*Progressive Education Society's*

## Modern College of Arts, Science and Commerce (Autonomous)
## Shivajinagar, Pune 5

**(An Autonomous College affiliated to Savitribai Phule Pune University)**

# Syllabus

# For

# T.Y. B.B.A. (Finance)

(Based on NEP 2020 framework)

**(To be implemented from the Academic Year 2025-26)**

# Semester V (Third Year)

| Course Type | Course | Course Code | Course / Paper Title | Hours/ Week | Credit | CIA | ESE | Total |
|---|---|---|---|---|---|---|---|---|
| Major Mandatory (4 + 4 + 2) | Major Core Paper 9 (Theory) | 23BaFinU5101 | Financial Services | 4 | 4 | 40 | 60 | 100 |
| | Major Paper 10 (Theory) | 23BaFinU5102 | Business Taxation | 4 | 4 | 40 | 60 | 100 |
| | Major Paper 11 (Theory) | 23BaBbaU5103 | Entrepreneurship Development | 2 | 2 | 20 | 30 | 50 |
| Major Electives | Elective I | 23BaFinU5201 | Business Ethics in Finance and Accounting | 4 | 4 | 40 | 60 | 100 |
| | Elective II | 23BaFinU5202 | Behavioral Finance | 4 | 4 | 40 | 60 | 100 |
| Minor (4) | Minor Paper IV | 23BaBbaU5301 | Public Finance and International Economics | 4 | 4 | 40 | 60 | 100 |
| OE (2 + 2) | -- | – | -- | -- | -- | -- | -- | -- |
| VSC (2) | Major Specific Practical IV | 23BaFinU5501 | Lab Course on Income Tax Compliance | 4 | 2 | 20 | 30 | 50 |
| SEC (2) | -- | – | -- | -- | -- | -- | -- | -- |
| AEC (2) | -- | – | -- | -- | -- | -- | -- | -- |
| VEC (2) | -- | – | -- | -- | -- | -- | -- | -- |
| IKS (2) | -- | – | -- | -- | -- | -- | -- | -- |
| FP / CEP (2) | FP – II | 23BaFinU5002 | Field Project II | 4 | 2 | 20 | 30 | 50 |
| **Total** | | | | **26** | **22** | **220** | **330** | **550** |

**OE:** Open Elective
**AEC:** Ability Enhancement Course
**VEC:** Value Education Course
**CC:** Co-Curricular Course
**IKS:** Indian Knowledge System
**OJT:** On Job Training
**FP:** Field Project
**VSC:** Vocational Skill Course
**CEP:** Community Engagement Project
**SEC:** Skill Enhancement Course

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**Modern College of Arts, Science and Commerce (Autonomous)**
**Shivajinagar, Pune – 05**

**T.Y. BBA (SEMESTER – V)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaFinU5101 **Course Name:** Financial Services
**Course Type:** Major Core Paper 9 Theory
**Teaching Scheme: TH:** 4 Lectures/Week **Credits:** 4
**Examination Scheme: CIA:** 40 Marks **End-Sem:** 60 Marks

**Prerequisites of the Course:**

- The students should have basis knowledge of banking and insurance sector in India
- The students should have basic idea about stock market

**Course Objectives:**

- To study in detail various financial services in India
- To make the students well acquainted with financial markets

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO 1 | To Define the basic concept of Financial Services | 1 |
| CO 2 | To Understand role of regulatory authorities in the market and various financial services | 2 |
| CO 3 | To Apply theoretical knowledge practically in Financial Market System. | 3 |
| CO 4 | To Analyze functioning of various Stock Exchanges | 4 |
| CO 5 | To Evaluate Primary market and Secondary Market. | 5 |
| CO 6 | To Understand the working of money market and stock exchanges Course and Plan accordingly | 2,6 |

**Course Contents:**

| Chapter 1 | Indian Financial System: An Overview | No. of Lectures |
|---|---|---|
| | 1.1 Introduction to Financial System<br>1.2 Structure of Financial System - Financial Institutions, Financial Markets, Financial Instruments and Financial Services<br>1.3 Overview of Indian Financial System since 1991<br>1.4 Financial Intermediaries in Financial System: Merchant Bankers, Underwriters, Depositories, Brokers, Sub brokers, Bankers etc. | **15** |
| **Chapter 2** | **Financial Regulatory Authorities** | **No. of Lectures** |
| | 2.1 Introduction to Banking and Insurance Sector in India<br>2.2 Structure of Banking and Insurance Sector in India<br>2.3 Role and Functions of:<br>a) SEBI (Securities Exchange Board of India)<br>b) RBI (Reserve Bank of India)<br>c) IRDA (Insurance Regulatory Development Authority) | **10** |
| **Chapter 3** | **Introduction to Financial Markets** | **No. of Lectures** |
| | 3.1 Capital Market- Primary Market – Management of IPO, Secondary Market – Stock Exchanges in India – Introduction, NSE, BSE, OTCEI<br>3.2 Introduction to Derivatives, Futures and Options<br>3.3 Money Market – Introduction, Money Market instruments – Call and Notice money market, Treasury Bill, Commercial Papers, Certificate of Deposits, Money Market Mutual Fund, Inter corporate deposits<br>3.4 Difference between Money Market and Capital Market<br>3.5 Foreign Exchange Market | **15** |
| **Chapter 4** | **Alternative Financing and Investment Instruments** | **No. of Lectures** |
| | 4.1 Factoring and Forfeiting: Introduction, Concept, Functions, Features, Types and Mechanism,<br>4.2 Credit Rating: Introduction, Concept, Benefits, Limitations and Process, Profile of Credit rating agencies in India<br>4.3 Mutual Funds: Introduction, Concept, Advantages and Disadvantages of Investing in Mutual Funds, Organisational Structure of Mutual Funds and Types of Mutual Funds<br>4.4 Venture Capital: Meaning, features, scope and Importance of venture capital. | **15** |
| **Experiential Learning** | | **No. of Lectures** |
| • Visit any underwriter or merchant banker and collect information about various services offered by them.<br>• Comparison of different mutual fund plans of different AMC’s | | **05** |
| **Total No. of Lectures** | | **60** |

**Experiential Learning:**

Experiential Learning activity will help the students to understand Indian financial system and different financial services which are available in India.

**Recommended Books:**


1. Kohak MA: - Financial Services
2. L M Bhole and Jitendra Mahakut – Financial Institutions and Markets
3. G. M. Dumbre – Modern Banking, Success Publications, Pune.
4. S. S. Shete – Financial Marketing and Institutions in India, Success Publications, Pune.
5. Dr. S Gurusamy: - Essentials of Financial Services
6. M Y Khan: - Indian Financial System
7. Rajesh Kothari: - Financial Services in India, Concept and Application

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**Modern College of Arts, Science and Commerce (Autonomous)**
**Shivajinagar, Pune – 5**

**T.Y. BBA (SEMESTER – V)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaFinU5102
**Course Name:** Business Taxation
**Course Type:** Major Paper 10 Theory
**Teaching Scheme: TH:** 4 Lectures/Week
**Credits:** 4
**Examination Scheme: CIA:** 40 Marks
**End-Sem:** 60 Marks

**Prerequisites of the Course:**

1. Basic knowledge of accounting principles and problem-solving ability.
2. Basic level of knowledge in English along with introductory level of interpretation skills.

