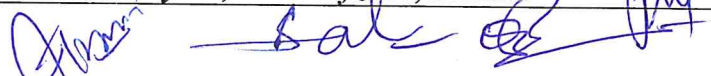


**FOUR YEAR UNDERGRADUATE PROGRAM(2024–28)**  
**Department of Commerce and Management**  
**COURSE CURRICULUM**

<b>PART-A: Introduction</b>			
<b>Program: Bachelor in Business Administration</b> (Certificate / Diploma / Degree/Honors)		<b>Semester-VIII</b>	<b>Session: 2024-2028</b>
1	Course Code	BBSE -09	
2	Course Title	Elective B – Finance: Financial Analytics	
	Course Type	Discipline Specific Elective (DSE)	
4	Pre-requisite(if,any)	As per requirement	
5	Course Learning Outcomes(CLO)	<ul style="list-style-type: none"> <li>➤ Analyze and model financial data.</li> <li>➤ Access the different open-source domains.</li> <li>➤ Evaluate and build model on time series data.</li> <li>➤ Execute the statistical analysis using python.</li> </ul>	
6	Credit Value	4 Credits	Credit=15Hours-learning&Observation
7	Total Marks	Max.Marks: 100	Min Passing Marks: 40
<b>PART-B: Content of the Course</b>			
Total No. of Teaching-learning Periods(01 Hr.per period)– 60 Periods(60 Hours)			
Unit	Topics(Course contents)		No. of Period
I	<b>Financial Analytics:</b> Meaning-Importance of Financial Analytics uses-Features- Documents used in Financial Analytics: Time value of money – Discounted and Non-discounted (computation using Excel)		15
II	<b>Access to Financial Data Using Latest Technology:</b> Public domain data base (RBI, BSE, NSE, Google finance), Prowess, downloading data from NSE and Yahoo finance. IMF and World Bank data base, Kaggle, Bloomberg, FINTECH companies (ROBO, ALGO trade).		15
III	<b>Time Series Modeling:</b> Meaning of Data- types of data- time series, panel, cross sectional-components of Time series data. Simple time series concepts – moving average, exponential moving, WMA (Theory and Practices), data - differencing, logarithm, lagging, stationary v/s non stationary data (detailed explanation with examples) computing return series data (simple returns and logarithm returns) (using Excel).		15
IV	<b>Python:</b> Installation of Python, types of data and structures, basic analysis using NUMPY and PANDAS (financial examples), data preparation for time series data. Python for Finance Descriptive statistics, Time series graphs in Python, understanding between correlation and covariance, basics of regression and its assumptions, Stationary and non-stationary data, basics of Time series using Python. Credit default using binary logistic regression.		15
<b>Keywords</b> <i>Financial Analytics, Financial Data, Time Series, Python.</i>			
<b>PART-C: Learning Resources</b>			
Text Books, Reference Books and Others			
<ol style="list-style-type: none"> <li>1. Python for finance: Yves hilpisces</li> <li>2. Hands on Data analysis with Pandas: Stefanie molin.</li> <li>3. Hands on Python for finance, Krish Naik, Packt</li> <li>4. Python For Finance, Yuxing Yan, Packt</li> <li>5. Mastering Python for Finance, James Ma Weiming , Pack Publishing</li> <li>6. Financial Reporting and Financial Statement Analysis, M Hanif , A Mukherjee, McGraw Hill</li> <li>7. Haskell Financial Data Modelling and Predictive Analytics, Pavel Ryzhov, PACKT</li> </ol>			



**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

<b>ContinuousInternal Assessment (CIA): (ByCourseTeacher)</b>	InternalTest/Quiz-(2):20&20	Bettermarks outofthetwoTest/ Quiz +obtainedmarksinAssignmentshallbe considered against 30 Marks
	Assignment/Seminar- 10 TotalMarks- 30	
<b>EndSemester Exam (ESE):</b>	<b>Twosection– A &amp;B</b> SectionA:Q1.Objective–10x1=10Mark;Q2.Short answertype-5x4=20Marks SectionB:Descriptiveanswertypeqts.,1outof2fromeachunit-4x10=40Marks	

