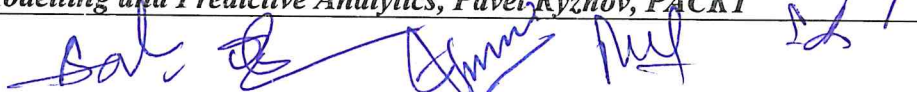


FOUR YEAR UNDERGRADUATE PROGRAM (2024-28)

DEPARTMENT OF Management

COURSE CURRICULUM

PART-A: Introduction			
Program: Bachelor in Business Administration (Certificate / Diploma / Degree/Honors)		Semester-VIII	Session: 2024-2028
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"> ➤ 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	Credit Value	4 Credits	Credit=15 Hours-learning & Observation
7	Total Marks	Max. Marks: 100	Min Passing Marks: 40
PART-B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period) – 60 Periods (60 Hours)			
Unit	Topics (Course contents)		No. of Period
I	Financial Analytics: 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	Access to Financial Data Using Latest Technology: 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	Time Series Modeling: 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	Python: 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
Keywords	Financial Analytics, Financial Data, Time Series, Python.		
PART-C: Learning Resources			
Text Books, Reference Books and Others			
<ol style="list-style-type: none"> 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**SuggestedContinuousEvaluation Methods:**

Maximum Marks: 100Marks

ContinuousInternalAssessment(CIA): 30Marks

EndSemesterExam(ESE): 70 Marks

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

NameandSignatureofConvener&Members: (CBOS)

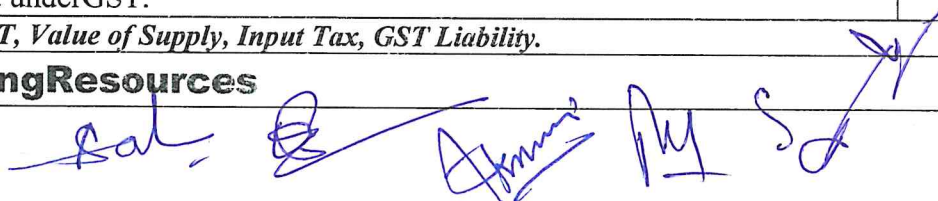
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FOUR YEAR UNDERGRADUATE PROGRAM (2024-28)

DEPARTMENT OF MANAGEMENT

COURSE CURRICULUM

PART-A: Introduction			
Program: Bachelor in Business Administration (Certificate / Diploma / Degree/Honors)		Semester-VIII	Session: 2024-28
1	Course Code	BBSE -10	
2	Course Title	Elective B – Finance: Goods and Service Tax	
	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"> ➤ Learn the basics of taxation, including the meaning and types of taxes, and the differences between direct and indirect taxation. ➤ Analyze the history of indirect taxation in India and the structure of the Indian tax system. ➤ 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 availing it, and apply this knowledge to calculate net GST liability. 	
6	Credit Value	4 Credits	Credit = 15 Hours - learning & Observation
7	Total Marks	Max. Marks: 100	Min Passing Marks: 40
PART-B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period) – 60 Periods (60 Hours)			
Unit	Topics (Course contents)		No. of Period
I	Basics of Taxation: Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History 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 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	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 for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.		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 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			



TextBooks,ReferenceBooksand Others		
<p>1. <i>Rajesh Kumar and Mahadev, "Indirect Taxes", Mc Graw Hill Education</i> 2. <i>Datey, V S, "Indirect Taxes", Taxmann Publications.</i> 3. <i>Hiregange et al, "Indirect Taxes:,Puliani and Puliani.</i> 4. <i>Haldia, Arpit, "GST Made Easy", Taxmann Publications.</i> 5. <i>Chaudhary, Dalmia, Girdharwal, "GST – A Practical Approach", Taxmann Publications.</i> 6. <i>Garg, Kamal, "Understanding GST", Bharat Publications.</i> 7. <i>Hiregange, Jain and Naik, "Students' Handbook on Goods and Services Tax", Puliani and Puliani</i></p>		
Online Resources–		
https://www.gstzen.in/a/resources.html&ved		
https://www.gstzen.in/a/resources.html&ved		
PART-D:AssessmentandEvaluation		
SuggestedContinuousEvaluation 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=10Mark;Q2.Short answer-type-5x4=20Marks SectionB:Descriptiveanswertypeqts.,1outof2fromeachunit-4x10=40Marks	

NameandSignatureofConvener&MembersofCBoS:

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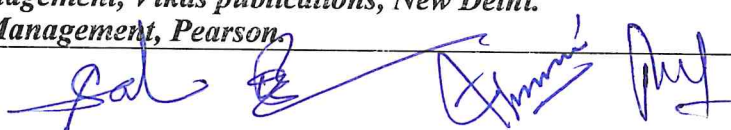



FOUR YEAR UNDERGRADUATE PROGRAM (2024-28)

DEPARTMENT OF MANAGEMENT

COURSE CURRICULUM

PART-A: Introduction			
Program: Bachelor in Business Administration (Certificate / Diploma / Degree/Honors)		Semester-VIII	Session: 2024-2025
1	Course Code	BBSE -11	
2	Course Title	Elective B – Finance: Corporate Financial Management	
	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"> ➤ 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	Credit Value	4 Credits	Credit=15 Hours-learning & Observation
7	Total Marks	Max. Marks: 100	Min Passing Marks: 40
PART-B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period) – 60 Periods (60 Hours)			
Unit	Topics (Course contents)		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 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.		15
IV	Mergers and Acquisitions: 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.		15
Keywords		<i>Cost of Capital, Dividend, Risk, Mergers, Acquisitions.</i>	
PART-C: Learning Resources			
Text Books, Reference Books and Others			
1. I M Pandey, Financial management, Vikas publications, New Delhi.			
2. Abrish Gupta, 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.
 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 Convener & Members:

(Handwritten signatures in blue ink)