**Course Objectives:**

1. To understand the basic concepts and definitions under the Income Tax Act, 1961.
2. To acquire knowledge about Computation of Income under different heads of Income of Income Tax Act 1961
3. To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at source

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | Have a basic understanding of the Income Tax Law | 1 |
| CO2 | Understanding the residential status of an individual | 2 |
| CO3 | To have a practical knowledge and computation of taxable salary and Profit and gains from business and profession | 4 |
| CO4 | Simplify the concepts of house property, capital gain and other sources of Income | 3 |
| CO5 | Understanding of various deduction and tax slabs | 2 |
| CO6 | Computation of tax liability of an Individual | 4 |

**Course Contents:**

| Chapter 1 | Income Tax Act, 1961 | No. of Lectures |
|---|---|---|
| | 1.1 History of Income Tax in India,<br>1.2 Income Tax Act 1961- Definition, Concepts, Taxation structure in India,<br>1.3 Concept and definitions- Income, Person, Assessee, Assessment Year, Previous Year.<br>1.4 Residential Status of an Individual | **10** |
| **Chapter 2** | **Income from Salary, Profit and Gains from Business and Profession** | **No. of Lectures** |
| | 2.1 Income from Salary- Salient features, Items included in salary-Basic pay, Pension, Gratuity, Provident Fund, Allowances, Perquisites, Deductions u/s 16<br>2.2 Problems on Computation of Income from Salary<br>2.3 Profit & Gain from Business and Profession – Chargeable Income under the head Business or Profession –disallowed expenses.<br>2.4 Problem on Computation of Income from Business/ Profession | **15** |
| **Chapter 3** | **Income from House Property, Capital Gains, Other Sources of Income** | **No. of Lectures** |
| | 3.1 Income from House Property – Basics of Chargeability, Income from let out house property, Gross Annual Value, Deductions u/s 24<br>3.2 Computation of Income from House Property<br>3.3 Capital Gains – Capital Assets, STCG, LTCG, Deductions allowed from Capital Gains, Illustration<br>3.5 Income from Other Sources – Chargeable Income, Interest on Securities, Deduction Allowed | **15** |
| **Chapter 4** | **Taxable Income and Tax Liability on an Individual, GST** | **No. of Lectures** |
| | 4.1 Gross Total Income; Deduction u/s 80<br>4.2 Rates of Income tax<br>4.3 Problems on Computation of Taxable Income and Tax Liability<br>4.4 Introduction of GST | **15** |
| **Experiential Learning** | | **No. of Lectures** |
| • Calculation of taxable income along with tax liability in case of individual assesses at an introductory level. | | **05** |
| **Total No. of Lectures** | | **60** |

**Experiential Learning:**

Students are encouraged to calculate the taxable income and tax liabilities in various situations with the help of practical knowledge given in the class.

**Notes:**

1. Amendments made prior to commencement of Academic Year in the above Act should be considered.
2. Theory questions will carry 20% marks.
3. Problems will carry 80 % marks.

**Areas of Practical Problems:**

1. Income from salary
2. Profit and Gains of Business and Profession
3. Income from House Property
4. Income from Capital Gains
5. Total Income and Tax Liability

**Recommended Books:**


1. Indian Income Tax Act-- H. C. Malhotra – Sahitya Bhawan Publications.
2. Practical Approach to Income Tax-- Dr. Girish Ahuja and Dr. Ravi Gupta– Wolters Kluwer Publications.
3. Income Tax Act –R. N. Lakhotia – Lexis Nexis Publications.
4. Students guide to Income Tax. -- Dr. Vinod Singhania / Dr. Monica Singhania– Taxman Publications.
5. Hand Book of Income Tax Law. -- T. N. Manoharam – Snow White Publications.
6. Direct Tax—B.B. Lal and N. Vashisht - I K International Publishing House Pvt. Ltd.

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**Modern College of Arts, Science and Commerce (Autonomous)**
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**T.Y. BBA (SEMESTER – V)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaBbaU5103 **Course Name:** Entrepreneurship Development
**Course Type:** Major Paper 11 Theory
**Teaching Scheme: TH:** 2 Lectures/Week **Credits:** 2
**Examination Scheme: CIA:** 20 Marks **End-Sem:** 30 Marks

**Prerequisites of the Course:**

- Students should have basic knowledge of the concept of business and entrepreneurship.

**Course Objectives:**

- To create entrepreneurial awareness among the students.
- To help students to up bring out their own business plan.
- To develop knowledge and understanding in creating and managing new venture.

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | Understand Entrepreneurship Fundamentals | 1 |
| CO2 | Analyze the Entrepreneurial Process | 2 |
| CO3 | Apply methods of divergent and convergent thinking to search for business opportunities | 3 |
| CO4 | Develop a comprehensive business plan including its essential elements | 4 |
| CO5 | Explain the types of financial assistance available for small enterprises | 5 |
| CO6 | Identify and describe government schemes designed to boost entrepreneurship in India | 6 |

**Course Contents:**

| Chapter 1 | Entrepreneur and Entrepreneurship | No. of Lectures |
|---|---|---|
| | 1.1 Concept of Entrepreneur, Manager, Intrapreneur<br>1.2 Definition, meaning and functions of an entrepreneur, Need and Importance of Entrepreneurship<br>1.3 Stages in entrepreneurial process. | **08** |
| **Chapter 2** | **Business Opportunity Identification and Preparation of Business Plan** | **No. of Lectures** |
| | 2.1 Opportunity Search: Methods of Divergent Thinking and Convergent thinking<br>2.2 Environmental scanning for business opportunity Identification: Tools and Techniques<br>2.3 Meaning and Objectives of Business Plan, Elements of Business Plan<br>2.4 Business Planning Process | **10** |
| **Chapter 3** | **Institutional Support to New Venture and Legislative Support** | **No. of Lectures** |
| | 3.1 Micro, Small & Medium Enterprise (MSME)<br>3.2 Financial Assistance for Small Enterprises – Introduction and types.<br>3.3 Government Schemes to boost Entrepreneurship in India.<br>3.4 Maharashtra shop and establishment act- Procedure to obtain shop act license. | **10** |
| **Experiential Learning** | | **No. of Lectures** |
| Identifying a business opportunity and creating a business plan | | **02** |
| **Total No. of Lectures** | | **30** |

**Experiential Learning:**
Students will identify a business opportunity and create a business plan for the same.
The student will:

- Learn how to identify a business opportunity
- Practically do environmental scanning and research to conduct a feasibility study
- The students will prepare a detailed business plan as per the format provided on their idea.

**Recommended Books:**


1. Desai Vasant: “Management of Small-Scale Industries” - Himalaya Publishing House
2. Taneja Satish and Gupta: “Entrepreneurship Development-New Venture Creation” - Galgotia Publishing Company, New Delhi
3. Jain P.C: Handbook for New Entrepreneurs Entrepreneurship Development Institute of India
4. Sangle B. R.: Business Environment & Entrepreneurship, Success Publications, Pune
5. Gupta C.B. & Srinivas: “Entrepreneurial Development”- Sultan D, Chand & Sons, New Delhi
6. Prof Rajeev Roy: “Entrepreneurship” - Oxford University Press
7. Edward D. Bono: “Opportunities”

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**T.Y. BBA (SEMESTER – V)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaFinU5201 **Course Name:** Business Ethics in Finance and Accounting
**Course Type:** Major Electives (Elective I)
**Teaching Scheme: TH:** 4 Lectures/Week **Credits:** 4
**Examination Scheme: CIA:** 40 Marks **End-Sem:** 60 Marks

**Prerequisites of the Course:**

- Students should have basic ethical values instilled in them at an early stage of life which will enable them to act non-violently and ethically.