**Name and Signature of Convenor & Members: (CBOS)**

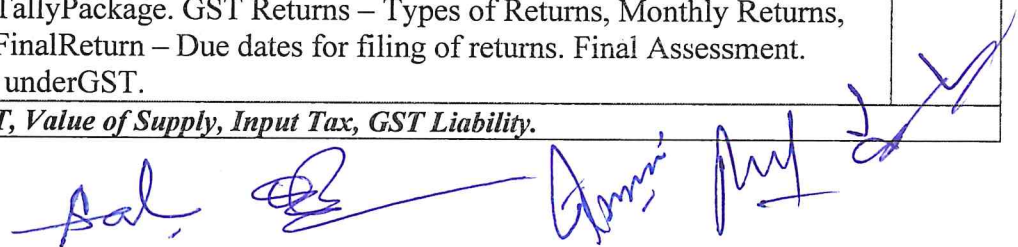
*Abhinav*

*Sal* *[Signature]* *[Signature]*  
*[Signature]*

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

## COURSE CURRICULUM

<b>PART-A: Introduction</b>			
<b>Program:</b> Bachelor in Business Administration (Certificate / Diploma / Degree/Honors)		<b>Semester-VIII</b>	<b>Session:2024-2028</b>
1	CourseCode	BBSE -10	
2	CourseTitle	Elective B – Finance: Goods and Service Tax	
	CourseType	Discipline Specific Elective (DSE)	
4	Pre-requisite(if,any)	As per requirement	
5	Course Learning Outcomes(CLO)	<ul style="list-style-type: none"> <li>➤ Learn the basics of taxation, including the meaning and types of taxes, and the differences between direct and indirect taxation.</li> <li>➤ Analyze the history of indirect taxation in India and the structure of the Indian tax system.</li> <li>➤ Know the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST.</li> <li>➤ Learn the time, place, and value of supply under GST, and apply this knowledge</li> <li>➤ To calculate the value of supply and determine GST liability.</li> <li>➤ Interpret input tax credit under GST, including its meaning and process for availing it, and apply this knowledge to calculate net GST liability.</li> </ul>	
6	Credit Value	4 Credits	Credit=15Hours-learning&Observation
7	Total Marks	Max.Marks: 100	Min Passing Marks: 40
<b>PART-B: Content of the Course</b>			
Total No. of Teaching-learning Periods(01 Hr.per period)– 60 Periods(60 Hours)			
Unit	Topics(Course contents)		No. of Period
I	<b>Basics of Taxation:</b> Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation. <b>Goods and Services Tax:</b> 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	<b>Time, Place And Value of Supply:</b> 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 General and 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	<b>GST Liability and Input Tax Credit:</b> Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.		15
IV	<b>GST Procedures:</b> 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 Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.		15
Keywords	Taxation, GST, Value of Supply, Input Tax, GST Liability.		



**PART-C: Learning Resources**

Text Books, Reference Books and 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: Assessment and Evaluation**

Suggested Continuous Evaluation Methods:

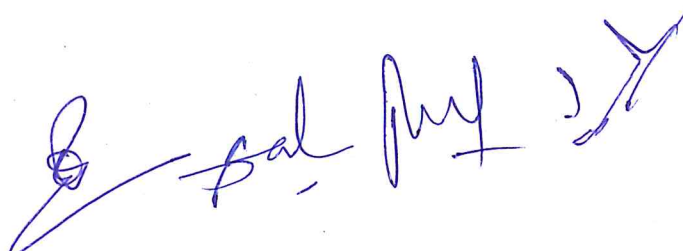
Maximum Marks: 100 Marks

Continuous Internal Assessment (CIA): 30 Marks

End Semester Exam (ESE): 70 Marks

<b>Continuous Internal Assessment (CIA):</b> (By Course Teacher)	Internal Test/Quiz-(2): 20 & 20	Better marks out of the two Test/ Quiz + obtained marks in Assignments shall be considered against 30 Marks
	Assignment/Seminar- Total Marks- 10 30	
<b>End Semester Exam (ESE):</b>	Two section – A & B Section A: Q1. Objective – 10 x 1 = 10 Marks; Q2. Short answer type – 5 x 4 = 20 Marks Section B: Descriptive answer type qts., 1 out of 2 from each unit – 4 x 10 = 40 Marks	

