FOUR YEAR UNDERGRADUATE PROGRAM(2024–28)
Department of Commerce and Management
COURSE CURRICULUM

PART-A: Introduction			
Program: Bachelor in Business Administration *(Certificate / Diploma / Degree/Honors)*		**Semester-VIII**	Session:2024-2028
1	**CourseCode**	**BBSE -09**	
2	**CourseTitle**	**Elective B – Finance: Financial Analytics**	
	CourseType	**Discipline Specific Elective (DSE)**	
4	**Pre-requisite(if,any)**	*Asperrequirement*	
5	**CourseLearning. Outcomes(CLO)**	➢ *Analyze and model financial data.* ➢ *Access the different open-source domains.* ➢ *Evaluate and build model on time series data.* ➢ *Execute the statistical analysis using python.*	
6	**CreditValue**	**4Credits**	*Credit=15Hours-learning&Observation*
7	**TotalMarks**	**Max.Marks: 100**	**MinPassingMarks: 40**

PART-B: ContentoftheCourse

TotalNo.of Teaching–learningPeriods(01 Hr.perperiod)– 60Periods(60 Hours)

Unit	Topics(Coursecontents)	No.of Period
I	**Financial Analytics:**Meaning-Importance of Financial Analytics uses-Features-Documents used in FinancialAnalytics: Time value of money – Discounted and Non-discounted (computation using Excel)	15
II	**Access to Financial Data Using Latest Technology:**Public domain data base (RBI, BSE, NSE, Google finance), Prowess, downloading data fromNSE and Yahoo finance. IMF and World Bank data base, Kaggle, Bloomberg, FINTECHcompanies (ROBO, ALGO trade).	15
III	**Time Series Modeling:**Meaning of Data- types of data- time series, panel, cross sectional-components of Time seriesdata. Simple time series concepts – moving average, exponential moving, WMA (Theory andPractices), data - differencing, logarithm, lagging, stationary v/s non stationary data (detailedexplanation with examples)computing return series data (simple returns and logarithmreturns) (using Excel).	15
IV	**Python**: Installation of Python, types of data and structures, basic analysis using NUMPY andPANDAs (financial examples), data preparation for time series data.Python for Finance Descriptive statistics, Time series graphs in Python, understanding between correlation andcovariance, basics of regression and its assumptions, Stationary and non-stationary data,basics of Time series using Python. Credit default using binary logistic regression.	15
Keywords	*Financial Analytics, Financial Data, Time Series, Python.*	

PART–C: LearningResources

TextBooks,ReferenceBooksand Others

1. Python for finance: Yves hilpisces
2.Hands on Data analysis with Pandas: Stefanie molin.
3.Hands on Python for finance, Krish Naik, Packt
4.Python For Finance, Yuxing Yan, Packt
5.Mastering Python for Finance, James Ma Weiming ,Pack Publishing
6.Financial Reporting and Financial Statement Analysis,M Hanif , A Mukherjee, McGraw Hill
7.Haskell Financial Data Modelling and Predictive Analytics, Pavel Ryzhov, PACKT

Online Resources– **https://usiu-ke.libguides.com/c.php%3Fg%3D942895%26p%3D6796651&ved** **https://imarticus.org/blog/what-are-some-good-resources-about-learning-financial-analysis/&ved**		
PART-D:AssessmentandEvaluation		
Suggested Continuous Evaluation Methods: **Maximum Marks: 100Marks** **ContinuousInternalAssessment(CIA): 30Marks** **EndSemesterExam(ESE): 70 Marks**		
ContinuousInternal Assessment (CIA): **(ByCourseTeacher)**	InternalTest/Quiz-(2):**20&20** Assignment/Seminar- **10** TotalMarks- **30**	Bettermarks outofthetwoTest/ Quiz +obtainedmarksinAssignmentshallbe considered against **30** Marks
EndSemester Exam (ESE):	**Twosection– A &B** SectionA:**Q1**.Objective–10x1=**10**Mark;**Q2**.Short answertype-**5x4=20Marks** SectionB:Descriptiveanswertypeqts.,**1outof2**fromeachunit-**4x10=40Marks**	

Name and Signature of Convenor & Members: (CBOS)

FOUR YEAR UNDERGRADUATE PROGRAM(2024–28)
Department of Commerce and Management

COURSECURRICULUM

PART-A: Introduction				
Program:BachelorinBusiness Administration *(Certificate / Diploma / Degree/Honors)*			**Semester-VIII**	**Session:2024-2028**
1	**CourseCode**	**BBSE -10**		
2	**CourseTitle**	**Elective B – Finance: Goods and Service Tax**		
	CourseType	**Discipline Specific Elective (DSE)**		
4	**Pre-requisite**(if,any)	*Asperrequirement*		
5	**CourseLearning. Outcomes(CLO)**	➢ *Learn the basics of taxation, including the meaning and types of taxes, and thedifferences between direct and indirect taxation.* ➢ *Analyze the history of indirect taxation in India and the structure of the Indian taxationsystem.* ➢ *Know the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST.* ➢ *Learn the time, place, and value of supply under GST, and apply this knowledge* ➢ *To calculate the value of supply and determine GST liability.* ➢ *Interpret input tax credit under GST, including its meaning and process for availingit, and apply this knowledge to calculate net GST liability.*		
6	**CreditValue**	**4Credits**	*Credit=15Hours-learning&Observation*	
7	**TotalMarks**	**Max.Marks: 100**	**MinPassingMarks: 40**	

