MUSLIM ARTS COLLEGE

(Accredited by NAAC with B+ grade & Affiliated to ManonmaniamSundaranar University, Tirunelveli; Recognized US 2(f) 12 (B) of UGC Act.)

Thiruvithancode, Kanyakumari District, Tamil Nadu - 629174.

DEPARTMENT OF COMMERCE

CBCS SYLLABUS

Learning Outcome-based Curriculum Framework for

COMMERCE(MCOM)

Applicable for students admitted from June 2026 as per the Resolutions of the Academic Council Meeting held on 01.06.2026

Vision

- To provide a conducive environment for quality education in Commerce, Entrepreneurship, and Research through innovative teaching practices, while maintaining a balance between modern and traditional values and promoting ethical and human-centered learning.

Mission

- To create a healthy environment for teaching, learning, and research
- To provide resources and facilities that support innovation and academic growth
- To encourage entrepreneurship and self-reliance among students
- To promote ethical values and responsible citizenship

Academic and Professional Attributes of M.Com Graduates

Graduates of the **Master of Commerce (M.Com.)** programme are expected to possess the following academic, professional, and personal attributes:

1. **Advanced Commerce Knowledge** – Demonstrate comprehensive knowledge of accounting, finance, taxation, banking, auditing, marketing, economics, business law, and contemporary commerce.
2. **Research and Analytical Competence** – Apply quantitative and qualitative research methods, analytical reasoning, and critical thinking to solve complex business and economic problems.
3. **Professional and Managerial Skills** – Exhibit leadership, decision-making, strategic planning, problem-solving, and organizational skills in diverse business and professional environments.
4. **Digital and Technological Proficiency** – Utilize digital technologies, accounting software, data analytics, financial technologies (FinTech), and business information systems effectively.
5. **Entrepreneurial and Innovative Mindset** – Identify business opportunities, promote entrepreneurship, innovation, and sustainable business development.
6. **Ethical and Social Responsibility** – Demonstrate integrity, professional ethics, corporate governance, environmental consciousness, and commitment to responsible citizenship.
7. **Effective Communication and Collaboration** – Communicate professionally through oral, written, interpersonal, and digital modes while working effectively in multidisciplinary and multicultural teams.
8. **Global Business Perspective** – Understand national and international business environments, global markets, trade practices, and emerging economic trends for informed managerial decisions.
9. **Lifelong Learning and Adaptability** – Engage in continuous professional development, independent learning, research, and adaptation to technological and business transformations.
10. **Career Readiness and Professional Excellence** – Demonstrate competencies required for careers in academia, research, finance, banking, taxation, auditing, corporate management, entrepreneurship, public service, and higher education.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO No.	Programme Educational Objectives (PEOs)	Mapping with Mission
PEO1	Demonstrate advanced knowledge and professional competence in commerce, accounting, finance, taxation, business management, and related disciplines.	**M1, M2**

PEO2	Apply analytical thinking, research skills, and innovative approaches to solve complex business, financial, and organizational problems.	**M1, M2**
PEO3	Exhibit leadership, entrepreneurial competencies, ethical values, and social responsibility in professional and business practices.	**M3, M4**
PEO4	Pursue lifelong learning, higher education, professional certifications, research, and continuous career development in the dynamic global business environment.	**M2, M3, M4**

Programme Outcomes (POs)

PO No.	Programme Outcomes (POs)	Mapping with PEOs
PO1	Demonstrate advanced disciplinary knowledge in commerce, accounting, finance, taxation, auditing, economics, and business management.	**PEO1**
PO2	Analyze complex business, financial, and economic issues using quantitative, qualitative, and research-based approaches.	**PEO1, PEO2**
PO3	Apply critical thinking, problem-solving, and strategic decision-making skills in professional and organizational contexts.	**PEO2**
PO4	Utilize digital technologies, business analytics, accounting software, financial technologies (FinTech), and emerging business tools effectively.	**PEO1, PEO2**
PO5	Demonstrate leadership, entrepreneurship, innovation, teamwork, and managerial competencies for sustainable organizational development.	**PEO3**
PO6	Exhibit professional ethics, corporate governance, social responsibility, and environmental sustainability in business practices.	**PEO3**
PO7	Communicate effectively through oral, written, interpersonal, and digital modes in academic, professional, and research environments.	**PEO1, PEO3**
PO8	Engage in lifelong learning, independent research, professional development, and global business practices for continuous career advancement.	**PEO4**

Programme Specific Outcomes (PSOs)

PSO No.	Programme Specific Outcomes (PSOs)	Mapping with POs
PSO1	Demonstrate advanced knowledge and professional competence in accounting, finance, taxation, auditing, banking, insurance, marketing, and commerce.	**PO1, PO2, PO3**
PSO2	Apply research methodologies, statistical tools, digital technologies, business analytics, and financial software to solve business and economic problems.	**PO2, PO3, PO4**
PSO3	Exhibit leadership, entrepreneurial skills, strategic management, innovation, ethical values, and effective communication in professional environments.	**PO5, PO6, PO7**

PSO4	Conduct independent research, contribute to academic scholarship, and pursue lifelong learning for higher education and professional excellence.	**PO2, PO4, PO8**
PSO5	Demonstrate competencies required for careers in academia, research, banking, finance, taxation, auditing, corporate management, entrepreneurship, consultancy, and public service.	**PO5, PO6, PO7, PO8**

Mapping of Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

PSOs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
PSO1	**3**	**3**	**3**	**2**	**2**	**2**	**2**	**2**
PSO2	**2**	**3**	**3**	**3**	**2**	**2**	**2**	**3**
PSO3	**2**	**2**	**3**	**2**	**3**	**3**	**3**	**2**
PSO4	**2**	**3**	**2**	**3**	**2**	**2**	**2**	**3**
PSO5	**2**	**2**	**2**	**2**	**3**	**3**	**3**	**3**

•3 – High Correlation •2 – Moderate Correlation •1 – Low Correlation

COURSES OFFERED
SEMESTER I

Core / Elective	Course Code	Course Title	Credits	Hours/Week
Core I	NMCO11	Business Finance	**5**	**6**
Core II	NMCO12	Digital Marketing	**5**	**6**
Core III	NMCO13	Banking and Insurance	**4**	**6**
Elective IA/ Elective IB	NECO11/ NECO12	Security Analysis and Portfolio Management/ Operations Research	**3**	**4**
Elective IIA/ Elective IIB	NECO13/ NECO14	Behavioural Finance/ Export–Import Procedures and Documentation	**3**	**4**
Skill Enhancement	NSCO11	AI and Data Analytics for Accounting and Business	**2**	**4**
		Total (with one Elective I and one Elective II chosen)	**22**	**30**

*Students shall choose any one Elective Course offered by the Department.