Name and Signature of Convenor &amp; Members: (CBOS)

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

## COURSE CURRICULUM

<b>PART-A: Introduction</b>			
<b>Program: Bachelor in Business Administration</b> <i>(Certificate / Diploma / Degree/Honors)</i>		<b>Semester-VIII</b>	<b>Session: 2024-2028</b>
1	<b>CourseCode</b>	<b>BBSE -11</b>	
2	<b>CourseTitle</b>	<b>Elective B – Finance: Corporate Financial Management</b>	
	<b>CourseType</b>	<b>Discipline Specific Elective (DSE)</b>	
4	<b>Pre-requisite(if,any)</b>	<i>Asperrequirement</i>	
5	<b>CourseLearning Outcomes(CLO)</b>	<ul style="list-style-type: none"> <li>➤ <i>Learn and determine the overall cost of capital.</i></li> <li>➤ <i>Comprehend the different advanced capital budgeting techniques.</i></li> <li>➤ <i>Study the importance of dividend decisions and dividend theories.</i></li> <li>➤ <i>Evaluate mergers and acquisition.</i></li> <li>➤ <i>Enable the ethical and governance issues in financial management.</i></li> </ul>	
6	<b>CreditValue</b>	<b>4Credits</b>	<b>Credit=15Hours-learning&amp;Observation</b>
7	<b>TotalMarks</b>	<b>Max.Marks: 100</b>	<b>MinPassingMarks: 40</b>
<b>PART-B: ContentoftheCourse</b>			
<b>TotalNo.of Teaching–learningPeriods(01 Hr.perperiod)– 60Periods(60 Hours)</b>			
<b>Unit</b>	<b>Topics(Coursecontents)</b>		<b>No.of Period</b>
<b>I</b>	<b>Cost of Capital and Capital Structure Theories:</b> <b>Cost of Capital:</b> 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. <b>Theories of Capital Structures:</b> The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		<b>15</b>
<b>II</b>	<b>Risk Analysis in Capital Budgeting:</b> <b>Risk Analysis:</b> 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.		<b>15</b>
<b>III</b>	<b>Dividend Decisions:</b> Meaning - Types of Dividends – Types of Dividends Policies – 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.		<b>15</b>
<b>IV</b>	<b>Mergers and Acquisitions:</b> Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS, Market Price and Market capitalization.		<b>15</b>
<b>Keywords</b>	<i>Cost of Capital, Dividend, Risk, Mergers, Acquisitions.</i>		
<b>PART-C: LearningResources</b>			
<b>TextBooks, ReferenceBooks and Others</b>			
<b>1. I M Pandey, Financial management, Vikas publications, New Delhi.</b> <b>2. Abrish Gupta, Financial Management, Pearson.</b> <b>3. Khan &amp; Jain, Basic Financial Management, TMH, New Delhi.</b> <b>4. S N Maheshwari, Principles of Financial Management, Sulthan Chand &amp; Sons, New Delhi.</b>			

5. Chandra & Chandra D Bose, *Fundamentals of Financial Management*, PHI, New Delhi.  
 6. B. Mariyappa, *Advanced Financial Management*, Himalaya Publishing House, New Delhi.  
 7. Ravi M Kishore, *Financial Management*, Taxman Publications  
 8. Prasanna Chandra, *Financial Management, Theory and Practice*, Tata McGraw Hill.

