of options..

- 1. John C.Hull, Options Futures & Other Derivatives, (Pearson Education), 6/e
- 2. Vohra& Bagri Options & Futures- (TMH), 2/e
- 3. Derivatives- Valuation & Risk Management-Dubofsky & Miller (Oxford University Press), 2004/05

Course code: COM 6.3

Name of the course: Income Tax II

Course Credits	No. of hours per week	Total No. of Teaching Hours
4 Credits	4	56

**Pedagogy:** Classrooms lecture, tutorials, and problem solving.

Syllabus	Hours
Unit 1 - Depreciation	10
Meaning, computation of Deprecation; (b)Capital Gain, Capital Asset, Transfer, cos of improvement, indexation, types of Capital gain- exemptions for individual ass problems.	t of acquisition, cost sessee u/s 54-54GB-
Unit 2 - Income from other sources	10
Income from other sources (including problems), Set off and carry forward of losses	s (theory only)
Unit 3 - Assessment of Individual	10
Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(package for computation of tax liability, computation using Excel-Work sheet)	Available software
Unit 4 - Assessment of Partnership firm	12

Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work- sheet)

#### Unit 5 - Assessment of company

14

Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)

#### Recommended and Reference Books:

- 1. DirectTaxation-T.N.Manoharan
- 2. Direct Taxation- Girish Ahuja, & RaviGupta
- 3. Direct Taxation- Dr. Vinod.k. singania
- 4. Income Tax law and practice-Gaur & Narang
- 5. Income Tax Law- Dinakar Pagare
- 6. Income Tax Law & Accounts-BhagavatiPrasad
- 7. Income Tax Law and Accounts H.C.Mehrothra

#### Course code: COM 6.4

#### Name of the Course: Essentials of Fintech

<b>Course Credits</b>	No. of hours per week	Total No. of Teaching Hours
3 Credits	3	45

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Syllabus	Hours
Unit 1 - Introduction to FinTech	09

What is FinTech Industry? Evolution of FinTech, FinTech Evolution 1.0: Infrastructure, FinTech Evolution 2.0: Banking industry, FinTech Evolution 3.0 & 3.5: Start-ups and Emerging Markets, Importance of FinTech, Global FinTech Investment, Main FinTech Hubs

## Unit 2 - FinTech Reshaping Financial Services Industry

10

FinTech in Payment Industry-Multichannel digital wallets, applications supporting wallets, onboarding and KYC application, FinTech in Lending Industry- Formal lending, Informal lending, P2P lending, POS lending, Online lending, Payday lending, Microfinance, Crowdfunding,

## Unit 3 - FinTech Reshaping Financial Services Industry-II

08

FinTech in Wealth Management Industry-Financial Advice, Automated investing, socially responsible investing, FinTech in Insurance Industry- P2P insurance, On-Demand Insurance, On-Demand Consultation, Customer engagement through Quote to sell, policy servicing, Claims Management.

## Unit 4 - Technology Disruptions enabling FinTech Innovations

08

4G and 5G networks fuelling FinTech Opportunities, transforming customer experience using Mobile Applications and smart phones, embedded sensors and social media, Cloud computing, Web 2.0, Rapid Web Design, JavaScript Technologies, IoT, Big Data, analytics, and AI and Blockchain,

## Unit 5 - The state of FinTech globally

10

US-The revolution starter, Europe and UK-The fintech hub, Germany, Sweden, France, China-The FinTech dragon awakens, India-The tiger is roaring, Africa-A young FinTech continent, Australia, New Zealand and Brazil-the emerging FinTech countries. - The future of FinTech - Fin Tech as disruptors, financial institutions collaborating with FinTech companies, The new financial world.

#### Recommended and Reference Books:

- 1. Parag Y Arjunwadkar (2018), FinTech: The Technology Driving Disruption in the financial service industry CRC Press.
- 2. Sanjay Phadke (2020), Fintech Future: The Digital DNA of Finance Paperback. Sage Publications
- 3. Pranay Gupta, T. Mandy Tham (2018). Fintech: The New DNA of Financial Services Paperback

Course code: COM 6.5

## Name of the course: Quantitative Decision Tools

Course Credits	No. of hours per week	Total No. of Teaching Hours
3 Credits	3	45

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Syllabus	Hours
Unit-1 - Indices and Logarithms-Meaning	07
Basic laws of Indices and their application for simplification, laws of logarith application of log table for simplification.	ms-common logarithms
Unit-2 – Progression-	10
Meaning of sequence, progression, types of progressions; arithmetic progression-general terms and sum of 'n' term of Arithmetic progression and Application problems on Arithmetic progression and geometric progression.	gression and geometri Geometric Progression
Unit-3 - Ratio	10
Proportion, variationand percentages and their application to Business	
Unit-4 - Matrices and determinants	10
Meaning and types of matrices, matrix operation -addition, subtraction and mult	

## Unit-5 - Linear programming

08

Meaning – features – applications - graphical method of finding solution to linear programming problem (two variables only). limitations.

#### **Books for References:**

- 1. Dr. B H Suresh and Mahadevaswamy G H, Quantitative Techniques, Nithya Publications, Mysore.
- 2. P.R. Vittal, Business Mathematics, Revised Edition, Margham Publications, New Delhi, 2001.
- 3. V.K.Kapoor, Introductory to Business Mathematics, S.CHAND, New Delhi, 2009. Sancheti and Kapoor, Business Mathematics, Sultan chand and Sons, New Delhi-42.
- 4. G.K.Ranganath and T.V. Narsimha Rao Basic Mathematics- Volume II.