SEMESTER I

CORE COURSE I: BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours/ Week	CIA	External	Total
NMCO11	**Business Finance**	**Core I**	**5**	**1**	**–**	**–**	**6**	**6**	**25**	**75**	**100**

Learning Objectives

The course objectivesare:

1. To provide a comprehensive understanding of the principles, objectives, and scope of business finance and financial management.
2. To develop the ability to analyze financial risk and evaluate investment proposals using appropriate financial techniques.
3. To examine various sources of long-term, short-term, and start-up financing, including leasing and venture capital.
4. To equip students with knowledge of working capital management, including cash, receivables, and inventory management strategies.
5. To enable students to evaluate capital budgeting decisions and international financial management practices in multinational corporations (MNCs).

Course Content

Unit	Contents	No. of Hours
I	**Introduction to Business Finance and Time Value of Money** – Meaning, Objectives and Scope of Business Finance – Time Value of Money – Compounding and Discounting Techniques – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective Rate of Interest – Doubling Period (Rule of 69 and Rule of 72) – Practical Problems.	**21**
II	**Risk Management** – Meaning of Risk and Uncertainty – Sources of Risk – Measurement of Risk and Return – Risk–Return Relationship – Evaluation of Investment Proposals under Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging Currency Risk.	**21**
III	**Startup Financing and Leasing** – Startup Financing: Meaning, Sources and Modes (Bootstrapping, Angel Investors, Venture Capital Funds) – Leasing: Meaning and Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial Evaluation from the Perspective of Lessor and Lessee.	**21**
IV	**Cash, Receivable and Inventory Management** – Cash Management: Meaning, Objectives, Importance, Cash Cycle, Minimum Operating Cash,	**21**

	Safety Level of Cash and Optimum Cash Balance – Receivable Management: Credit Policy, Debt Collection Period, Ageing Schedule, Factoring and Evaluation of Investment in Receivables – Inventory Management: Meaning, Objectives, Economic Order Quantity (EOQ) with Price Breaks and ABC Analysis.	
V	**Multinational Capital Budgeting** – Meaning, Process and Complexities of Multinational Capital Budgeting – Factors Affecting International Capital Investment Decisions – International Sources of Finance – Capital Budgeting Techniques: Discounted Payback Period, Net Present Value (NPV), Profitability Index (PI), Net Profitability Index (NPI), Internal Rate of Return (IRR) – Capital Rationing – Risk Analysis Techniques in Capital Budgeting.	**21**

Course Outcomes (COs)

Upon successful completion of the course, students will be able to:

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts, objectives, scope of business finance, and apply the principles of the time value of money in financial decision-making.	**K2**
CO2	Analyze investment risk and return, evaluate financial proposals, and apply appropriate risk management techniques, including portfolio analysis and currency risk hedging.	**K4**
CO3	Assess various startup financing options and leasing decisions by evaluating their financial implications for businesses, lessors, and lessees.	**K5**
CO4	Apply advanced techniques of cash, receivables, and inventory management to optimize working capital and improve organizational financial efficiency.	**K3**
CO5	Evaluate multinational capital budgeting decisions using appropriate capital budgeting techniques, international financing sources, capital rationing, and risk analysis methods.	**K5**

Bloom's Taxonomy Levels

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

S. No.	Book
1.	Maheshwari, S. N. (2019). *Financial Management: Principles and Practices*. 15th Edition, Sultan Chand & Sons, New Delhi.
2.	Khan, M. Y., & Jain, P. K. (2011). *Financial Management: Text, Problems and Cases*. 8th Edition, McGraw Hill Education, New Delhi.
3.	Prasanna Chandra. (2019). *Financial Management: Theory and Practice*. 10th Edition, McGraw Hill Education, New Delhi.
4.	Apte, P. G. (2020). *International Financial Management*. 8th Edition, McGraw Hill Education, New Delhi.
5.	Pandey, I. M. (2021). *Financial Management*. 12th Edition, Pearson India Education Services Pvt. Ltd., Noida.

S. No.	Book
1.	Kulkarni, P. V., &Satyaprasad, B. G. (2015). *Financial Management*. 14th Edition, Himalaya Publishing House Pvt. Ltd., Mumbai.
2.	Rustagi, R. P. (2022). *Financial Management: Theory, Concepts and Problems*. 6th Edition, Taxmann Publications Pvt. Ltd., New Delhi.
3.	ArokiamaryGeetha Rufus, Ramani, N., et al. (2017). *Financial Management*. 1st Edition, Himalaya Publishing House Pvt. Ltd., Mumbai.
4.	Brigham, Eugene F., &Ehrhardt, Michael C. (2022). *Financial Management: Theory and Practice*. Cengage Learning.
5.	Brealey, Richard A., Myers, Stewart C., & Allen, Franklin. (2023). *Principles of Corporate Finance*. McGraw Hill Education.
6.	Van Horne, James C., &Wachowicz, John M. Jr. (2017). *Fundamentals of Financial Management*. Pearson Education.
7.	Damodaran, Aswath. (2015). *Corporate Finance: Theory and Practice*. Wiley India.
8.	Ross, Stephen A., Westerfield, Randolph W., Jordan, Bradford D., Lim, Joey, & Tan, Ruth. (2022). *Fundamentals of Corporate Finance (Asia Global Edition)*. McGraw Hill Education.

Journals

1. *Journal of Finance*
2. *Financial Management*
3. *Journal of Corporate Finance*
4. *The ICFAI Journal of Applied Finance*
5. *The Chartered Accountant (ICAI)*

S. No.	Web Resource
1.	Investopedia – Financial Management: https://www.investopedia.com
2.	Corporate Finance Institute (CFI): https://corporatefinanceinstitute.com
3.	Reserve Bank of India (RBI): https://www.rbi.org.in
4.	Securities and Exchange Board of India (SEBI): https://www.sebi.gov.in
5.	National Stock Exchange of India (NSE): https://www.nseindia.com
6.	Bombay Stock Exchange (BSE): https://www.bseindia.com
7.	Ministry of Corporate Affairs (MCA): https://www.mca.gov.in
8.	NPTEL – Financial Management Courses: https://nptel.a

MappingwithProgrammeOutcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	2	2	2	2	2
CO2	3	3	3	2	2	2	2	2
CO3	2	3	3	2	3	2	2	2
CO4	2	3	3	3	2	2	2	2
CO5	3	3	3	3	2	2	2	3
Weightage	**13**	**14**	**14**	**12**	**11**	**10**	**10**	**11**
Weighted Percentage of Course Contribution	**2.6**	**2.8**	**2.8**	**2.4**	**2.2**	**2.0**	**2.0**	**2.2**

3 – Strong, 2 – Medium , 1 – Low

MappingwithProgrammeSpecificOutcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	3	2
CO3	2	3	3	2	3
CO4	2	3	2	3	2
CO5	3	3	3	3	3
Weightage	**13**	**14**	**12**	**13**	**12**
Weighted Percentage of Course Contribution to PSOs	**2.6**	**2.8**	**2.4**	**2.6**	**2.4**

3 – Strong, 2 – Medium , 1 – Low

FIRST YEAR - SEMESTER I

CORE II - DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours/Week	CIA	External	Total
NMCO12	**Digital Marketing**	**Core II**	**6**	**-**	**–**	**–**	**6**	**6**	**25**	**75**	**100**

Learning Objectives

The course aims to:

1. To provide a comprehensive understanding of digital marketing concepts, tools, channels, and emerging technologies in the digital business environment.
2. To develop the ability to design and implement effective online marketing strategies using the digital marketing mix and consumer segmentation techniques.
3. To familiarize students with various digital media platforms, social media marketing, search engine marketing, and online campaign management.
4. To equip students with knowledge of online consumer behaviour, electronic customer relationship management (e-CRM), and database marketing.
5. To enable students to analyze digital marketing performance using web analytics, social media metrics, digital branding, and gamification techniques for strategic decision-making.