Online Resources–

<https://www.edx.org/learn/financial-management&ved->  
<https://corporatefinanceinstitute.com/resources/&ved>

### **PART-D: Assessment and Evaluation**

Suggested Continuous Evaluation Methods:

Maximum Marks: 100 Marks  
 Continuous Internal Assessment (CIA): 30 Marks  
 End Semester Exam (ESE): 70 Marks

Continuous Internal Assessment (CIA): (By Course Teacher)	Internal Test/Quiz-(2): 20 & 20	Better marks out of the two Test/ Quiz + obtained marks in Assignments shall be considered against 30 Marks
	Assignment/Seminar- 10 Total Marks- 30	
End Semester Exam (ESE):	Two section- A & B Section A: Q1. Objective-10x1=10 Mark; Q2. Short answer type-5x4=20 Marks Section B: Descriptive answer type qts., 1 out of 2 from each unit-4x10=40 Marks	

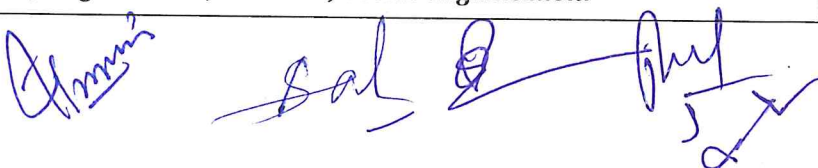
Name and Signature of Convenor & Members: (CBOS)

*Amma*

*Sal B. Jey*  
*2/1/15*

FOUR YEAR UNDERGRADUATE PROGRAM (2024-28)  
DEPARTMENT OF Management  
**COURSE CURRICULUM**

<b>PART-A: Introduction</b>			
Program: Bachelor in Business Administration (Certificate / Diploma / Degree/Honors)		Semester-VIII	Session: 2024-2028
1	Course Code	BBSE -12	
2	Course Title	Elective B – Finance: Artificial Intelligence for Business and Society	
	Course Type	Discipline Specific Elective (DSE)	
4	Pre-requisite (if, any)	As per requirement	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> <li>➤ Identify Logic Based and Knowledge based Artificial Intelligence.</li> <li>➤ Philosophy of Artificial Intelligence.</li> <li>➤ Application of Artificial Intelligence</li> <li>➤ Artificial Intelligence in Business Applications.</li> <li>➤ Solve Cases relating to Healthcare, Gamification etc.</li> </ul>	
6	Credit Value	4 Credits	Credit=15 Hours-learning & Observation
7	Total Marks	Max. Marks: 100	Min Passing Marks: 40
<b>PART-B: Content of the Course</b>			
Total No. of Teaching-learning Periods (01 Hr. per period) – 60 Periods (60 Hours)			
Unit	Topics (Course contents)		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: Learning Resources****Text Books, Reference Books and 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>

**PART-D: Assessment and Evaluation****Suggested Continuous Evaluation Methods:**

<b>Maximum Marks:</b>	<b>100 Marks</b>
<b>Continuous Internal Assessment (CIA):</b>	<b>30 Marks</b>
<b>End Semester Exam (ESE):</b>	<b>70 Marks</b>

<b>Continuous Internal Assessment (CIA): (By Course Teacher)</b>	Internal Test/Quiz-(2): <b>20 &amp; 20</b>	Better marks out of the two Test/ Quiz + obtained marks in Assignments shall be considered against <b>30</b> Marks
	Assignment/Seminar- <b>10</b> Total Marks- <b>30</b>	
<b>End Semester Exam (ESE):</b>	<b>Two section- A &amp; B</b> Section A: Q1. Objective-10x1=10 Mark; Q2. Short answer type-5x4=20 Marks Section B: Descriptive answer type qts., 1 out of 2 from each unit-4x10=40 Marks	

**Name and Signature of Convener & Members: (CBOS)**

*Ammini*

*Sal* *[Signature]* *[Signature]*  
*[Signature]*