**Course Objectives:**

- The subject introduces students to contemporary issues in business and ethics, thus highlighting the importance of ethical values in every aspect of industry and business.
- To make the students aware about the practices of good governance to encourage moral imagination and heightening sensitivity towards the ethical dimension of financial and accounting problems.

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO 1 | To Define the basic concept of ethics in finance and accounting | 1 |
| CO 2 | To Understand the importance of ethics in finance and accounting | 2 |
| CO 3 | To Identify issues involved in maintaining ethics in finance and accounting and how to deal with such situations. | 3,1 |
| CO 4 | To Compare Ethical and Unethical Issues in Finance & Accounting | 4 |
| CO 5 | To Evaluate Ethical Principles in Accounting | 5 |
| CO 6 | To Understand Unethical Issues in Finance & Accounting & Improve Ethical Practices. | 2,6 |

**Course Contents:**

| Chapter 1 | Introduction to Ethics | No. of Lectures |
|---|---|---|
| | 1.1 Meaning and Nature of Ethics<br>1.2 Importance of Ethics<br>1.3 Difference between Moral and Ethics<br>1.4 Types Of Ethics<br>1.5 Code of Ethics<br>1.6 Causes of Unethical Behavior | **15** |
| **Chapter 2** | **Understanding the Nature of Business Ethics** | **No. of Lectures** |
| | 2.1 Meaning, Nature and Importance of Business Ethics<br>2.2 Types of Business Ethics according to functions of Business<br>2.3 Factors influencing Business Ethics<br>2.4 Theories of Business Ethics<br>2.5 Corporate Ethics-Ethical Behaviour and Audit of Ethical Behavior | **10** |
| **Chapter 3** | **Ethics in Finance** | **No. of Lectures** |
| | 3.1 Ethics in Finance<br>3.2 Ethical Issues in Finance<br>3.3 Code of Ethics in Finance<br>3.4 Unethical Issues in Finance<br>3.5 Fraudulent Financial Reporting<br>3.6 Misuse of Assets<br>3.7 Disclosure<br>3.8 Insider Trading<br>3.9 Budgetary Slack<br>3.10 Ethical Issues in Financial Market | **15** |
| **Chapter 4** | **Ethics in Accounting** | **No. of Lectures** |
| | 4.1 Defining Ethics in Accounting<br>4.2 Common Ethics in Accounting<br>4.3 Ethical Development and Professional Responsibility – Ethical Dilemmas in Accounting<br>4.4 The Importance of Ethics in Accounting – Ethical Dilemmas in Accounting<br>4.5 The Importance of Ethics in Accounting<br>4.6 Ethical Principles in Accounting<br>4.7 Role, Duties and Ethical Conduct of Accountants and Auditors<br>4.8 Reasons for Unethical Behavior | **15** |
| **Experiential Learning** | | **No. of Lectures** |

| | | |
|---|---|---|
| | Case study: Unethical Financial and Accounting practices of any one company in any sector and its implications. | **05** |
| **Total No. of Lectures** | | **60** |

**Experiential Learning:**

Students are encouraged to take up case study of any company and study its ethical/unethical practices and its impact on organisation, its goodwill and its survival.

**Recommended Books:**

1. A Study in Business Ethics– Rituparna Raj, Himalaya Publishing House
2. Business Ethics: A Case Perspective - O.C. Ferrell, John Fraedrich & Linda Ferrell; Cengage Learning
3. Business Ethics – Gautam Pherwani, Everest Publishing House
4. Ethics in Accounting and Finance – Gowthorpe, C, Pearson Education.

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**Modern College of Arts, Science and Commerce (Autonomous)**
**Shivajinagar, Pune – 5**

# T.Y B.B.A (SEMESTER - V)
# (2023 Course under NEP 2020)

**Course Code:** 23BaFinU5202 **Course Name:** Behavioral Finance
**Course Type:** Major Electives (Elective II)
**Teaching Scheme: TH:** 4 Hours/Week **Credits:** 4
**Examination Scheme: CIA:** 40 Marks **End-Sem:** 60 Marks

**Prerequisites of the Course:**

- Students should have basic knowledge of concept of Financial Market.
- Students should have basic awareness about types of finance

**Course Objectives:**

1. The purpose of this course is to introduce the student to the new field of behavioural finance
2. Students will deal with major implications of human psychology for financial decision makers and for financial markets.
3. Students will be able to have a good understanding of the major concepts and topics of behavioural finance.

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | Understand the basics of behavioral finance | 2 |
| CO2 | Evaluate the impact of external and psychological factors | 1 |
| CO3 | Explain the foundational theories of behavioral finance | 3 |
| CO4 | Identify and classify biases and heuristics, and understand their impact on investors | 4,2 |
| CO5 | Apply behavioral finance principles to corporate decision-making | 3 |
| CO6 | Analysing how heuristics and biases affect behavior during investment, financing, and dividend decisions | 5 |

**Course Contents:**

| Chapter 1 | Introduction to Behavioral Finance | No. of Lectures |
|---|---|---|
| | 1.1 Introduction to Behavioural finance – Evolution, scope, objectives<br>1.2 External Factors Defining Investors Behaviour – Demographic, Social, Economic<br>1.3 Phases and effects of geomagnetic storm on Financial Market;<br>1.4 Types of Investors; Investment cycle – Boom and Bust Cycles, Fear and Greed in Financial Market and systematic Investors Sentiments | **10** |
| **Chapter 2** | **Theories of Behavioral Finance** | **No. of Lectures** |
| | 2.1 Bounded Rationality and Cognitive Dissonance; Self-perception<br>2.2 Prospect Theory and Loss Aversion- Risk Aversion<br>2.3 Expected Utility Theory [EUT] and Rational Thought Decision making under risk and uncertainty<br>2.4 Model of Limited Attention, Framing, Mental Accounting | **15** |
| **Chapter 3** | **Biases Theories** | **No. of Lectures** |
| | 3.1 Heuristics and its types<br>3.2 Sources and Classification of Biases – Heuristics drive and Frame driven, Cognitive and emotional biases;<br>3.3 Impact of Different Biases on Investors;<br>3.4 Nudge Theory Characteristics of Extremely successful Investors | **15** |
| **Chapter 4** | **Corporate Behavioral Finance** | **No. of Lectures** |
| | 4.1 Introduction, Corporate Financial decision making<br>4.2 Heuristic and Biases Affecting Behavior during Investment, Financing and Dividend Decisions, Presence and Absence of Dividend, Ex-Dividend Day Behavior<br>4.3 Timings of Corporate News/Announcement, Insider Trading Corporate Scandals. | **15** |
| **Experiential Learning** | | **No. of Lectures** |
| | Survey on Individual Financial Decision | **05** |
| **Total No. of Lectures** | | **60** |

**Experiential Learning:**
Students will do a survey on Individual Financial Decision and make a report on it.

**Recommended Books:**


- Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
- What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill

- Chandra, P. (2017), Behavioural Finance, Tata Mc Graw Hill Education, Chennai (India).
- Shleifer, Andrei (2000). Inefficient Markets: An Introduction to Behavioral Finance. Oxford, UK: Oxford University Press.
- Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
- Handbook of Behavioral Finance – Brian R. Bruce

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## T.Y B.B.A (SEMESTER - V)
## (2023 Course under NEP 2020)

**Course Code:** 23BaBbaU5301 **Course Name:** Public Finance and International Economics

**Course Type:** Minor Paper IV

**Teaching Scheme: TH:** 4 Hours/Week **Credits**: 4

**Examination Scheme: CIA:** 40 Marks **End Sem:** 60 Marks

**Prerequisites of the Course:**

1. Students should have basic knowledge of macroeconomics.
2. Students should know Finance.
3. Students should know revenue, expenditure and debt.