PART-B: ContentoftheCourse

TotalNo.of Teaching–learningPeriods(01 Hr.perperiod)– 60Periods(60 Hours)

Unit	Topics(Coursecontents)	No.of Period
I	**Basics of Taxation:**Tax – Meaning and Types, Differences between Direct and Indirect Taxation, BriefHistory of Indirect Taxation. **Goods and Services Tax:** Framework and Definitions; Introduction to Goods and Services Tax; Constitutional Framework, Orientation to CGST,SGST and IGST,Meaning and Scope of Supply, Types of Supply. Exemptions from GST.	15
II	**Time, Place And Value of Supply:** Time of Supply – in case of Goods and in case of Services - Problems on ascertaining; Time of Supply; Place of Supply – in case of Goods and in case of Services (both Generaland Specific Services) – Problems on Identification of Place of Supply; Value of Supply– Meaning, Inclusions and Exclusions. Problems on calculation of 'Value of Supply'.	15
III	**GST Liability and Input Tax Credit:**Rates of GST – Classification of Goods and Services and Rates based on classification,Problems on computation of GST Liability. Input Tax Credit – Meaning, Process foravailing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GSTLiability.	15
IV	**GST Procedures:**Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme,Due dates for Payment of GST, Accounting record for GST, Features of GST in TallyPackage. GST Returns – Types of Returns, Monthly Returns, Annual Return and FinalReturn – Due dates for filing of returns. Final Assessment. Accounts and Audit underGST.	15
Keywords	*Taxation, GST, Value of Supply, Input Tax, GST Liability.*	

PART–C: LearningResources		
TextBooks,ReferenceBooksand Others		
1. Rajesh Kumar and Mahadev, "Indirect Taxes", Mc Graw Hill Education *2.Datey, V S, "Indirect Taxes", Taxmann Publications.* *3.Hiregange et al, "Indirect Taxes:,Puliani and Puliani.* *4.Haldia, Arpit, "GST Made Easy", Taxmann Publications.* *5.Chaudhary, Dalmia, Girdharwal, "GST – A Practical Approach", Taxmann Publications.* *6.Garg, Kamal, "Understanding GST", Bharat Publications.* *7.Hiregange, Jain and Naik, "Students' Handbook on Goods and Services Tax", Puliani and Puliani*		
Online Resources– **https://www.gstzen.in/a/resources.html&ved** **https://www.gstzen.in/a/resources.html&ved**		
PART-D:AssessmentandEvaluation		
Suggested Continuous Evaluation Methods: **Maximum Marks: 100Marks** **ContinuousInternalAssessment(CIA): 30Marks** **EndSemesterExam(ESE): 70 Marks**		
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FOUR YEAR UNDERGRADUATE PROGRAM(2024–28)
Department of Commerce and Management

COURSECURRICULUM

PART-A: Introduction				
Program:BachelorinBusiness Administration *(Certificate / Diploma / Degree/Honors)*			**Semester-VIII**	Session:2024-2028
1	**CourseCode**	**BBSE -11**		
2	**CourseTitle**	**Elective B – Finance: Corporate Financial Management**		
	CourseType	**Discipline Specific Elective (DSE)**		
4	**Pre-requisite**(if,any)	***Asperrequirement***		
5	**CourseLearning. Outcomes(CLO)**	➢ *Learn and determine the overall cost of capital.* ➢ *Comprehend the different advanced capital budgeting techniques.* ➢ *Study the importance of dividend decisions and dividend theories.* ➢ *Evaluate mergers and acquisition.* ➢ *Enable the ethical and governance issues in financial management.*		
6	**CreditValue**	**4Credits**	***Credit=15Hours-learning&Observation***	
7	**TotalMarks**	**Max.Marks: 100**	**MinPassingMarks: 40**	

PART-B: ContentoftheCourse

TotalNo.of Teaching–learningPeriods(01 Hr.perperiod)– 60Periods(60 Hours)