Course Content

Unit	Contents	No. of Hours
I	**Introduction to Digital Marketing** – Meaning and Evolution of Digital Marketing – Transition from Traditional to Digital Marketing – Growth of the Internet, E-Business and E-Commerce – Digital Marketing Channels – Applications, Benefits and Challenges – Success Factors in Digital Marketing – Emerging Trends: Big Data, Internet of Things (IoT), Hyperlocal Marketing, Segmented Digital Marketing – Career Opportunities in Digital Marketing.	**21**
II	**Online Marketing Mix** – Online Marketing Mix – E-Product – E-Price – E-Place – E-Promotion – Consumer Segmentation, Targeting and Positioning (STP) – Consumer Behaviour in Online Shopping – Website Characteristics Affecting Purchase Decisions – Distribution Strategies – Impact of Digitization on Marketing Mix Decisions.	**21**
III	**Digital Media Channels** – Search Engine Marketing (SEM) – Electronic Public Relations (e-PR) – Affiliate Marketing – Interactive Display Advertising – Email Marketing – Mobile Marketing – Social Media Marketing – Viral Marketing – Online Campaign Management using	**21**

	Facebook, X (Twitter), Instagram, LinkedIn, Pinterest, Snapchat and YouTube – Metaverse Marketing – Advantages and Limitations of Digital Media Channels.	
IV	**Online Consumer Behaviour** – Online Consumer Behaviour – Cultural Influences on Website Design – Consumer Website Visit Models – Online Consumer Decision-Making Process – Database Marketing – Electronic Customer Relationship Management (e-CRM): Goals, Process, Benefits and Applications – Next-Generation CRM Technologies.	**21**
V	**Digital Brand Analysis**–Introduction to Digital Branding- Consumer Behaviour Analysits-Grand Performance Analysis- Digital Brand Analysis – Market Influence Analytics – Consumer-Generated Content – Opinion Leaders – Peer Reviews – Word-of-Mouth Marketing – Gamification and Game-Based Marketing – Consumer Motivation and Business Applications.	**21**

S. No.	**Book**
1.	Puneet Singh Bhatia. (2019). *Fundamentals of Digital Marketing*. 2nd Edition, Pearson Education Pvt. Ltd., Noida.
2.	Dave Chaffey & Fiona Ellis-Chadwick. (2019). *Digital Marketing*. Pearson Education Pvt. Ltd., Noida.
3.	Chuck Hemann& Ken Burbary. (2019). *Digital Marketing Analytics*. Pearson Education Pvt. Ltd., Noida.
4.	Seema Gupta. (2022). *Digital Marketing*. 3rd Edition, McGraw Hill Publications, Noida.
5.	Kailash Chandra Upadhyay. (2021). *Digital Marketing: Complete Digital Marketing Tutorial*. Notion Press, Chennai.
6.	Michael Branding. (2021). *Digital Marketing*. Empire Publications India Private Ltd., New Delhi.

S. No.	**Book**
1.	VandanaAhuja. (2016). *Digital Marketing*. Oxford University Press, London.
2.	Ryan Deiss& Russ Henneberry. (2017). *Digital Marketing for Dummies*. John Wiley & Sons Inc., Hoboken.
3.	Alan Charlesworth. (2014). *Digital Marketing: A Practical Approach*. Routledge, London.
4.	Simon Kingsnorth. (2022). *Digital Marketing Strategy: An Integrated Approach to Online Marketing*. Kogan Page Ltd., United Kingdom.
5.	MoutusyMaity. (2022). *Digital Marketing*. 2nd Edition, Oxford University Press, London.

S. No.	**Book**
1.	VandanaAhuja. (2016). *Digital Marketing*. Oxford University Press, London.
2.	Ryan Deiss& Russ Henneberry. (2017). *Digital Marketing for Dummies*. John Wiley & Sons Inc., Hoboken.

3.	Alan Charlesworth. (2014). *Digital Marketing: A Practical Approach*. Routledge, London.
4.	Simon Kingsnorth. (2022). *Digital Marketing Strategy: An Integrated Approach to Online Marketing*. Kogan Page Ltd., United Kingdom.
5.	MoutusyMaity. (2022). *Digital Marketing*. 2nd Edition, Oxford University Press, London.

Course Outcomes

Upon successful completion of the course, students will be able to:

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts, evolution, channels, applications, and emerging trends of digital marketing in the modern business environment.	**K2**
CO2	Apply the digital marketing mix, consumer segmentation, targeting, positioning, and online marketing strategies to solve business problems.	**K3**
CO3	Analyze the effectiveness of various digital media channels, search engine marketing, social media platforms, and online promotional campaigns.	**K4**
CO4	Evaluate online consumer behaviour, electronic customer relationship management (e-CRM), and database marketing for enhancing customer engagement and business performance.	**K5**
CO5	Design data-driven digital marketing strategies using digital analytics, social media metrics, brand analytics, and gamification techniques to improve organizational competitiveness.	**K6**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

MappingwithProgrammeOutcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	2	2	2
CO2	3	3	3	3	2	2	2	2
CO3	2	3	3	3	3	2	2	2
CO4	2	3	3	2	3	3	2	2
CO5	3	3	3	3	3	3	2	3
Weightage	**13**	**14**	**14**	**14**	**13**	**12**	**10**	**11**
Weighted Percentage of Course Contribution to POs	**2.6**	**2.8**	**2.8**	**2.8**	**2.6**	**2.4**	**2.0**	**2.2**

3 – Strong, 2 – Medium , 1 – Low

MappingwithProgrammeSpecificOutcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	3	2
CO3	2	3	3	3	2
CO4	2	3	3	2	3
CO5	3	3	3	3	3
Weightage	**13**	**14**	**13**	**13**	**12**

Weighted Percentage of Course Contribution to PSOs	2.6	2.8	2.6	2.6	2.4

FIRST YEAR - SEMESTER I

Core III- BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours/Week	CIA	External	Total
NMCO13	**Banking and Insurance**	**Core III**	**4**	**2**	**–**	**–**	**6**	**6**	**25**	**75**	**100**

Learning Objectives

The course objectives are:

1. To provide a comprehensive understanding of the structure, functions, and contemporary developments in the banking sector, including digital banking and financial technologies.
2. To develop knowledge of emerging banking innovations such as FinTech, Blockchain, Artificial Intelligence (AI), Cloud Banking, and Central Bank Digital Currency (CBDC).
3. To familiarize students with the Indian insurance industry, insurance contracts, regulatory framework, and the role of insurance intermediaries.
4. To enhance understanding of customer relationship management, ethical practices, grievance redressal mechanisms, and regulatory compliance in the insurance sector.
5. To develop analytical skills in identifying, assessing, and managing risks in banking