**Course Objectives:**

1. Understand students public finance concepts including taxation, public expenditure, budgeting and fiscal policy.
2. Understand students analyze different tax systems and policies, including income tax, property tax, and tax incidence.
3. Understand the students analyze public expenditure theories of public goods and merit goods, need of public debt and fiscal policy and its impact on economy.
4. Understand student's basics of international trade and theories including Ricardian, Hecksher-Ohlin.
5. Understand students balance of payments, international finance and monetary system including exchange rates and international monetary system.
6. Understand students different international trade policies and agreements including, including WTO, FTAs.

**Course Outcomes:**

On completion of the course, students will be able to -

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | To define and explain concepts public finance and public revenue, sources of revenues. | 1,2,5 |
| CO2 | To define and explain public expenditure and public debt, its types and effects. | 1,2,5 |
| CO3 | To discuss the role of fiscal, classify budget, deficit financing and role of finance commission. | 6,4 |
| CO4 | To define international trade, explain international trade theories, BOPs, | 1,2,5 |

| | | |
|---|---|---|
| CO5 | To evaluate Foreign Trade Policy, explain role of foreign capital, foreign exchange market and different type's foreign exchange rates. | 5,2,5 |
| CO6 | To discuss role of international financial institutions. | 3 |

**Course Contents:**

| **Chapter 1** | **Public Finance: Public Revenue, Public Expenditure and Public Debt** | **No. of Lectures** |
|---|---|---|
| | 1.1. Public Finance: Meaning,<br>1.1.1. Principle of Maximum Social Advantage<br>1.1.2. Public Revenue: Meaning<br>1.2. Direct Tax and Indirect Taxes: Meaning<br>12.1. Goods and Service Tax: Concept, Objectives and Need of GST in India<br>1.2.2. Concept of Impact of Tax, Incidence of Tax, Shifting of Tax & Taxable Capacity<br>1.3. Public Expenditure: Meaning, Classification<br>1.4. Public Debt: Meaning, Sources and Importance of Public Debt | **14** |
| **Chapter 2** | **Fiscal Policy, Budget, Deficit Financing** | **No. of Lectures** |
| | 2.1. Fiscal Policy: Meaning, Objectives and Instruments of Fiscal Policy<br>2.2. Budget: Meaning,<br>2.2.1. Classification of Budget<br>2.2.2. Fiscal Responsibility and Budget Management Act,<br>2.2.3. Fiscal Federalism<br>2.3 Deficit Financing: Meaning and Objectives<br>2.3.1 Fiscal Solvency | **12** |
| **Chapter 3** | **Introduction to International Economics and Theories of International Trade** | **No. of Lectures** |
| | 3.1. International Economics: Meaning, Scope and Importance<br>3.2. Theory of Absolute Cost Advantage and Ricardian Theory of Comparative Cost<br>3.2.1. Hecksher-Ohlin Theory<br>3.3. Terms of Trade: Meaning and Types of Terms of Trade<br>3.3.1. Causes of Unfavorable Terms of Trade to Developing Countries<br>3.4. Balance of Trade and Balance of Payments<br>3.4.1. Balance of Payments - Components<br>3.4.2. Disequilibrium in BOPs and<br>3.4.3. Measures to correct Disequilibrium in BOPs | **14** |
| **Chapter 4** | **India's Foreign Trade and Policy, Foreign Capital, Foreign Exchange & Regional and International Cooperation** | **No. of Lectures** |

| | | |
|---|---|---|
| | 4.1. India's Foreign Trade and Policy:<br>4.1.1. Role of Foreign Trade in Economic Development<br>4.1.2. Highlights of India's Foreign Trade Policy Since 2015<br>4.1.3. Special Economic Zone: Meaning, Objectives and Role of SEZ in India's Economy<br>4.2. Foreign Exchange Rate: Meaning<br>4.2.1. Types of Exchange Rate: Fixed and Flexible Exchange Rate<br>4.2.2. Foreign Exchange Market: Meaning, and Functions<br>4.3. International Financial Institutions:<br>4.3.1. World Trade Organization (WTO): Agreements on Agriculture: GATs, TRIPS, TRIMS<br>4.3.2. IMF: Objectives and Functions<br>4.3.3. World Bank: Objectives and Functions | **14** |
| **Experiential Learning** | | **No. of Lectures** |
| Assignments, Group Discussion, Report Writing | | **06** |
| **Total Number of Lectures** | | **60** |

**Recommended Books:**

- Economics – Samuelson, Nordhaus –MC Graw Hill.
- Macro Economics-D.M.Mithani – Himalaya Publishing.
- Macro Economics - M.L.Jingan – Vrinda Publications (P) Ltd.
- Economics - Paul Samuelson, William D.Nordhaus – MC Graw Hill

*Progressive Education Society's*

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**T.Y B.B.A (SEMESTER - V)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaFinU5501 **Course Name:** Lab Course on Income Tax Compliance
**Course Type:** Vocational Skill Course
**Teaching Scheme: PR:** 4 Lectures/Week **Credits:** 2
**Examination Scheme: CIA:** 20 Marks **End-Sem:** 30 Marks

**Prerequisites of the Course:**

- Students should have knowledge of basic concepts of Business Taxation
- Students should be aware about the how to compute the total income with five income heads after standard deduction.

**Course Objectives:**

- To provide detail knowledge in income tax compliance
- To understand the practical aspects of income tax & regulations.
- Students get knowledge about practical experience in tax compliance audits, income tax return filing and other essential financial operations.
- To understand process of registering on the tax portal and filing various ITR forms based on income type and amount.

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | Recall the names of different Income Tax Return (ITR) forms such as ITR-1 (Sahaj), ITR – 2, and ITR - 3 | 1 |
| CO2 | Explain the significance of TDS certificates like Form 16 (for salary) and Form 16A (for non-salary) | 2 |
| CO3 | Identify the relevant form for filing a quarterly TDS return based on the nature of the payment (e.g., Form 26Q or Form 27Q) | 3 |
| CO4 | Compare the online and offline methods of filing ITR and identify potential advantages and disadvantages of each | 4 |
| CO5 | Determine the most convenient methods for TDS payment and tax payment based on the available options | 5 |
| CO6 | Develop a step-by-step guide for a taxpayer on how to generate a Form 16 or Form 16A | 6 |

**Course Contents:**

| Chapter 1 | Income Tax Return (ITR) Filling | No. of Lectures |
|---|---|---|
| | **1] THEORY:**<br>1.1 Registration on Income tax portal<br>1.2 Filing ITR - 1(Sahaj), ITR – 2, ITR - 3<br>1.3 Understanding ITR forms & schedules<br>**2] PRACTICAL:**<br>**1. ITR Forms**<br>- Filing ITR-1 (Sahaj) for individuals with income up to ₹50 lakh<br>- Filing ITR-2 for individuals with income above ₹50 lakh<br>- Filing ITR-3 for individuals with business income<br>**2. ITR Filing**<br>- Filing ITR online through Income Tax Department website<br>- Filing ITR through offline utility<br>**3. ITR Verification**<br>- Verifying ITR through Aadhaar OTP<br>- Verifying ITR through electronic verification code (EVC) | **18** |
| **Chapter 2** | **Tax Deduction at Source (TDS) and Tax Collected at Source (TCS)** | **No. of Lectures** |
| | **THEORY:**<br>2. 1. Understanding TDS and TCS provisions<br>2. 2. Calculating TDS and TCS<br>2 .3. Filing TDS and TCS returns<br>**PRACTICAL**<br>1. TDS Returns<br>- Filing Form 26Q (quarterly TDS return)<br>- Filing Form 27Q (quarterly TDS return for non-residents)<br>2. TDS Certificates<br>- Generating Form 16 (TDS certificate for salary)<br>- Generating Form 16A (TDS certificate for non-salary)<br>3. TDS Payment<br>- Payment of TDS online through NSDL website<br>- Payment of TDS through bank branch | **19** |
| **Chapter 3** | **Payment of Tax** | **No. of Lectures** |