Unit	Topics(Coursecontents)	No.of Period
I	**Cost of Capital and Capital Structure Theories:** **Cost of Capital:** Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. **Theories of Capital Structures:** The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.	15
II	**Risk Analysis in Capital Budgeting**: **Risk Analysis:** Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks –Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems.	15
III	**Dividend Decisions:** Meaning - Types of Dividends – Types of DividendsPolices – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.	15
IV	**Mergers and Acquisitions:**Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits ofMerger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout,Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratiosbased on Assets Approach, Earnings Approach and Market Value Approach and Impact ofMerger on EPS, Market Price and Market capitalization.	15
Keywords	***Cost of Capital, Dividend, Risk, Mergers,Acquisitions.***	

PART–C: LearningResources

TextBooks,ReferenceBooksand Others

1.I M Pandey, Financial management, Vikas publications, New Delhi.
2.AbrishGuptha, Financial Management, Pearson.
3.Khan & Jain, Basic Financial Management, TMH, New Delhi.
4.S N Maheshwari, Principles of Financial Management, Sulthan Chand &Sons, New Delhi.

<table>
<tr><td colspan="3">5.Chandra & Chandra D Bose, Fundamentals of Financial Management,PHI, New Delhi.
6.B.Mariyappa, Advanced Financial Management, Himalaya PublishingHouse, New Delhi.
7.Ravi M Kishore, Financial Management, Taxman Publications
8.Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.</td></tr>
<tr><td colspan="3">Online Resources–
https://www.edx.org/learn/financial-management&ved-
https://corporatefinanceinstitute.com/resources/&ved</td></tr>
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Name and Signature of Convenor & Members: (CBOS)

FOURYEARUNDERGRADUATEPROGRAM(2024–28)

DEPARTMENTOFManagement

COURSECURRICULUM

PART-A: Introduction				
Program:BachelorinBusiness Administration *(Certificate / Diploma / Degree/Honors)*		**Semester-VIII**		Session:2024-2028
1	**CourseCode**	**BBSE -12**		
2	**CourseTitle**	**Elective B – Finance: Artificial Intelligence for Business and Society**		
	CourseType	**Discipline Specific Elective (DSE)**		
4	**Pre-requisite(if,any)**	***Asperrequirement***		
5	**CourseLearning. Outcomes(CLO)**	➢ Identify Logic Based and Knowledge based Artificial Intelligence. ➢ Philosophy of Artificial Intelligence. ➢ Application of Artificial Intelligence ➢ Artificial Intelligence in Business Applications. ➢ Solve Cases relating to Healthcare, Gamification etc.		
6	**CreditValue**	**4Credits**	***Credit=15Hours-learning&Observation***	
7	**TotalMarks**	**Max.Marks: 100**	**MinPassingMarks: 40**	

PART-B: ContentoftheCourse

TotalNo.of Teaching–learningPeriods(01 Hr.perperiod)– 60Periods(60 Hours)

Unit	Topics(Coursecontents)	No.of Period
I	**Artificial Intelligence:** Introduction to Artificial Intelligence; Artificial Intelligence History and Philosophy; Logic Based Artificial Intelligence; Knowledge Based Artificial Intelligence;Contemporary Artificial Intelligence .	15
II	**Philosophy Of Artificial Intelligence:** Philosophy of mind; Evolving Intelligence; Types of Memory; Human like Problem-Solving; Difference between Artificial Intelligence, Biological Intelligence and Natural Intelligence; Hard Computing and Soft Computing; Knowledge and Reasoning; Intelligent Agent and Human Computer Interface.	15
III	**Application Of Artificial Intelligence:** Uses of Artificial Intelligence in Business application and Social Applications; Artificial Intelligence in Governance; Commercial Artificial Intelligence; Applications in Business [Financial Analysis , Sentimental Analysis and Behavioural Analysis]; Computer Vision; Virtual Reality; Cognitive Intelligence; Smart City Project Implementation using Artificial Intelligence.	15
IV	**AI in Business and Social Organisation:** When and how Artificial Intelligence can help your company; Artificial Intelligence in Business Applications; Artificial Intelligence in Social Applications; Tools and Techniques; Ethical Issues; The Good and Bad Artificial Intelligence and the Human Component; How Artificial Intelligence is transforming the future of business on an Organisational level with special emphasis on the Sales and Marketing, Customer Service, Manufacturing, Supply Chain Management and the supporting functions [HR, Finance, Back Office] challenges for successful implementation and utilisation of Artificial Intelligence.	15
Keywords	***Artificial Intelligence, Business, Organisation, Business, Social Organisation.***	

PART–C: LearningResources		
TextBooks,ReferenceBooksand Others		
• Stuart G Russell, Peter Norvig (2010), Artificial Intelligence: A Modern Approach (second edition) by Prentice Hall. • Steven Finlay, Relativistic, (2017), Artificial Intelligence and Machine Learning for Business: A No-Nonsense Guide to Data Driven Technologies.		
Online Resources– https://guides.loc.gov/artificial-intelligence-healthcare/electronic-resources&ved **https://jpl-nasa.libguides.com/subject-guides/artificial-intelligence-ai/ebooks&ved**		
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