Course Content

Unit	Contents	No. of Hours
I	**Introduction to Banking** – Evolution and History of Banking – Transformation in Modern Banking – Customer Shift in Banking – FinTech: Overview, Financial Disruptors, Digital Financial Revolution and Future Outlook – Digital Banking – Electronic Payment Systems – Electronic Fund Transfer (EFT) – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT – SFMS – SWIFT.	18
II	**Contemporary Developments in Banking** – Distributed Ledger Technology (DLT) – Blockchain: Meaning, Structure, Types and Applications – DLT vs. Blockchain – Benefits of Blockchain – Cryptocurrencies – Central Bank Digital Currency (CBDC) – Role of DLT in Financial Services – Artificial Intelligence in Banking: Concepts, Applications and Future – Cloud Banking: Meaning, Features and Benefits.	18

III	**Indian Insurance Market** – History and Development of Insurance in India – Meaning, Functions and Principles of Insurance – Insurance Contracts – Indian Insurance Market – Insurance Sector Reforms – Insurance Organizations and Organizational Structure – Insurance Intermediaries: Brokers, Agents, Surveyors, Loss Assessors and Third-Party Administrators – Procedures and Code of Conduct.	**18**
IV	**Customer Services in Insurance** – Customer Service and Service Quality in Insurance – Role of Insurance Agents – Communication and Customer Relationship Management – Ethics in Insurance – Grievance Redressal Mechanism – Integrated Grievance Management System (IGMS) – Insurance Ombudsman – Insurance Regulatory and Development Authority of India (IRDAI): Act, Regulations and Guidelines.	**18**
V	**Risk Management in Banking and Insurance** – Concepts of Risk and Risk Management – Types of Risks in Banking and Insurance – Risk Assessment and Control – Methods and Tools of Risk Management – Risk Management Practices for Individuals and Corporations – Emerging Risk Management Frameworks in Financial Institutions.	**18**
	Course Pattern: Theory:60%Case Studies / Practical Applications:40%	

S. No.	**Text Book**
1.	Indian Institute of Banking and Finance (IIBF). **Principles and Practices of Banking.** 5th Edition, Macmillan Education India Pvt. Ltd., Noida, 2021.
2.	Mishra, M. N. & Mishra, S. B. **Insurance: Principles and Practice.** 22nd Edition, S. Chand & Company Ltd., New Delhi, 2016.
3.	Emmett J. Vaughan & Therese M. Vaughan. **Fundamentals of Risk and Insurance.** 11th Edition, John Wiley & Sons, New Jersey, 2013.
4.	Theo Lynn, John G. Mooney, PierangeloRosati& Mark Cummins. **Disrupting Finance: FinTech and Strategy in the 21st Century.** Palgrave Macmillan, New York, 2018.
5.	Sundharam, K.P.M. &Varshney, P. N. **Banking Theory, Law and Practice.** 20th Edition, Sultan Chand & Sons, New Delhi, 2020.

S. No.	**Reference Book**
1.	Gordon, E. &Natarajan, K. **Banking Theory, Law and Practice.** 9th Edition, Himalaya Publishing House Pvt. Ltd., Mumbai, 2022.
2.	Gupta, P. K. **Insurance and Risk Management.** 6th Edition, Himalaya Publishing House Pvt. Ltd., Mumbai, 2021.
3.	Susanne Chishti& Janos Barberis (Eds.). **The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries.** John Wiley & Sons, 2016.
4.	Indian Institute of Banking and Finance (IIBF). **Bank Financial Management.** Macmillan Education India Pvt. Ltd., Latest Edition.
5.	Rejda, George E. & McNamara, Michael. **Principles of Risk Management and Insurance.** 14th Edition, Pearson, 2021.

Note: Latest editions of the prescribed textbooks and reference books may be used.

S. No.	Web Resource
1.	Reserve Bank of India (RBI): https://www.rbi.org.in
2.	Insurance Regulatory and Development Authority of India (IRDAI): https://www.irdai.gov.in
3.	Indian Institute of Banking and Finance (IIBF): https://www.iibf.org.in
4.	National Payments Corporation of India (NPCI): https://www.npci.org.in
5.	Corporate Finance Institute – FinTech Resources: https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology
6.	SWIFT Official Website: https://www.swift.com
7.	Bank for International Settlements (BIS) – CBDC Resources: https://www.bis.org
8.	Investopedia – Banking, Insurance &FinTech: https://www.investopedia.com
9.	NPTEL Online Courses: https://nptel.ac.in
10.	Ministry of Finance, Government of India: https://financialservices.gov.in

Course Outcomes

Upon successful completion of the course, students will be able to:

CO No.	Course Outcomes	BT Level
CO1	Explain the evolution of banking, digital banking systems, electronic payment mechanisms, and emerging financial technologies in the banking sector.	**K2**
CO2	Analyze contemporary developments in banking, including FinTech, Blockchain, Artificial Intelligence, Cloud Banking, and Central Bank Digital Currency (CBDC).	**K4**
CO3	Examine the structure, functioning, regulatory framework, and intermediaries of the Indian insurance industry.	**K4**
CO4	Evaluate customer service practices, ethical standards, grievance redressal systems, and regulatory guidelines governing the insurance sector.	**K5**
CO5	Design and recommend appropriate risk management strategies and control mechanisms for banking and insurance organizations.	**K6**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

MappingwithProgrammeOutcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	2	2	2
CO2	3	3	3	3	3	2	2	2
CO3	3	3	2	2	2	2	3	2
CO4	2	3	3	2	2	3	3	2
CO5	3	3	3	3	2	3	2	3
Weightage	**14**	**14**	**13**	**13**	**11**	**12**	**12**	**11**
Weighted Percentage of Course Contribution to POs	**2.8**	**2.8**	**2.6**	**2.6**	**2.2**	**2.4**	**2.4**	**2.2**

3 – Strong, 2 – Medium, 1 - Low

MappingwithProgrammeSpecificOutcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	3	2
CO3	3	3	3	2	2
CO4	2	3	3	3	2
CO5	3	3	3	3	3
Weightage	**14**	**14**	**13**	**13**	**11**
Weighted Percentage of Course Contribution to PSOs	**2.8**	**2.8**	**2.6**	**2.6**	**2.2**

3 – Strong, 2 – Medium, 1 - Low

FIRST YEAR - SEMESTER I

ELECTIVE -I

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours/Week	CIA	External	Total
NECO11	**Security Analysis and Portfolio Management**	**Elective – I A**	**4**	**-**	**–**	**–**	**4**	**4**	**25**	**75**	**100**

Learning Objectives

The course objectives are:

1. To provide a comprehensive understanding of investment principles, portfolio management strategies, and investment avenues.
2. To develop the ability to value financial securities using appropriate valuation techniques and financial models.
3. To equip students with analytical skills in applying fundamental and technical analysis for investment decisions.
4. To familiarize students with modern portfolio theories and asset pricing models used in portfolio construction.
5. To enable students to evaluate portfolio performance and formulate appropriate portfolio revision strategies for wealth maximization.