| | | |
|---|---|---|
| | **<u>THEORY:</u>**<br>3.1 Types of income tax payments<br>3.2 Tax Payment Methods<br>3.3 Payment of tax due dates<br>**<u>PRACTICAL:</u>**<br>**1. Online Payment**<br>- Payment of tax online through NSDL website<br>- Payment of tax online through bank website<br>**2. Other Modes of Payment**<br>- Payment of tax through debit card<br>- Payment of tax through credit card<br>**3. Advance Tax Calculation**<br>- Calculating advance tax liability for individuals<br>- Calculating advance tax liability for businesse<br>**4. Self-Assessment tax** | **18** |
| **Experiential Learning** | | **No. of Lectures** |
| Practical part covered with theory | | **05** |
| **Case Study** | | |
| **Total No. of Lectures** | | **60** |

**Recommended Books:**


1. Practical Approach to Income Tax-- Dr. Girish Ahuja and Dr. Ravi Gupta– Wolters Kluwer Publications.
2. Students guide to Income Tax. -- Dr. Vinod Singhania / Dr. Monica Singhania– Taxmann Publications.
3. Income Tax Act –R. N. Lakhotia – Lexis Nexis Publications.


**Important Websites:**

1. https://services.india.gov.in/service/detail/e-file-your-income-tax-returns
2. https://eportal.incometax.gov.in/

# Semester VI (Third Year)

| Course Type | Course | Course Code | Course / Paper Title | Hours/ Week | Credit | CIA | ESE | Total |
|---|---|---|---|---|---|---|---|---|
| **Major Mandatory (4+ 4 + 2)** | Major Paper 12 (Theory) | 23BaFinU6101 | International Banking and Finance | 4 | 4 | 40 | 60 | 100 |
| | Major Paper 13 (Theory) | 23BaFinU6102 | Strategic Financial Management | 4 | 4 | 40 | 60 | 100 |
| | Major Paper 14 (Theory) | 23BaBbaU6103 | Fundamentals of E-Commerce | 2 | 2 | 20 | 30 | 50 |
| **Major Electives** | Elective III | 23BaFinU6201 | Legal Aspects in Finance and Accounting | 4 | 4 | 40 | 60 | 100 |
| | Elective IV | 23BaFinU6202 | Security Analysis and Portfolio Management | 4 | 4 | 40 | 60 | 100 |
| **Minor (4)** | Minor Paper V | 23BaBbaU6301 | Indian Economic Environment | 4 | 4 | 40 | 60 | 100 |
| **OE (2 +2)** | -- | – | -- | -- | -- | -- | -- | -- |
| **VSC (2)** | -- | – | -- | -- | -- | -- | -- | -- |
| **SEC (2)** | -- | – | -- | -- | -- | -- | -- | -- |
| **AEC (2)** | -- | – | -- | -- | -- | -- | -- | -- |
| **VEC (2)** | -- | | -- | -- | -- | -- | -- | -- |
| **OJT (4)** | OJT | 23CpCopU6004 | On Job Training | 8 | 4 | 40 | 60 | 100 |
| **FP / CEP (2)** | -- | – | -- | -- | -- | -- | -- | -- |
| **Total** | | | | **26** | **22** | **220** | **330** | **550** |

**OE:** Open Elective
**AEC:** Ability Enhancement Course
**VEC:** Value Education Course
**CC:** Co-Curricular Course
**IKS:** Indian Knowledge System
**OJT:** On Job Training
**FP:** Field Project
**VSC:** Vocational Skill Course
**CEP:** Community Engagement Project
**SEC:** Skill Enhancement Course

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**Shivajinagar, Pune – 5**

**T.Y. BBA (SEMESTER – VI)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaFinU6101 **Course Name:** International Banking and Finance
**Course Type**: Major Paper 12 Theory
**Teaching Scheme: TH:** 4 Lectures/Week **Credits:** 4
**Examination Scheme: CIA:** 40 Marks **End-Sem:** 60 Marks

**Prerequisites of the Course:**

- Students should have the basic knowledge of Banking.
- Student should have basic awareness of Economics.

**Course Objectives:**

1) To understand the meaning and importance of international banking.
2) To identify and manage risks in international trade

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | Understanding International Banking and Trade Relationships | 2 |
| CO2 | Applying Knowledge of Financial Regulations | 3 |
| CO3 | Analysing the Role of Financial Institutions<br>Understanding Different Types of Accounts | 4 |
| CO4 | Analysing the Role of International Financial Agencies<br>Understanding Foreign Exchange Markets | 4,2 |
| CO5 | Identify and analyze the factors affecting exchange rates | 1, 4 |
| CO6 | Managing Risks in International Trade<br>Understanding Exchange Rate Dynamics | 5 |

**Course Contents:**

| Chapter 1 | International Banking and Trade Relationship | No. of Lectures |
|---|---|---|
| | 1.1 International Banking -Meaning, Importance<br>1.2 Various Ways of creating Relations in International Market Management Contract, Opening of Branch Offices.<br>1.3 Settlement of Debts in International Market.<br>1.4 Provisions of [Foreign Exchange Mgt. Act FEMA] with reference to Bank Financing | **12** |
| **Chapter 2** | **Role of Commercial Banks in Financing Import & Export** | **No. of Lectures** |
| | 2.1 Role of Commercial Banks.<br>2.2 Role & Functions of EXIM Bank & ECGC [Export Credit Guarantee Corporation]<br>2.3 Types of Bank Deposits & advances for Importer & exporter (i.e. NRE- Non-Resident External A/c) - NRO-Non-Resident Ordinary A/C, FCNR-Foreign Convertible Non-Resident A/C, NRNR – Non-Resident Non repatriate A/c Deposits<br>2.4 Introduction of Nastro Vastro & Laro Account<br>2.5 Traditional Ways of Financing International Trade<br>2.6 Transactions (i.e Bill Discounting, Pre & Post shipment Financing, Package Financing. Concept of Fee Based & Fund Based Financing (Bank Guarantee, Letter of Credit) Loan Syndications<br>2.7 Letter of Credit Transactions – Their Liabilities, Types of Letters of Credit –Uniform Customer Practice of Documentary Credit Rule – UCPDC, Documentary credit, | **15** |
| **Chapter 3** | **Role of International Financing Agencies** | **No. of Lectures** |
| | 3.1 Foreign Exchange Market<br>3.2 World Bank, IMF-International. Monetary Fund, BIS- Bank for International settlement, ADC-Asian Development corporation.<br>3.3 Modern Ways of Financing of International trade – Private Equity, Block Deals, FDI, ADR-American Depositary Receipts GDR & ECBs – External Commercial Borrowings<br>3.4 Risks in International Trade-Economic Risks, Transaction & translation Risk – Ways & means of Risk.<br>3.5 Hedging Techniques (Currency Futures, Swaps, Forwards, Collars & CAPS | **15** |
| **Chapter 4** | **Exchange Rate Determination** | **No. of Lectures** |
| | 4.1 Exchange Rate Determination: Determination Under Gold Standard and Paper Standard,<br>4.2 Factors Affecting Exchange Rates,<br>4.3 Purchasing Power Parity Theory,<br>4.4 Demand and Supply Theory, | **15** |

| | | |
|---|---|---|
| | 4.5 Equilibrium Rate of Exchange,<br>4.6 Fluctuating V/S Fixed Exchange Rates,<br>4.7 Exchange Control, Objectives of Exchange Control | |
| **Experiential Learning** | | **No. of Lectures** |
| • Case study on International Finance<br>• Visit to any International bank or Institution | | **03** |
| **Total No. of Lectures** | | **60** |