Course Content

Unit	Contents	No. of Hours
I	**Investment and Portfolio Management** – Meaning, Nature and Scope of Investment – Investment vs. Speculation – Types of Investors – Investment Avenues – Factors Influencing Investment Decisions – Portfolio Management: Meaning, Objectives and Significance – Active vs. Passive Portfolio Management – Strategic vs. Tactical Asset Allocation – Factors Affecting Portfolio Management Decisions.	**15**
II	**Valuation of Securities** – Bond: Meaning, Features, Types, Bond Pricing,	**15**

	Yield and Interest Rates – Price Volatility of Bonds – Macaulay Duration and Modified Duration – Preference Shares: Features, Valuation and Yield – Holding Period Return – Yield to Call – Present Value Concept – Equity Share Valuation Models.	
III	**Fundamental and Technical Analysis** – Fundamental Analysis: Economic, Industry and Company Analysis – Technical Analysis: Meaning, Assumptions, Advantages and Limitations – Dow Theory – Chart Types and Patterns – Trend Analysis – Support and Resistance – Volume Analysis – Technical Indicators and Oscillators – Simple Moving Average (SMA) – Exponential Moving Average (EMA) – Relative Strength Index (RSI) – Bollinger Bands – Elliott Wave Theory.	**15**
IV	**Portfolio Theories and Efficient Market Hypothesis** – Efficient Market Hypothesis (EMH) – Markowitz Portfolio Theory – Arbitrage Pricing Theory (APT) – Sharpe's Single Index Model – Capital Asset Pricing Model (CAPM) – Applications in Portfolio Selection.	**15**
V	**Portfolio Performance Evaluation** – Meaning and Need for Portfolio Evaluation – Measurement of Portfolio Returns – Sharpe Ratio – Treynor Ratio – Jensen's Differential Return – Portfolio Revision – Need and Strategies for Portfolio Revision – Formula Plans.	**15**

S. No.	Text Book
1.	Prasanna Chandra. *Investment Analysis and Portfolio Management*. 6th Edition, McGraw Hill Education, Noida, 2021.
2.	Rustagi, R. P. *Investment Analysis and Portfolio Management*. 5th Edition, Sultan Chand & Sons, New Delhi, 2022.
3.	Bhalla, V. K. *Investment Management*. 19th Edition, S. Chand & Company Ltd., New Delhi, 2019.

S. No.	**Reference Book**
1.	Fischer, Donald E., Jordan, Ronald J., &Pradhan, Ashwini K. *Security Analysis and Portfolio Management*. 7th Edition, Pearson India Education Services Pvt. Ltd., Noida, 2018.
2.	Avadhani, V. A. *Securities Analysis and Portfolio Management*. 12th Edition, Himalaya Publishing House, Mumbai, 2016.
3.	Ranganathan, M., &Madhumathi, R. *Security Analysis and Portfolio Management*. 2nd Edition, Pearson Education India Pvt. Ltd., Noida, 2012.
4.	PunithavathyPandian. *Securities Analysis and Portfolio Management*. Himalaya Publishing House Pvt. Ltd., Mumbai, 2019.
5.	Mukherjee, Subrata. *Security Analysis and Portfolio Management*. S. Chand & Company Ltd., New Delhi, 2021.

S. No.	**Web Resource**
1	Investopedia – Investment & Portfolio Management: https://www.investopedia.com
2	Securities and Exchange Board of India (SEBI): https://www.sebi.gov.in

3	National Stock Exchange of India (NSE): https://www.nseindia.com
4	National Institute of Securities Markets (NISM): https://www.nism.ac.in
5	Reserve Bank of India (RBI): https://www.rbi.org.in

Course Outcomes

Upon successful completion of the course, students will be able to:

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts of investment, portfolio management, investment avenues, and asset allocation strategies.	**K2**
CO2	Apply security valuation techniques to bonds, preference shares, and equity securities for investment decision-making.	**K3**
CO3	Analyze investment opportunities using fundamental and technical analysis tools and market indicators.	**K4**
CO4	Evaluate portfolio construction using Efficient Market Hypothesis, Markowitz Model, APT, Sharpe's Model, and CAPM.	**K5**
CO5	Design and evaluate investment portfolios using portfolio performance measures and portfolio revision techniques.	**K6**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

Mapping of Course Outcomes (COs) with Programme Outcomes (POs)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	2	2	2	2	2
CO2	3	3	3	2	2	2	2	2
CO3	3	3	3	3	2	2	2	2
CO4	3	3	3	3	3	2	2	2
CO5	3	3	3	3	3	3	2	3
Weightage	**15**	**14**	**14**	**13**	**12**	**11**	**10**	**11**
Weighted Percentage of Course Contribution to POs	**3.0**	**2.8**	**2.8**	**2.6**	**2.4**	**2.2**	**2.0**	**2.2**

3 – Strong, 2 – Medium, 1 – Low

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	3	3	3	2
CO5	3	3	3	3	3
Weightage	**15**	**14**	**13**	**12**	**11**
Weighted Percentage of Course Contribution to PSOs	**3.0**	**2.8**	**2.6**	**2.4**	**2.2**

3 – Strong, 2 – Medium, 1 – Low

SEMESTER I

ELECTIVE -IB: OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	CIA	External	Total
NECO12	**Operations Research**	**Elective – I B**	**3**	**1**	**–**	**–**	**4**	**4**	**25**	**75**	**100**

Learning Objectives

The course objectives are:

1. To provide a comprehensive understanding of Operations Research techniques for scientific business decision-making.
2. To develop analytical skills in solving optimization problems using linear programming, transportation, and assignment models.
3. To familiarize students with sequencing models and game theory for operational and competitive decision-making.
4. To equip students with project management and replacement decision techniques using PERT, CPM, and replacement models.
5. To enable students to apply decision tree analysis and queuing models for solving complex managerial and operational problems.

Course Content

Unit	Contents	No. of Hours
I	**Introduction and Linear Programming** – Meaning, Nature, Scope, Applications, Uses and Limitations of Operations Research – Linear Programming Problem (LPP): Formulation – Graphical Method – Simplex Method – Big-M Method – Business Applications of Linear Programming.	15
II	**Transportation and Assignment Problems** – Transportation Problem: Assumptions, Formulation – Initial Basic Feasible Solutions (North-West Corner Rule, Least Cost Method, Vogel's Approximation Method) – Optimal Solution (Stepping Stone Method and MODI Method) – Degeneracy – Assignment Problem: Formulation – Hungarian Method – Applications in Business Decision Making.	15
III	**Sequencing and Game Theory** – Sequencing Problems: Processing of *n* Jobs through One, Two and Three Machines – Principles and Applications – Game Theory: Concepts, Assumptions and Rules – Two-Person Zero-Sum Games – Mixed Strategies – Graphical Solutions for $2 \times n$ and $m \times 2$ Games.	15
IV	**Replacement Models and Network Analysis** – Replacement Problems: Individual and Group Replacement Models – Network Analysis – Programme Evaluation and Review Technique (PERT) – Critical Path Method (CPM) – Project Scheduling and Control.	15
V	**Decision Tree Analysis and Queuing Theory** – Decision Tree Analysis – Queuing Theory: Concepts and Applications – Waiting Line Models – Waiting Time and Idle Time Costs – Single Channel Poisson Arrival with Exponential Service – Infinite Population Model – Business Applications of Queuing Models.	15

S. No.	Text Book
1.	Gupta, P. K. &Hira, D. S. *Operations Research*. 7th Edition, S. Chand Publishing, Noida, 2022.
2.	Kapoor, V. K. *Operations Research*. 9th Edition, Sultan Chand & Sons, New Delhi, 2014.
3.	Natarajan, A. M., Balasubramani, P. &Tamilarasi, A. *Operations Research*. 2nd Edition, Pearson Education India, Noida, 2014.
4.	Kothari, C. R. *An Introduction to Operational Research*. 3rd Edition, S. Chand Publishing, Noida, 2022.

S. No.	Reference Book
1.	Tulsian, P. C. &Tulsian, Bharat. *Fundamentals of Operations Research (Theory and Practice)*. 3rd Edition, S. Chand Publishing, Noida, 2022.
2.	Sharma, J. K. *Operations Research: Theory and Applications*. 6th Edition, Macmillan India, 2016.
3.	Nagarajan, N. *Text Book of Operations Research: A Self Learning Approach*. New Age International Publishers, Chennai, 2017.
4.	Rath, Rina Rani. *Operations Research*. 2nd Edition, Bhavya Books, New Delhi, 2021.

S. No.	Web Resource
1.	BBAU – Operations Research (Queuing Theory): https://www.bbau.ac.in/dept/UIET/EMER601%20Operation%20Research%20Queuing%20theory.pdf
2.	MaharshiDayanand University – Operations Research Techniques: https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf
3.	University of Pretoria – Decision Trees: https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3
4.	Harvard Business Review – Decision Trees for Decision Making: https://hbr.org/1964/07/decision-trees-for-decision-making

Course Outcomes

Upon successful completion of the course, students will be able to:

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts, scope, applications, and optimization techniques of Operations Research, including Linear Programming models.	**K2**
CO2	Apply transportation and assignment models to optimize resource allocation and business operations.	**K3**
CO3	Analyze sequencing problems and game theory models for operational planning and strategic decision-making.	**K4**
CO4	Evaluate replacement decisions and project scheduling using PERT and CPM techniques.	**K5**
CO5	Design optimal business solutions using decision tree analysis and queuing models under uncertain business environments.	**K6**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

MAPPING OF COURSE OUTCOMES WITH PROGRAMME OUTCOMES (POs)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	2	2	2
CO2	3	3	3	3	2	2	2	2
CO3	3	3	3	3	3	2	2	2
CO4	2	3	3	3	3	3	2	2
CO5	3	3	3	3	3	3	2	3
Weightage	**14**	**14**	**14**	**15**	**13**	**12**	**10**	**11**
Weighted Percentage of Course Contribution to POs	**2.8**	**2.8**	**2.8**	**3.0**	**2.6**	**2.4**	**2.0**	**2.2**

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation.

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECFIC OUTCOMES (POs)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	3	2
CO3	3	3	3	2	2
CO4	2	3	3	3	2
CO5	3	3	3	3	3
Weightage	**14**	**14**	**13**	**13**	**11**
Weighted Percentage of Course Contribution to PSOs	**2.8**	**2.8**	**2.6**	**2.6**	**2.2**

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

FIRST YEAR – SEMESTER I
ELECTIVE -IIA:BEHAVIOURAL FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	CIA	External	Total
NECO13	**Behavioural Finance**	**Elective – II A**	**3**	**1**	**–**	**–**	**4**	**4**	**25**	**75**	**100**

Learning Objectives

The course objectives are:

1. To introduce the concepts, principles, and applications of Behavioural Finance in modern financial decision-making.
2. To develop an understanding of behavioural biases, cognitive errors, and psychological factors influencing investor behaviour.
3. To examine investor decision-making under risk and uncertainty using behavioural and traditional financial theories.
4. To analyse the impact of behavioural factors on financial markets, portfolio management, and corporate financial decisions.
5. To enable students to evaluate emotional, psychological, and personality-related influences on investment and financial risk management.

Course Content

Unit	Contents	No. of Hours
I	**Introduction to Behavioural Finance** – Meaning, Nature, Scope, Objectives and Applications – Behavioural Finance and Traditional Finance – Investment Decision Cycle – Judgment under Uncertainty – Cognitive Information Perception – Behavioural Biases: Representativeness, Anchoring, Availability Bias, Exponential Discounting and Hyperbolic Discounting – Implications for Investment Decisions.	**15**
II	**Utility Theory and Investor Decision-Making** – Utility and Preference Functions – Expected Utility Theory (EUT) – Decision-Making under Risk and Uncertainty – Investor Rationality – Market Efficiency – Alternative Behavioural Decision Models – Risk Preferences and Investment Behaviour.	**15**
III	**Behavioural Factors and Financial Markets** – Efficient Market Hypothesis (EMH) – Market Information and Market Efficiency – Market Predictability – Limits of Arbitrage Theory – Behavioural Asset Pricing – Behavioural Factors in Asset Management – Active Portfolio Management – Fundamental Analysis vs. Technical Analysis – Psychological Influences on Financial Markets.	**15**
IV	**Behavioural Corporate Finance** – Behavioural Aspects of Capital Structure and Dividend Decisions – Market Timing Theory – Behavioural Approaches to Corporate Financial Decision-Making – External Factors Affecting Investor Behaviour – Risk Perception – Emotional Regulation – Behavioural Issues in Active Portfolio Management.	**15**
V	**Emotions and Financial Decision-Making** – Behavioural Measurement of Risk – Emotional Influences on Investment Decisions – Neurophysiology of	**15**

	Risk-Taking – Personality Traits and Risk Attitudes – Behavioural Risk Assessment – Behavioural Finance in Wealth Management and Investment Advisory Services.	

S. No.	Text Book
1.	Ackert, L. F. &Deaves, R. *Behavioral Finance: Psychology, Decision-Making, and Markets*. 2nd Edition, Cengage Learning, 2010.
2.	Nofsinger, John R. *The Psychology of Investing*. 6th Edition, Routledge, 2018.
3.	Statman, Meir. *What Investors Really Want: Know What Drives Investor Behavior and Make Smarter Financial Decisions*. McGraw-Hill Education, 2011.
4.	Goldberg, Joachim & von Nitzsch, Rüdiger. *Behavioral Finance*. Wiley Finance, 2001.
5.	Montier, James. *Behavioural Finance: Insights into Irrational Minds and Markets*. John Wiley & Sons, 2002.