**Experiential Learning:**
Students will visit any international bank and make a report on it.

**Recommended Books:**

1) 1. International Finance – Prof. A.V. Rajawade
2) 2. International Finance - P. G. Apte
3) 3. International money - Prof. Adrian Buckley
4) 4. Exchange Control Regulations - Nabhi
5) 5. International Financial Management - Machi Raju
6) 6. Principles & Practice of Banking [Part I & II] – Prof. Varshney

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**T.Y. BBA (SEMESTER - VI)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaFinU6102 **Course Name:** Strategic Financial Management
**Course Type:** Major Paper 13 Theory
**Teaching Scheme: TH:** 4 Lectures/Week **Credits:** 4
**Examination Scheme: CIA:** 40 Marks **End-Sem:** 60 Marks

**Prerequisites of the Course:**

- A basic understanding of financial statements (balance sheet, income statement, cash flow statement) and accounting principles.
- Familiarity with corporate finance concepts such as capital budgeting, valuation, and risk management.
- A basic understanding of economic principles, such as supply and demand, market structures, and game theory.
- Knowledge of statistical and mathematical concepts.
- An awareness of the legal and regulatory environment related to finance

**Course Objectives:**

1. To acquaint the students with concepts of financial management from strategic perspective
2. To familiarize various Techniques and Models of Strategic Financial Management.

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | Understand Strategic Financial Management and Share Buybacks | 1 |
| CO2 | Describe various financial forecasting techniques and their application in financial planning | 2 |
| CO3 | Identify and apply different types of financial models, understanding their uses and limitations | 3 |
| CO4 | Explain the types of mergers and acquisition and its impact | 4 |

| | | |
|---|---|---|
| CO5 | Analyse the characteristics, causes, costs, and impacts of financial distress and the need for, strategy behind, and value creation in mergers and acquisitions | 5 |
| CO6 | Evaluate different financial distress restructuring strategies and potential problems in mergers and acquisitions | 6 |

**Course Contents:**

| Chapter 1 | Financial Strategy and Planning | No. of Lectures |
|---|---|---|
| | 1.1 Strategic approach to Financial Management- Definition, Characteristics, Scope and Importance of Strategic Financial Management.<br>1.2 Success Factors and Constraints to Strategic Financial Management.<br>1.3 Financial Forecasting – Techniques<br>1.4 Financial Planning Process, Decision-making and Problem-solving process. | **12** |
| **Chapter 2** | **Financial Modelling** | **No. of Lectures** |
| | 2.1 Financial Models<br>2.2 Tools or Techniques of Financial Modelling<br>2.3 Uses and Limitations of Financial Modelling<br>2.4 Applications of Financial Models<br>2.5 Types of Financial Models<br>2.6 Process of Financial Model Development. | **14** |
| **Chapter 3** | **Mergers** | **No. of Lectures** |
| | 3.1 Merger Strategy –<br>3.2 Theories of Mergers – Horizontal and Conglomerate Mergers<br>3.3 Merger Procedure –<br>3.4 Valuation of Firm<br>3.5 Financial Impact of Merger –<br>3.6 Merge and Dilution Effect on Earnings per Share 3.7 Merger and Dilution Effect on Business Control. | **15** |
| **Chapter 4** | **Acquisitions** | **No. of Lectures** |
| | 4.1 Takeover Strategy<br>4.2 Types of Takeovers<br>4.3 Negotiated and Hostile Bids<br>4.4 Takeover Procedure<br>4.5 Takeover Defences<br>4.6 Takeover Regulations of SEBI<br>4.7 Distress Restructuring Strategy<br>4.8 Sell Offs, Spin Off, Leveraged Buyouts - Concept | **15** |
| **Experiential Learning** | | **No. of Lectures** |
| Case studies on Merger and Acquisitions Case studies on Financial Modelling | | **04** |

| Total No. of Lectures | 60 |
|---|---|

**Experiential Learning:**

Students are encouraged to take up live case studies in an industry or industry experts are invited for conducting guest lectures in order to acquaint students to align their theoretical knowledge and its application.
Industry based live case studies allow students to gain valuable work experience while they are still studying in college. They pave way for self-empowerment through skill building and hands-on- training.

**Recommended Books:**

1. Rajni Sofat & Preeti Hiro, Strategic Financial Management, Phi, Delhi, 2011.
2. Weaver & Weston, Strategic Corporate Finance, Cengage Learning, Delhi, 2001.
3. N. Sridhar, Strategic Financial Management, Shroff Publishers, 3e, 2018
4. Kalyani Karna, Strategic Financial Management, 2019.
5. Prasanna Chandra: Financial Management, 8/e, TMH, 2012
6. Prasanna Chandra: Projects: Planning, Analysis, Financing Implementation and Review, 6/e, TMH, 2012
7. M. Pandey: Financial Management, Vikas, 2012
8. Brigham& Ehrhardt: Financial management, text and Cases, Cengage, 2012
9. MY Khan and PK Jain: Financial Management: Text, problems & Cases, TMH, 2012

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**T.Y. BBA (SEMESTER – VI)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaBbaU6103 **Course Name:** Fundamentals of E-Commerce
**Course Type:** Major Paper 14 Theory
**Teaching Scheme: TH:** 2 Lectures/Week **Credits:** 2
**Examination Scheme: CIA:** 20 Marks **End-Sem:** 30 Marks

**Prerequisites of the Course:**

- Students should be aware about various E-Commerce business processes and functions.
- Students should have basic knowledge of payment system
- Students should have basic knowledge of E-commerce business websites

**Course Objectives:**

- To help students understand various concepts and models of E-Commerce.
- To help students understand Website Designing for E-Commerce business.

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO 1 | To Define the basic concept of E-Commerce | 1 |
| CO 2 | To Understand the E-Commerce Infrastructure | 2 |
| CO 3 | To Apply security measures for to run E-Commerce business | 3 |
| CO 4 | To Analyze various methods of E-payment | 4 |
| CO 5 | To Evaluate the use latest technological concepts in E-Commerce. | 5 |
| CO 6 | To Understand Web Design Principles & Improve the Website for E-Commerce business. | 2,6 |

**Course Contents:**

| Chapter 1 | Introduction to E-Commerce | No. of Lectures |
|---|---|---|
| | 1.1 E- Commerce Definition<br>1.2 Functions of E-Commerce<br>1.3 Scope of E-Commerce<br>1.4 E-Commerce Infrastructure<br>1.5 Advantages & Disadvantages of E-Commerce<br>1.6 Opportunities for E-Commerce in India<br>1.7 E-Commerce Business Models<br>1.8 Emerging trends in E-Commerce | **10** |
| **Chapter 2** | **E-Commerce Website Development and Design** | **No. of Lectures** |
| | 2.1 Web Design Principles for E-Commerce Website<br>2.2 Designs in E-Commerce- UI & UX<br>2.3 E-Commerce Website Navigation, Layout, and Responsiveness<br>2.4 Mobile Optimization for E-Commerce Website<br>2.5 Integrating Shopping Carts and Product Management System<br>2.6 Case Study- Best Practices in E-Commerce Website Design | **08** |
| **Chapter 3** | **E-Payment Systems** | **No. of Lectures** |
| | 2.1 Traditional Payment System<br>2.2 Introduction to Electronic Payment System<br>2.3 Types of Electronic Payment Systems (B2C & B2B)<br>2.4 Third-Party Payment Processing, Payment Gateway<br>2.5 Risks of Electronic Payment System<br>2.6 Security measures for online transactions<br>2.7 Role of RBI in Digital Transactions | **10** |
| **Experiential Learning** | | **No. of Lectures** |
| Students will be asked to design and present E-commerce business website module or design | | **02** |
| **Total No. of Lectures** | | **30** |

**Experiential Learning:**

Students will be required to design and present website module for e-commerce business. The students will have to consider the type of product, target customer segment and design website.

**Main benefits:** Students will be able to practically apply the concepts discussed in the lectures in order to create or design website for e-commerce business.

**Recommended Books:**


1. E-Commerce - Concepts, Models & Strategies; Himalaya Publishing House; C.S.V. Murthy
2. E-Commerce: The Cutting Edge of Business; Latest Edition; McGraw Hill Education; Kamlesh K Bajaj, Debjani Nag
3. E-Commerce 2017: Business, Technology, Society; Latest Edition; Pearson Education; Kenneth C.Laudon,Carol Guercio Traver

4. Electronic Commerce: From Vision to Fulfillment; Latest Edition; PHI Learning; Elias M. Awad
5. E-Commerce: An Indian Perspective; Latest Edition; PHI Learning; P.T.Joseph, S.J.

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**T.Y. BBA (SEMESTER – VI)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaFinU6201 **Course Name:** Legal Aspects in Finance and Accounting

**Course Type:** Major Electives (Elective III)
**Teaching Scheme: TH:** 4 Lectures/Week **Credits:** 4
**Examination Scheme: CIA:** 40 Marks **End-Sem:** 60 Marks

**Prerequisites of the Course:**

- Basic understanding of Indian laws related to Finance

**Course Objectives:**

- To develop knowledge base for understanding legal environment of business.
- To introduce Indian law related to negotiable instruments.
- To give students detailed insight application of Securities Contracts Regulation Act,1956

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO 1 | To Define the basic legal concept in finance | 1 |
| CO 2 | To Understand various laws relating to finance | 2 |
| CO 3 | To Apply theoretical knowledge into legal practice | 3 |
| CO 4 | To Analyze various legal provisions of finance and accounting | 4 |
| CO 5 | To Evaluate financial transactions in a legal manner | 5 |
| CO 6 | To Understand & Elaborate legal exposure in finance and Accounting | 2,6 |

**Course Contents:**

| Chapter 1 | Indian Contract Act, 1872 | No. of Lectures |
|---|---|---|
| | 1.1 Definition, kinds and concepts of contracts, Essentials U/S10<br>1.2 Offer and Acceptance<br>1.3 Consideration -Legality and Objects of consideration<br>1.4 Capacity of Parties<br>1.5 Free Consent<br>1.6 Void Agreements and Agreements opposed to public policy<br>1.7 Performance of Contract<br>1.8 Discharge of Contract and Remedies. | **15** |
| **Chapter 2** | **The Negotiable Instruments Act, 1881** | **No. of Lectures** |
| | 2.1 Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque<br>2.2 Crossing of Cheque<br>2.3 Bouncing of Cheque<br>2.4 Holder and Holder in Due Course, Privileges of Holder in Due Course<br>2.5 Negotiations: Type of Endorsements | **10** |
| **Chapter 3** | **The Indian Companies Act, 2013** | **No. of Lectures** |
| | 3.1 Company-Definition, Meaning, Features and Types of Companies<br>3.2 Incorporation of a Company-Mode of forming, Documents to be filed with registrar, Certificate of Incorporation, Effects of Registration<br>3.3 Memorandum of Association-contents<br>3.4 Article of Association- contents<br>3.5 Prospectus- Registration and contents and Statement in lieu of Prospectus | **15** |
| **Chapter 4** | **The Securities Contracts Regulation Act, 1956** | **No. of Lectures** |
| | 4.1 Introduction to SCRA 1956- Brief History of the Act and Importance<br>4.2 Important Definitions<br>4.3 Recognized Stock Exchange<br>4.4 Powers granted by the SCRA<br>4.5 Listing of Securities and Appeals<br>4.6 Penalties under the SCRA | **15** |
| **Experiential Learning** | | **No. of Lectures** |

| | |
|---|---|
| • Report on prospectus of any five listed companies or<br>• Case Study on Negotiable Instrument Act, 1881 | **05** |
| **Total No. of Lectures** | **60** |

**Experiential Learning:**

Exposure to various documents of company is very important for understanding incorporation and conduct of business of the company. It is equally important from investor's point of view. A prospectus is a legal document that a company must produce when it is offering a security for sale. The prospectus provides detailed information about the security so that potential investors can better understand what they would be buying.

Students are hereby expected to go through the prospectus of any two companies and write a report after analysing the following aspects of it:

1. Capital structure of the company.
2. Main objects and present business of the company and its location.
3. Main object of public offer and terms of the present issue.
4. Minimum subscription, amount payable by way of premium, issue of shares otherwise than on cash.

**Note:** All the Acts should be considered as per the latest amendments.

**Recommended Books:**

1. Bare Acts
2. Business Laws: M.C. Kuchhal & Vivek Kuchhal, Vikas Publishing House Pvt. Ltd.
3. An Introduction to Mercantile Laws: N.D. Kapoor, Sultan Chand & Sons, New Delhi
4. Company Law: Avtar Singh, Eastern Book Company

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**Shivajinagar, Pune – 5**

**T.Y. BBA (SEMESTER - VI)**
**(2023 Course under NEP 2020)**

**Course Code:** 23BaFinU6202 **Course Name:** Security Analysis and Portfolio Management
**Course Type:** Major Electives (Elective IV)
**Teaching Scheme: TH:** 4 Lectures/Week **Credits:** 4
**Examination Scheme: CIA:** 40 Marks **End-Sem:** 60 Marks

**Prerequisites of the Course:**

Students should be aware of the concepts of financial instruments and stock market.

**Course Objectives:**

To familiarize the student with basic concept of securities and portfolio analysis and to acquaint the students with the process of portfolio selection creation and management

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | Understand the relevance of Fundamental Analysis in Investment Decisions | 1 |
| CO2 | Develop the ability to measure risk and return associated with securities and Portfolio. | 2,3 |
| CO3 | Develop the ability to use diversification strategy and CAPM to reduce risk in Investment decisions | 4 |
| CO4 | Develop skills to evaluate and measure Portfolio performance using various indexes. | 5 |
| CO5 | Apply the principles of portfolio management and construct an efficient portfolio | 6 |