S. No.	Reference Book
1.	Ackert, L. F. &Deaves, R. *Understanding Behavioral Finance*. Cengage Learning.
2.	Bruce, Brian R. (Ed.). *Handbook of Behavioral Finance*. Edward Elgar Publishing.
3.	Plous, Scott. *The Psychology of Judgment and Decision Making*. McGraw-Hill, 1993.
4.	Shleifer, Andrei. *Inefficient Markets: An Introduction to Behavioral Finance*. Oxford University Press, 2000.
5.	Nofsinger, John R. *Investment Madness: How Psychology Affects Your Investing...and What to Do About It*. Prentice Hall, 2001.
6.	Mitchell, Olivia S. &Utkus, Stephen P. (Eds.). *Pension Design and Structure: New Lessons from Behavioral Finance*. Oxford University Press, 2004.

Note: Latest editions of the prescribed textbooks and reference books may be used.

S. No.	Web Resource
1.	Investopedia – Behavioural Finance: https://www.investopedia.com/terms/b/behavioralfinance.asp
2.	Corporate Finance Institute (CFI) – Behavioural Finance: https://corporatefinanceinstitute.com/resources/wealth-management/behavioral-finance
3.	CFA Institute – Behavioural Finance Resources: https://www.cfainstitute.org
4.	Securities and Exchange Board of India (SEBI) – Investor Education: https://www.sebi.gov.in
5.	National Stock Exchange of India (NSE) – Investor Education: https://www.nseindia.com

Course Outcomes

Upon successful completion of the course, students will be able to:

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts, theories, and behavioural principles governing financial decision-making and investment behaviour.	**K2**
CO2	Apply behavioural finance concepts and cognitive bias theories to analyse	**K3**

	investor behaviour under conditions of risk and uncertainty.	
CO3	Analyse the influence of behavioural factors on financial markets, market efficiency, portfolio management, and asset pricing.	**K4**
CO4	Evaluate behavioural aspects of corporate financial decisions, including capital structure, dividend policy, and market timing.	**K5**
CO5	Design investment strategies by integrating behavioural insights, emotional intelligence, and risk assessment techniques for effective financial decision-making.	**K6**

MAPPING OF COURSE OUTCOMES WITH PROGRAMME OUTCOMES (POs)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	2	2	2	2	2
CO2	3	3	3	2	2	2	2	2
CO3	3	3	3	3	2	2	2	2
CO4	3	3	3	3	3	2	2	2
CO5	3	3	3	3	3	3	2	3
Weightage	**15**	**14**	**14**	**13**	**12**	**11**	**10**	**11**
Weighted Percentage of Course Contribution to POs	**3.0**	**2.8**	**2.8**	**2.6**	**2.4**	**2.2**	**2.0**	**2.2**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES (PSOs)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	3	3	3	2
CO5	3	3	3	3	3
Weightage	**15**	**14**	**13**	**12**	**11**
Weighted Percentage of Course Contribution to PSOs	**3.0**	**2.8**	**2.6**	**2.4**	**2.2**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

FIRST YEAR – SEMESTER I
Elective IIB -Export–Import Procedures and Documentation

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	CIA	External	Total
NECO14	**Export–Import Procedures and Documentation**	**Elective – II B**	**3**	**1**	**–**	**–**	**4**	**4**	**25**	**75**	**100**

Learning Objectives

The course objectives are:

1. To provide a comprehensive understanding of export-import trade, export marketing, and international trade procedures.
2. To familiarize students with export-import documentation, quality certification, shipping, and insurance requirements.
3. To develop practical knowledge of export-import procedures, customs clearance, export finance, and international logistics.
4. To examine the foreign trade policy, export promotion schemes, and institutional framework supporting India's international trade.
5. To equip students with knowledge of import procedures, legal compliance, customs regulations, and exchange control mechanisms in global trade.

Course Content

Unit	Contents	No. of Hours
I	**Preliminaries for Export and Import** – Meaning and Importance of Export and Import – Export Classification – Export Marketing Strategy – Export Marketing Organizations – Registration Formalities (IEC, RCMC) – Export Licensing – Product Selection – International Market Identification – Export Methods – Export Pricing and Quotations – Payment Terms – Letter of Credit – Categories of Importers – Special Import Schemes - LPG.	**15**
II	**Export–Import Documentation** – Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 and BIS 14000 Certification – Marine Insurance Policies – Import Documentation – Bill of Entry – Transport Documents – Inspection Certificate – Measurement Certificate – Freight Declaration.	**15**
III	**Export–Import Procedures** – Export Procedure – Export Contracts – Forward Cover – Export Finance – Institutional Framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Marine Insurance – Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Export Documents – Realisation of Export Proceeds.	**15**
IV	**Foreign Trade Policy and Institutional Framework** – Foreign Trade Policy (FTP) – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI – MDA – Star Export Houses – Towns of Export Excellence – EPCG Scheme – Export Incentives – Export Promotion Councils – Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.	**15**

V	**Import Procedures and Legal Framework** – Import Procedures – Legal Aspects of Imports – Customs Formalities – Warehousing of Imported Goods – Exchange Control Regulations – Retirement of Import Documents – Compliance Requirements under International Trade.	**15**

S. No.	**Text Book**
1.	Mahajan, M. I. *Export–Import Procedures, Documentation and Logistics*. Snow White Publications, New Delhi.
2.	Balagopal, T. A. S. *Export Management*. Himalaya Publishing House, Mumbai.
3.	Kapoor, D. C. *Export Management*. Vikas Publishing House, New Delhi.
4.	Varshney, R. L. & Bhattacharyya, B. *International Marketing Management*. Sultan Chand & Sons, New Delhi.

S. No.	**Reference Book**
1.	Ministry of Commerce & Industry, Government of India. *Handbook of Import–Export Procedures*. New Delhi.
2.	Paras Ram. *Export: What, Where and How*. Anupam Publishers, New Delhi.
3.	Mahajan, M. I. *Exports – Do It Yourself*. Snow White Publications, New Delhi.
4.	Mahajan, M. I. *Import – Do It Yourself*. Snow White Publications, New Delhi.
5.	Nabhi Publications. *Export Documentation and Procedures*. New Delhi.
6.	Terpstra, Vern &Sarathy, Ravi. *International Marketing*. Dryden Press/CBS Publishing.
7.	Sharan, V. *International Business: Concept, Environment and Strategy*. Pearson Education, New Delhi.

Note: Latest editions of the prescribed textbooks and reference books may be used.