**Course Contents:**

| Chapter 1 | Security Analysis | No. of Lectures |
|---|---|---|
| | 1.1 Need for Fundamental analysis<br>1.2 Economic analysis - Tools of Economic analysis<br>1.3 Industry Analysis - Tools of Industry analysis<br>1.4 Company analysis - Tools of Company analysis<br>1.5 Technical analysis - Introduction<br>1.6 Assumptions of the theory – The Dow theory – Charts – Line charts, Bar Charts – Construction of charts – Moving average analysis. (Theory Only). | **12** |
| **Chapter 2** | **Portfolio Analysis** | **No. of Lectures** |
| | 2.1 Risk management - Risk of Securities -.<br>2.2 Systematic Risk - Interest Rate Risk - Market Risk - Purchasing Power Risk<br>2.3 Unsystematic Risk - Business Risk - Financial Risk – Efficient Market Theory<br>2.4 Measurement of Risk and Return, Expected Return, Standard Deviation and Variance of Securities.<br>2.5 Portfolio Analysis. Traditional Vs Modern<br>2.6 Rationale of Diversification - Markowitz Theory - Effect of Combining two securities<br>2.7 Measurement of Expected Return of Portfolio<br>2.8 Portfolio Risk (including simple Problems). | **14** |
| **Chapter 3** | **Portfolio Selection** | **No. of Lectures** |
| | 3.1 Measurement of Interactive Risk through covariance<br>3.2 Correlation Coefficient between securities<br>3.3 Reduction of Portfolio Risk through diversification (with two securities only).<br>3.4 Portfolio Selection - efficient set of Portfolios - Optimal portfolio (including simple Problems).<br>3.5 Capital asset pricing model: Assumptions- Security market line (SML)- Capital Asset Pricing Model (CAPM) – Assumptions of CAPM - Testing the CAPM – Limitations of CAPM | **15** |
| **Chapter 4** | **Portfolio Evaluation And Revision** | **No. of Lectures** |

| | | |
|---|---|---|
| | 4.1 Measures of portfolio performance<br>4.2 Reward to variability and rewards to volatility<br>4.3 Sharpe's performance index<br>4.4 Treynor's performance index<br>4.5 Jenson's performance index (Including problems)<br>4.6 Passive Management<br>4.7 Active Management<br>4.8 The Formula plans for the purchase & sale of securities – Rupee cost averaging – Constant rupee plan – Constant ratio plan –<br>4.9 Portfolio revision & cost (theory only) | **15** |
| **Experiential Learning** | | **No. of Lectures** |
| Case studies on Portfolio Management | | **04** |
| **Total No. of Lectures** | | **60** |

**Experiential Learning:**

Students are encouraged to take up live projects in an industry or industry experts are invited for conducting guest lectures in order to acquaint students to align their theoretical knowledge and its application.
Industry based live projects allow students to gain valuable work experience while they are still studying in college. They pave way for self-empowerment through skill building and hands-on-training.

**Problems on:**

- Sharpe's performance index
- Treynor's performance index
- Jenson's performance index
- Portfolio Risk and return

**Recommended Books:**


1. Reilly: Investment Analysis and Portfolio Management, Thomson
2. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI
3. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, Mcgraw
4. PunithavathiPundyan: Securities Analysis & Portfolio Management, Vikas
5. Avadhani, V.A: Investment & Security Management in India, Himalaya
6. Gangadhar V: Investment Management, Anmole
7. Sulochana M: Investment Management, Kalyani
8. Strong: Practical **I**nvestment Management, Thomson
9. Avadhani, V.A: International finance, Himalaya.

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# T. Y B.B.A (SEMESTER - VI)

## (2023 Course under NEP 2020)

**Course Code:** 23BaBbaU6301 **Course Name:** Indian Economic Environment
**Course Type:** Minor Paper V
**Teaching Scheme: TH:** 4 Hours/Week **Credits:** 4
**Examination Scheme: CIA:** 40 Marks **End Sem:** 60 Marks

**Prerequisites of the Course:**

- Students have basic knowledge of economics.
- Students have knowledge of Indian economy with different aspects such as agriculture, industry, banking and finance and external sector.
- Students know the role of India's Economy in present era.

**Course Objectives:**

- To understand the Indian economy's structure and performance its sectors, including industries, institutions and analyze its performance i.e. growth and employment.
- Examine India's economic policies and reforms including liberalization, privatization and globalization.
- Analyze India's economic challenges, including inequality and environmental degradation and opportunities including demographic dividend and infrastructure development
- Understand India's role in the global economy trade and investment relationships with other countries and analyze its role in global economic institutions, including the WTO and BRICS.

**Course Outcomes:**

On completion of the course, students will be able to –

| CO No. | Course Outcome | Cognitive Level |
|---|---|---|
| CO1 | Analyze growth and to show structural changes of Indian economy since economic reforms. | 4 |
| CO2 | To summarize agriculture sector including Pricing, Finance and Marketing. | 2 |
| CO3 | Examine role and structure industries i.e. PSEs, MSMEs and discuss problems of small scale entep. | 3 |

| | | |
|---|---|---|
| CO4 | Analyze recent trends in service sector including Banking, Insurance, Healthcare and Tourism. | 4 |
| CO5 | Examine External Sector I.e. Foreign Trade, BOPs, FDI, FII and SAARC, BRICS, ASEAN and WTO and its impact on India's economy. | 5 |
| CO6 | Assess and examine Money and Capital Market & Role of RBI | 6 |

**Course Contents:**

| **Chapter 1** | **Introduction to Agricultural Sector** | **No. of Lectures** |
|---|---|---|
| | 1.1. Characteristics of the Indian Economy, Trends and Structure,<br>1.2. Growth and Structural Change in the Indian Economy Since 1990: Agriculture, Industry & Service Sector<br>**1.3. Agriculture:**<br>1.3.1. Technological Changes in agriculture<br>1.3.2. Agricultural Pricing<br>1.3.3. Agricultural Finance<br>1.3.4. Agricultural Marketing<br>1.3.5. National Agricultural Policy | **14** |
| **Chapter 2** | **Industrial Sector** | **No. of Lectures** |
| | 2.1. Growth and Pattern of Industrialization Since 1991<br>2.2. Industrial Policy of 1991<br>2.3. Public Sector Enterprises and Disinvestment Policy<br>2.4. Micro, Small and Medium Enterprises: Meaning<br>2.4.1. Small Scale Enterprises: Problems and Prospects | **12** |
| **Chapter 3** | **Service Sector and External Sector** | **No. of Lectures** |
| | **3.1. Service Sector :**<br>3.1.1. Nature and scope of service industry and Unemployment Indicators<br>3.1.2. Recent trends in Banking Industry, Insurance Industry, Healthcare Industry and Tourism Industry<br>**3.2. External sector:**<br>3.2.1. Structure and directions of Foreign Trade<br>3.2.2. India's Balance of payments since 1991<br>3.2.3. Foreign Direct Investment<br>3.2.4. Foreign Institutional Investors<br>3.3.5. Transnational companies in India<br>3.3.6. SAARC, BRICS, ASEAN and WTO: Role and its Impact on India's economy. | **14** |

| Chapter 4 | Money and Capital Market & Banking | No. of Lectures |
|---|---|---|
| | 4.1. Money market: Meaning and its features<br>4.2. Monetary policy of RBI<br>4.3. Commercial Banks: Progress in India<br>4.4. Capital Markets: Meaning, features and its Developments<br>4.5. SEBI and its functions. | **12** |
| **Experiential Learning** | | **No. of Lectures** |
| Assignments, Group Discussions, Project. | | **08** |
| **Total No. of Lectures** | | **60** |

**Recommended Books:**


- India's Economy and Growth – Nayak, P.B & Goldar – Sage Publications
- India's Financial Sector – An Era of Reforms Sharan, V. - Sage Publications
- India's Liberalisation Experiences: Hostage to WTO? – Karmarkar, S & Rajiv Kumar - Sage Publications
- The Indian Economy: An Macroeconomic Perspective – Banik N - Sage Publications
- Urbanisation in India: Challenges, Opportunities, and the Way Forward – Ahuwalia, I & Kanbur - Sage Publications
- India's Economic Reforms & Development – Vidyanathan A.