S. No.	**Web Resource**
1.	Directorate General of Foreign Trade (DGFT): https://www.dgft.gov.in
2.	Export-Import Bank of India (EXIM Bank): https://www.eximbankindia.in
3.	Federation of Indian Export Organisations (FIEO): https://www.fieo.org
4.	Export Credit Guarantee Corporation of India (ECGC): https://www.ecgc.in
5.	Ministry of Commerce & Industry, Government of India: https://commerce.gov.in

Course Outcomes: Upon successful completion of the course, students will be able to:

CO No.	**Course Outcomes**	**BT Level**
CO1	Explain the concepts, procedures, and regulatory requirements governing export and import trade.	**K2**
CO2	Apply export-import documentation, quality certification, shipping, and insurance procedures in international trade transactions.	**K3**
CO3	Analyze export-import procedures, customs formalities, export finance, and logistics involved in global business operations.	**K4**
CO4	Evaluate India's foreign trade policy, export promotion schemes, and institutional support systems for international trade.	**K5**
CO5	Design compliant export-import strategies by integrating legal provisions, customs regulations, documentation, and international trade practices.	**K6**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

MAPPING OF COURSE OUTCOMES WITH PROGRAMME OUTCOMES (POs)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	2	2	2	2	2
CO2	3	3	3	2	2	2	2	2
CO3	3	3	3	3	2	2	2	2
CO4	3	3	3	3	3	2	2	2
CO5	3	3	3	3	3	3	2	3
Weightage	**15**	**14**	**14**	**13**	**12**	**11**	**10**	**11**
Weighted Percentage of Course Contribution to POs	**3.0**	**2.8**	**2.8**	**2.6**	**2.4**	**2.2**	**2.0**	**2.2**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES (PSOs)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	3	3	3	2
CO5	3	3	3	3	3
Weightage	**15**	**14**	**13**	**12**	**11**
Weighted Percentage of Course Contribution to PSOs	**3.0**	**2.8**	**2.6**	**2.4**	**2.2**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

FIRST YEAR – SEMESTER I

SEC I-AI AND DATA ANALYTICS FOR ACCOUNTING AND BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	CIA	External	Total
NSCO11	**AI and Data Analytics for Accounting and Business**	**Skill Enhancement Course (SEC-I)**	**4**	**–**		**–**	**2**	**4**	**25**	**75**	**100**

Learning Objectives

The course objectives are:

1. To introduce Artificial Intelligence and Data Analytics concepts relevant to accounting and business.
2. To develop practical skills in Microsoft Excel, Power BI, and AI-enabled business tools.
3. To apply data analytics techniques for financial reporting, accounting, and business decision-making.
4. To enable students to create interactive dashboards and business reports using modern analytical tools.
5. To enhance digital competencies required for accounting, auditing, taxation, finance, and business analytics careers.

Course Content

Unit	Contents	No. of Hours
I	**Introduction to AI and Data Analytics** – Artificial Intelligence: Concepts, Evolution and Applications – Data Analytics in Commerce and Accounting – Types of Analytics: Descriptive, Diagnostic, Predictive and Prescriptive – AI in Financial Reporting, Auditing and Taxation – Business Intelligence Concepts and Emerging Trends.	**9**
II	**Advanced Excel for Business Analytics** – Data Cleaning and Validation – Advanced Excel Functions (XLOOKUP, INDEX, MATCH, IF, SUMIFS) – Pivot Tables and Pivot Charts – Dashboard Design – What-if Analysis – Solver for Business Decision Making.	**9**
III	**Power BI for Financial Reporting** – Introduction to Power BI – Data Import and Transformation – Data Modelling – Interactive Dashboard Development – Financial and Sales Performance Dashboards – Business Intelligence Reports and Visualization Techniques.	**9**
IV	**Python Basics for Commerce** – Introduction to Python Programming – Variables, Operators and Data Types – Lists, Dictionaries and Functions – Reading Excel and CSV Files – Data Analysis using Pandas – Basic Data Visualization for Business Applications.	**9**
V	**AI Applications in Accounting and Finance** – Meaning- Benefits - AI-assisted Accounting – Intelligent Auditing – Fraud Detection using Data Analytics – Predictive Financial Analysis – Generative AI Tools for Business Reporting – Ethics, Privacy, Automated Book Keeping- Invoice Processing- Expense Management-Customer Support.	**9**

S. No.	Text Book
1.	BhartiMotwani. *Data Analytics using Excel and Power BI*. Wiley India, 2023.
2.	Michael Alexander & Richard Kusleika. *Excel 2021 Bible*. Wiley, 2021.
3.	Alberto Ferrari & Marco Russo. *Analyzing Data with Microsoft Power BI and Power Pivot for Excel*. Microsoft Press, 2022.
4.	Wes McKinney. *Python for Data Analysis*. 3rd Edition, O'Reilly Media, 2022.
5.	Wayne Winston. *Microsoft Excel Data Analysis and Business Modeling*. Microsoft Press, 2019.

S. No.	Reference Book
1.	Jake VanderPlas. *Python Data Science Handbook*. O'Reilly Media, 2016.
2.	AurélienGéron. *Hands-On Machine Learning with Scikit-Learn, Keras&TensorFlow*. 3rd Edition, O'Reilly Media, 2023.
3.	Foster Provost & Tom Fawcett. *Data Science for Business*. O'Reilly Media, 2013.
4.	C. Albright & W. Winston. *Business Analytics: Data Analysis and Decision Making*. Cengage Learning, 2022.
5.	AnandRao& Gerard Verweij. *Guide to AI and Analytics for Business*. Pearson India.

Note: Latest editions of the prescribed textbooks and reference books may be used.

S. No.	Web Resource
1.	Microsoft Learn (Excel & Power BI): https://learn.microsoft.com
2.	Microsoft Power BI: https://powerbi.microsoft.com
3.	Python Official Documentation: https://docs.python.org/3
4.	Pandas Documentation: https://pandas.pydata.org
5.	Kaggle Learn (Python & Data Analytics): https://www.kaggle.com/learn
6.	NPTEL – AI and Data Analytics Courses: https://nptel.ac.in
7.	OpenAI – AI Resources: https://openai.com
8.	Ministry of Electronics & Information Technology (MeitY): https://www.meity.gov.in

Course Outcomes

Upon successful completion of the course, students will be able to:

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts of Artificial Intelligence, data analytics, business intelligence, and their applications in accounting and business.	**K2**
CO2	Apply advanced Microsoft Excel tools and functions to clean, analyze, and visualize accounting and business data.	**K3**
CO3	Develop interactive dashboards and business intelligence reports using Power BI for financial and managerial decision-making.	**K3**
CO4	Perform basic data analysis using Python and Pandas by importing, processing, and visualizing financial datasets.	**K4**
CO5	Evaluate and utilize AI-powered tools for accounting, auditing, fraud detection, financial reporting, and business analytics while adhering to ethical and cybersecurity principles.	**K5**

MAPPING OF COURSE OUTCOMES WITH PROGRAMME OUTCOMES (POs)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	2	2	2
CO2	3	3	3	3	2	2	2	2
CO3	2	3	3	3	3	2	2	2
CO4	2	3	3	3	3	3	2	2
CO5	3	3	3	3	3	3	2	3
Weightage	**13**	**14**	**14**	**15**	**13**	**12**	**10**	**11**
Weighted % Contribution	**2.6**	**2.8**	**2.8**	**3.0**	**2.6**	**2.4**	**2.0**	**2.2**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES (PSOs)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	2	3	3	3	2
CO5	3	3	3	3	3
Weightage	**14**	**14**	**13**	**12**	**11**
Weighted % Contribution	**2.8**	**2.8**	**2.6**	**2.4**	**2.2**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation