

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 2026-27)

Semester V (Third Year)

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hrs./Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CIE	ESE	Total
Major Core T(2+2+2+2 or 4 + 2+2 or 4 + 4) P(2+2 or 4)	24BaFinU5601	Analysis of Financial Statements	4		4		40	60	100
	24BaFinU5602	Business Taxation	4		4		40	60	100
	24BaFinU5603	International Banking and Finance	2		2		20	30	50
	24BaBbaU5604	Entrepreneurship Development	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24BaFinU5201	Business Ethics in Finance and Accounting	4		4		40	60	100
	24BaFinU5202	Behavioral Finance	4		4		40	60	100
VSC P(2)	24BaFinU5501	Lab Course on Innovation and Technology in Finance		2		4	20	30	50
FP (2)	24BaFinU5001	Field Project II		2		4	20	30	50
Minor (T/P) (2)	24BaBbaU5301	Indian Economic Environment	2		2		20	30	50
Total			18	04	18	08			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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T.Y.BBA (SEMESTER V)
(2024 Course under NEP 2020)

Course Code: 24BaFinU5601

Course Name: Analysis of Financial Statements

Course Type: Major Core

Teaching Scheme TH: 4 Lectures/Week

Credit: 04

Examination Scheme: CIA: 40Marks

End-Sem: 60Marks

Prerequisites of Course:

- Students should have basic knowledge about use of financial statements.
- They should know users of accounting information.

Course Objectives:

1. To prepare students for interpretation and analysis of financial statements effectively.
2. To make the student well acquainted with current financial practices.
3. This course is designed primarily for students who expect to be intensive users of financial statements as part of their professional responsibilities.

Course Outcomes:

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

CO No.	Course Outcome	Cognitive Level
CO1	Recall the meaning and need of Financial Statements	1
CO2	Understand the importance of Financial Statements	2
CO3	Get the knowledge about preparation of Financial Statements as per schedule III of the amended Companies Act 2013 and revised schedules	2
CO4	Analyze and interpret of Financial Statement by using various techniques such as comparative financial statements, Trend Analysis, Common Size Financial Statements	2/4
CO5	Understand the utility of cash flow and funds flow statement.	5
CO6	Make the use of Ratio analysis in analysis of financial statements	3

Course Contents:

Chapter 1	Analysis and Interpretation of Financial Statements of Corporate Organizations	No. of Lectures
	I) Introduction of Financial Statement 1. Meaning and need of Financial statements 2. Importance of Financial statements. 3. Preparation of Financial Statements as per schedule III of the amended Companies Act 2013 4. Revised Schedules 5. How to read company's Balance Sheet II) Analysis and Interpretation of Financial Statements 1. Meaning/introduction and types of financial analysis 2. Advantages and Limitations of financial analysis 3. Techniques of financial analysis: Comparative financial statements, Trend Analysis, Common Size Financial Statements, Funds Flow Analysis, Cash Flow Analysis and Ratio Analysis.	15
Chapter 2	Ratio Analysis	
	1. Concept of Ratio 2. Meaning and Interpretation of Ratio Analysis 4. Classification of Ratios: Liquidity Ratios, Turnover Ratios, Solvency Ratios, Profitability Ratios, Miscellaneous Group 5. Role of Ratio 6. Advantages and Limitations of Ratio Analysis	15
Chapter 3	Cash Flow Analysis	
	1. Meaning of Cash Flow Statement 2. Objectives of Cash Flow Statement 3. Uses of Cash Flow Statement 4. Limitations of Cash Flow Statement 5. Preparation of Cash Flow Statement 6. Methods of Cash Flow Statement: Direct Method and Indirect Method 7. Cash Flow Activities–Operating, Investing, Financing	13
Chapter 4	Funds Flow Analysis	
	1. Concept of Fund 2. Meaning and uses of Fund Flow Statement 3. Limitations of Fund Flow Statement 4. Preparation of Fund Flow Statement a) Funds from Operations b) Statement of Changes in Working Capital Funds Flow Statement.	13
	Experiential Learning	

	Financial Statement Analysis using ratios of any one company (from Fortune 500) for recent financial year	4
	Total No. of Lectures	60

Experiential Learning:

Experiential Learning activity will help the students in applying financial statement analysis techniques practically. Further, this analysis will make them understand the decision making done using such methods and techniques.

Topic for Practical Problems:

1. Ratio Analysis
2. Cash Flow Statement
3. Fund Flow Statement

Allocation of Marks:

Theory-50%

Practical problems- 50%

Recommended Books:

1. N. M. Vechlekar- Financial Management
2. G.M. Dumbre- Advanced Management Accounting, Success Publications, Pune
3. I. M. Pandey- Financial Management
4. Ravi. M. Kishore- Financial Management
5. P.C. Pardeshi- Business Finance.
6. Khanand Jain- Financial Management
7. N.D. Kapoor- Financial Management

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**T.Y. BBA (SEMESTER – V)
(2024 Course under NEP 2020)**

Course Code: 24BaFinU5602

Course Type: Major Core Theory

Teaching Scheme: TH: 4 Lectures/Week

Examination Scheme: CIA: 40 Marks

Course Name: Business Taxation

Credits: 4

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	3,4
CO4	Simplify the concepts of house property, capital gain and other sources of Income	3,4
CO5	Understanding of various deduction and tax slabs. Computation of tax liability of an Individual	2, 5
CO6	To have a basic understanding of the Goods and Service Tax	2

Course Contents:

Chapter 1	Income Tax Act, 1961	No. of Lectures
	1.1 History of Income Tax in India, 1.2 Income Tax Act 1961- Definition, Concept88888s, Taxation structure in India, 1.3 Concept and definitions- Income, Person, Assessee, Assessment Year, Previous Year. 1.4 Residential Status of an Individual	10
Chapter 2	Income from Salary, Profit and Gains from Business and Profession	
	2.1 Income from Salary- Salient features, Items included in salary-Basic pay, Pension, Gratuity, Provident Fund, Allowances, Perquisites, Deductions u/s 16 2.2 Problems on Computation of Income from Salary 2.3 Profit & Gain from Business and Profession – Chargeable Income under the head Business or Profession –disallowed expenses. 2.4 Problem on Computation of Income from Business/ Profession	15
Chapter 3	Income from House Property, Capital Gains, Other Sources of Income	
	3.1 Income from House Property – Basics of Chargeability, Income from let out house property, Gross Annual Value, Deductions u/s 24 3.2 Computation of Income from House Property 3.3 Capital Gains – Capital Assets, STCG, LTCG, Deductions allowed from Capital Gains, Illustration 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	
	4.1 Gross Total Income; Deduction u/s 80 4.2 Rates of Income tax 4.3 Problems on Computation of Taxable Income and Tax Liability 4.4 Introduction of GST	15
Experiential Learning		
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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T.Y. BBA (SEMESTER – V)
(2024 Course under NEP 2020)

Course Code: 24BaFinU5603

Course Name: International Banking and Finance

Course Type: Major Paper 12 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 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 Understanding Different Types of Accounts	4
CO4	Analysing the Role of International Financial Agencies Understanding Foreign Exchange Markets	4,2
CO5	Identify and analyze the factors affecting exchange rates	1, 4
CO6	Managing Risks in International Trade Understanding Exchange Rate Dynamics	5

Course Contents:

Chapter 1	International Banking and Trade Relationship	No. of Lectures
	1.1 International Banking -Meaning, Importance 1.2 Various Ways of creating Relations in International Market Management Contract, Opening of Branch Offices. 1.3 Settlement of Debts in International Market. 1.4 Provisions of [Foreign Exchange Mgt. Act FEMA] with reference to Bank Financing	5
Chapter 2	Role of Commercial Banks in Financing Import & Export	
	2.1 Role of Commercial Banks. 2.2 Role & Functions of EXIM Bank & ECGC [Export Credit Guarantee Corporation] 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 2.4 Introduction of Nostro, Vostro & Laro Account 2.5 Traditional Ways of Financing International Trade 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 2.7 Letter of Credit Transactions – Their Liabilities, Types of Letters of Credit –Uniform Customer Practice of Documentary Credit Rule – UCPDC, Documentary credit,	12
Chapter 3	Role of International Financing Agencies	
	3.1 Foreign Exchange Market 3.2 BIS- Bank for International settlement, ADC-Asian Development corporation. 3.3 Modern Ways of Financing of International trade – Private Equity, Block Deals, FDI, ADR-American Depositary Receipts GDR & ECBs – External Commercial Borrowings 3.4 Risks in International Trade-Economic Risks, Transaction & translation Risk – Ways & means of Risk. 3.5 Hedging Techniques (Currency Futures, Swaps, Forwards, Collars & CAPS) 3.6 Exchange Rate Determination: Determination Under Gold Standard and Paper Standard, 3.7 Exchange Control, Objectives of Exchange Control	12
Experiential Learning		
☐ Case study on International Finance ☐ Visit to any International bank or Institution		01
Total No. of Lectures		30

Experiential Learning:

Students will visit any international bank and make a report on it.

Recommended Books:

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

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**T.Y. BBA (SEMESTER – V)
(2024 Course under NEP 2020)**

Course Code: 24BaBbaU5604

Course Name: Entrepreneurship Development

Course Type: Major Core 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 1.2 Definition, meaning and functions of an entrepreneur, Need and Importance of Entrepreneurship 1.3 Stages in entrepreneurial process.	08

Chapter 2	Business Opportunity Identification and Preparation of Business Plan	
	2.1 Opportunity Search: Methods of Divergent Thinking and Convergent thinking 2.2 Environmental scanning for business opportunity Identification: Tools and Techniques 2.3 Meaning and Objectives of Business Plan, Elements of Business Plan 2.4 Business Planning Process	10
Chapter 3	Institutional Support to New Venture and Legislative Support	
	3.1 Micro, Small & Medium Enterprise (MSME) 3.2 Financial Assistance for Small Enterprises – Introduction and types. 3.3 Government Schemes to boost Entrepreneurship in India. 3.4 Maharashtra shop and establishment act- Procedure to obtain shop act license.	10
Experiential Learning		
Students will identify a business idea and conduct a business in a college for one day.		02
Total No. of Lectures		30

Experiential Learning:

Students will identify a business idea and conduct a business in a college for one day. Students should prepare report on the same business idea. The format of report is as follows:

Chapter-1- Introduction:

- ☐ Product details
- ☐ Brand name
- ☐ Group member details (role played by each member)
- ☐ Investment details
- ☐ Photographs of activity

Chapter: 2- Costing

- ☐ Prepare a detailed cost sheet.
- ☐ Net Profit ratio and return on investment.

Chapter-3- Details of Promotion strategy adopted

- ☐ Attach a copy of your print advertisement.

Chapter 4- Conclusion

- ☐ Give details of the experiential learning derived from this activity.

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)
(2024 Course under NEP 2020)

Course Code: 24BaFinU5201

Course Name: Business Ethics in Finance
and Accounting

Course Type: Major Electives (Elective I)

Teaching Scheme: TH: 4 Lectures/Week

Examination Scheme: CIA: 40 Marks

Credits: 4

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 1.2 Importance of Ethics 1.3 Difference between Moral and Ethics 1.4 Types Of Ethics 1.5 Code of Ethics 1.6 Causes of Unethical Behavior	15
Chapter 2	Understanding the Nature of Business Ethics	
	2.1 Meaning, Nature and Importance of Business Ethics 2.2 Types of Business Ethics according to functions of Business 2.3 Factors influencing Business Ethics 2.4 Theories of Business Ethics 2.5 Corporate Ethics-Ethical Behaviour and Audit of Ethical Behavior	10
Chapter 3	Ethics in Finance	
	3.1 Ethics in Finance 3.2 Ethical Issues in Finance 3.3 Code of Ethics in Finance 3.4 Unethical Issues in Finance 3.5 Fraudulent Financial Reporting 3.6 Misuse of Assets 3.7 Disclosure 3.8 Insider Trading 3.9 Budgetary Slack 3.10 Ethical Issues in Financial Market	15
Chapter 4	Ethics in Accounting	
	4.1 Defining Ethics in Accounting 4.2 Common Ethics in Accounting 4.3 Ethical Development and Professional Responsibility – Ethical Dilemmas in Accounting 4.4 The Importance of Ethics in Accounting – Ethical Dilemmas in Accounting 4.5 The Importance of Ethics in Accounting 4.6 Ethical Principles in Accounting 4.7 Role, Duties and Ethical Conduct of Accountants and Auditors 4.8 Reasons for Unethical Behavior	15
Experiential Learning		

Experiential Learning:

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

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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T.Y B.B.A (SEMESTER - V)
(2024 Course under NEP 2020)

Course Code: 24BaFinU5202

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
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	1.1 Introduction to Behavioural finance – Evolution, scope, objectives 1.2 External Factors Defining Investors Behaviour – Demographic, Social, Economic 1.3 Phases and effects of geomagnetic storm on Financial Market; 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 2.2 Prospect Theory and Loss Aversion- Risk Aversion 2.3 Expected Utility Theory [EUT] and Rational Thought Decision making under risk and uncertainty 2.4 Model of Limited Attention, Framing, Mental Accounting	15
Chapter 3	Biases Theories	No. of Lectures
	3.1 Heuristics and its types 3.2 Sources and Classification of Biases – Heuristics drive and Frame driven, Cognitive and emotional biases; 3.3 Impact of Different Biases on Investors; 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 4.2 Heuristic and Biases Affecting Behavior during Investment, Financing and Dividend Decisions, Presence and Absence of Dividend, Ex-Dividend Day Behavior 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. BBA (SEMESTER V)
(2024 Course under NEP 2020)

Course Code: 24BaFinU5501

Course Name: Lab Course on Innovation and
Technology in Finance

Course Type: Vocational Skill Course

Teaching Scheme: PR: 4 Lectures/Week

Credit: 02

Examination Scheme: CIA: 20 Marks

End-Sem: 30 Marks

Prerequisite Courses:

- Students should have basic knowledge of finance.
- Students should be aware about recent technologies in finance.

Course Objectives:

1. To provide a strong understanding of what's happening in Fintech
2. To provide basic knowledge of Block chain and cryptocurrency.
3. To improve analytical and critical thinking skills by studying case studies related to financial technology

Course Outcome:

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

CO No.	Course Outcome	Cognitive Level
CO1	Define the key concepts and elements of financial technology.	1
CO2	Understand the use of technology in financial management.	2
CO3	Identify the importance of Blockchain and Cryptocurrency in current scenario.	3
CO4	Analyze the critical factors involved in successful implementation of technology in finance	4
CO5	Evaluate the difference between traditional finance and modern finance	5

Chapter 1	Introduction to Fintech	No. of Lectures
	1.1 Introduction to Fintech, 1.2 Status of Fintech sector in India, 1.3 Benefit of Fintech, Challenges of Fintech, 1.4 Major enablers for Indian Fintech	12
Chapter 2	Introduction to Fintech Innovations	
	2.1 Mobile and web-based applications, 2.2 Digital currency, 2.3 Distributed Ledger, 2.4 Crowd Funding, 2.5 Peer to Peer Lending, 2.6 Smart Contracts, 2.7 E-Aggregators, 2.8 Cloud Computing, 2.9 Robo Advice, 2.10 E-Trading, 2.11 Big Data.	12
Chapter 3	Blockchain	
	3.1 Blockchain – Origin and History, Meaning, 3.2 Evolution of Blockchain, 3.3 Critical issues of the Finance Industry, 3.4 Blockchain in Finance, 3.5 Advantages and Disadvantages of Blockchain. 3.6 Cryptocurrency – Meaning, Importance, and risks involved in cryptocurrency, 3.7 Conventional Vs. Digital Currency, 3.8 Types of cryptocurrencies.	14
	Experiential Learning	
	Activities listed below to be performed by students in the class	22
	Total No. of Lectures	60

Experiential Learning:

The students will do practical activities on the 16 topics listed below.

List of Activities:

The students will prepare a report of all the listed topics and make a submission of all the assignments in a single file after the completion of the semester.

Sr. No.	Name of the Activities
1	PPT Preparation on any topic of Fintech
2	PPT Presentation
3	Preparation of a Questionnaire on Fintech
4	Preparation of visit report
5	Role of Block Chain in Banking & Finance
6	Price determination process Crypto market
7	Crypto Market Complaint procedure
8	Crypto currency buying & selling procedure
9	Risk involved in crypto currency
10	Criteria for choosing good crypto currency
11	Different types of crypto currency
12	Different types of crowd funding websites
13	Fund raising procedure through online platform
14	Various types of E-aggregators & its procedure
15	Role of Robo Advising in buying & selling securities
16	Case Study on block chain & Fintech

Recommended Books:

1. Seth Swanson, "FinTech: For Beginners! Understanding & Utilizing The Power Of Financial Technology", Kindle Edition, 2016
2. Jaspal Singh, "Financial Technology (FinTech) and Digital Banking in India",
3. Pooja N. Hule, Dipali Tawar, "Blockchain", Himalaya Publishing House

Web Links:

<https://www.investopedia.com/terms/f/fintech.asp>
<https://www.geeksforgeeks.org/blockchain-technology-introduction/>
<https://byjus.com/current-affairs/cryptocurrency/>
<https://www.investopedia.com/terms/c/cryptocurrency.asp> https://youtu.be/-EoNrg_DR3s?si=jfObGGcibS1e45XV
<https://youtu.be/160oMzblY8?si=tILkbylcFaDzGRAX>
https://youtu.be/xIDL_akeras?si=wYF5bxrn1tN1SWAX
https://youtu.be/8fbhI1qVj0c?si=vE_QQoJ1spnQPy9J
<https://egyankosh.ac.in/>

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T.Y.B.B.A. (SEMESTER V)
(2024 Course under NEP 2020)

Course Code: 24BaBbaU5301

Course Name: Indian Economic Environment

Course Type: Minor Theory

Teaching Scheme: TH: 2 Lectures/Week

Credit: 02

Examination Scheme: CIA: 20 Marks

End-Sem: 30 Marks

Prerequisite Courses:

- Students have basic knowledge of economics.
- Students have knowledge of Indian economy with different aspects such as agriculture, industry, banking and finance.
- Students' knows 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 economic trade and investments.

Course Outcome: On completion of the course, student will be able to–

Co No.	Course Outcome	Cognitive Level
CO1	Analyse recent developments in Indian economy since 2000.	4
CO2	To summarize agriculture sector including Pricing, Finance and Marketing.	2
CO3	Examine Industrial Policy since 1991 to till 2022.	3
CO4	Analyze recent trends in Monetary, fiscal and foreign trade policy	4
CO5	Examine the structure, growth and reforms in Money and Capital Market.	3

Course Content:

Reference Books:

Chapter 1	Recent Developments in Indian Economy Since 2000	No. of Lectures
	1.1. Characteristics of Indian Economy 1.2. Role of Social infrastructure with reference to Education, Health and Family welfare, 1.3. Sustainable Development Goals 1.4. Foreign Direct Investments and Multinational Corporations 1.5. Demonetisation and Goods and Service Tax	08
Chapter 2	Sectorial Development in Indian Economy.	
	2.1 Agricultural Pricing: Meaning, types and Objectives 2.2. Agricultural Finance: Role of Co-operatives, RRB'S and ABARD-Objectives and functions 2.3. National Agricultural Policy 2000 2.4. Agricultural Marketing: Meaning, Objectives & Challenges, 2.5 Industrial Policy of 1991 – features Atmanirbhar Bharat (Self-Reliant India) Initiative (2020) 2.6 Foreign trade policy- Meaning and objectives ,Recent Foreign trade policy	10
Chapter 3	Monetary and Financial sector Reforms in India	
	3.1. Banking Sector: Monetary policies- Objectives, recent monetary policy 3.1.1. Digital Transformation – Challenges and Issues. 3.2. Financial Inclusion-Micro finance and MUDRA Yojana 3.3. Money Market: Structure, Features and reforms. 3.4. Capital Market: Structure, Features and reforms.	08
	Experiential Learning	
	Assignments, Group Discussions, Project & Viva Voce	04
Total No. of Lectures		30

- India's Economy and Growth – Nayak, P.B & Goldar – Sage Publications
- India's Financial Sector – An Era of Reforms Sharan, V. - 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.
- Indian Economy Ramesh Singh – McGraw Hills Education – 2013 14th Edition
- Indian Economy: Performance and Policies – Uma Kapila – Academic Foundation 2022 23rd Edition
- Indian Financial System – M.Y.Khan – McGraw Hill Education -2023 14th Edition

Semester VI (Third Year)

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hrs./Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CIE	ESE	Total
Major Core T(2+2+2+2or 4+2+2 or 4+4) P(2+2 or 4)	24BaFinU6601	Financial Services	4		4		40	60	100
	24BaFinU6602	Long Term Finance	4		4		40	60	100
	24BaFinU6603	Strategic Financial Management	2		2		20	30	50
	24BaBbaU6604	Fundamentals of e-Commerce	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24BaFinU6201	Legal Aspects in Finance and Accounting	4		4		40	60	100
	24BaFinU6202	Security Analysis and Portfolio Management	4		4		40	60	100
VSC P(2)	24BaFinU6501	Lab Course on Income Tax Compliance		2		4	20	30	50
OJT (2)	24CpCopU6004	On Job Training		4		8	40	60	100
Total			16	06	16	12			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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**T.Y.BBA (SEMESTER–VI)
(2024 Course under NEP 2020)**

Course Code: 24BaFinU6601

Course Name: Financial Services

Course Type: Major Core

Teaching Scheme: TH 4 Lectures/Week

Credit: 04

Examination Scheme: CIA: 40 Marks

End-Sem: 60 Marks

Prerequisites of 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:

Co No.	Course Outcome	Cognitive Level
CO1	To Define the basic concept of Financial Services	1
CO2	To Understand role of regulatory authorities in the market and various financial services	2
CO3	To Apply theoretical knowledge practically in Financial Market System.	3
CO4	To Analyze functioning of various Stock Exchanges	4
CO5	To Evaluate Primary market and Secondary Market.	5
CO6	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 1.2 Structure of Financial System-Financial Institutions, Financial Markets, Financial Instruments and Financial Services 1.3 Overview of Indian Financial System since 1991 1.4 Financial Intermediaries in Financial System: Merchant Bankers, Underwriters, Depositories, Brokers, Sub brokers, Bankers etc.	15
Chapter 2	Financial Regulatory Authorities	
	2.1 Introduction to Banking and Insurance Sector in India 2.2 Structure of Banking and Insurance Sector in India 2.3 Role and Functions of: a) SEBI(Securities and Exchange Board of India) b) RBI(Reserve Bank of India) c) IRDA(Insurance Regulatory Development Authority)	10
Chapter 3	Introduction to Financial Markets	
	3.1 Capital Market- Primary Market – Management of IPO, Secondary Market–Stock Exchanges in India–Introduction, NSE, BSE, OTCEI 3.2 Introduction to Derivatives, Futures and Options 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 3.4 Difference between Money Market and Capital Market 3.5 Foreign Exchange Market	15
Chapter 4	Alternative Financing and Investment Instruments	
	4.1 Factoring and Forfeiting: Introduction, Concept, Functions, Features, Types and Mechanism, 4.2 Credit Rating: Introduction, Concept, Benefits, Limitations and Process, Profile of Credit rating agencies in India 4.3 Mutual Funds: Introduction, Concept, Advantages and Disadvantages of Investing in Mutual Funds, Organizational Structure of Mutual Funds and Types of Mutual Funds 4.4 Venture Capital: Meaning, features, scope and Importance of Venture capital.	15
	Experiential Learning	
	• Visit any under writer or merchant banker and collect information about various services offered by them. • 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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T.Y.BBA (SEMESTER–VI)
(2024 Course under NEP 2020)

Course Code: 24BaFinU6602

Course Name: Long Term Finance

Course Type: Major Core Theory

Teaching Scheme TH: 4 Hours/Week

Credits: 4

Examination Scheme: CIA: 40 Marks

End Sem: 60 Marks

Prerequisite Courses:

- Students should have basic knowledge about finance.
- Students should have basic knowledge of the sources of finance.

Course Objectives:

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

- To identify the different sources of finance available to a company.
- To understand the concept of financial structure & its relevance.
- To understand how to calculate leverage.
- To evaluate long term investment proposals using Capital Budgeting techniques.

Course Outcome:

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

CO No.	Course Outcome	Cognitive Level
CO1	Define the key concepts & elements of long-term finance	1
CO2	Understand the different sources of finance used by a company	2
CO3	Apply acquired knowledge to choose the correct source of finance	3
CO4	Analyse the financial proposals to support capital budgeting decisions	4
CO5	Interpret the calculated results to suggest the best solution	5
CO6	Propose different solutions to financial management problems	6

Course Contents:

Chapter 1	Sources of Finance	No. of Lectures
	1.1 Owned and Borrowed funds 1.2 Equity Shares, Preference Shares 1.3 Debentures, Term Loan, Lease Financing, Hire Purchasing	12
Chapter 2	Capital Structure	
	2.1 Cost of Capital, Trading on Equity, Capital Gearing 2.2 Leverages 2.3 Financing Decisions- EBIT-EPS Analysis	18
Chapter 3	Capital Budgeting	
	3.1 Meaning 3.2 Time Value of Money 3.3 Techniques of Capital Budgeting 3.4 Mutually Exclusive Proposals	16
Chapter 4	Dividend Decisions	
	4.1 Dividend policy, determinants of dividend policy 4.2 Types of dividend policy 4.3 Forms of dividend 4.4 Theories of Dividend	6
	Experiential Learning	
	Visit websites of the given specialized private financial institutions & prepare report on the objectives and role in growth and development: IFCI, IDBI, ICICI, SFCs, UTI	4
	Case Study	
	Case studies on capital structure, capital budgeting etc.	4
	Total No. of Lectures	60

Topic for Practical Problems:

1. Leverages
2. Cost of Capital and EBIT-EPS Analysis
3. Capital Budgeting

Recommended Books:

1. I. M. Pandey – Financial Management – Vikas Publishing House
2. Ravi M. Kishore – Financial Management
3. G. M. Dumbre – Modern Banking, Success Publications, Pune.

4. P. C. Pardeshi – Business Finance
5. Khan and Jain – Financial Management – Tata McGraw Hill
6. Prasanna Chandra – Financial Management – Tata McGraw hill
7. Appannaiah, Reddy, Satyaprakash – Financial Management – Himalaya Publishing Pvt. Ltd
8. Satish Inamdar – Financial Statement and Analysis

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T.Y. BBA (SEMESTER VI)
(2024 Course under NEP 2020)

Course Code: 24BaFinU6603 **Course Name:** Strategic Financial Management
Course Type: Major Core Theory
Teaching Scheme: TH: 2 Lectures/Week **Credit:** 02
Examination Scheme: CIA: 20 Marks **End-Sem:** 30 Marks

Prerequisite Courses: Students should have -

- 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 Outcome:

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 Content

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. 1.2 Success Factors and Constraints to Strategic Financial Management. 1.3 Financial Forecasting – Techniques 1.4 Financial Planning Process, Decision-making and Problem-solving process.	7
Chapter 2	Financial Modelling	
	2.1 Financial Models 2.2 Tools or Techniques of Financial Modelling 2.3 Uses and Limitations of Financial Modelling 2.4 Applications of Financial Models 2.5 Types of Financial Models 2.6 Process of Financial Model Development.	7
Chapter 3	Mergers and Acquisitions	
	3.1 Merger Strategy – 3.2 Merger Procedure – 3.3 Valuation of Firm 3.4 Financial Impact of Merger – 3.5 Merge and Dilution Effect on Earnings Per Share 3.6 Merger and Dilution Effect on Business Control. 3.7 Takeover Strategy 3.8 Types of Takeovers 3.9 Takeover Procedure 3.10 Takeover Defences 3.11 Takeover Regulations of SEBI 3.12 Distress Restructuring Strategy 3.13 Sell Offs, Spin Off, Leveraged Buyouts - Concept	15
	Experiential Learning	
	Case studies on Merger and Acquisitions Case studies on Financial Modelling	1
	Total No. of Lectures	30

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)
(2024 Course under NEP 2020)

Course Code: 24BaBbaU6604

Course Name: Fundamentals of E-Commerce

Course Type: Major Mandatory

Teaching Scheme: TH 2 Lectures/Week

Credit: 02

Examination Scheme: CIA: 20 Marks

End-Sem: 30 Marks

Prerequisite Courses:

- 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:

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 1.2 Functions of E-Commerce 1.3 Scope of E-Commerce 1.4 E-Commerce Infrastructure 1.5 Advantages & Disadvantages of E-Commerce 1.6 Opportunities for E-Commerce in India	10

	1.7 E-Commerce Business Models 1.8 Emerging trends in E-Commerce	
Chapter 2	E-Commerce Website Development and Design	
	2.1 Web Design Principles for E-Commerce Website 2.2 Designs in E-Commerce- UI & UX 2.3 E-Commerce Website Navigation, Layout, and Responsiveness 2.4 Mobile Optimization for E-Commerce Website 2.5 Integrating Shopping Carts and Product Management System 2.6 Case Study- Best Practices in E-Commerce Website Design	08
Chapter 3	E-Payment Systems	
	3.1 Traditional Payment System 3.2 Introduction to Electronic Payment System 3.3 Types of Electronic Payment Systems (B2C & B2B) 3.4 Third-Party Payment Processing, Payment Gateway 3.5 Risks of Electronic Payment System 3.6 Security measures for online transactions 3.7 Role of RBI in Digital Transactions	10
	Experiential Learning	
	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)
(2024 Course under NEP 2020)

Course Code: 24BaFinU6201

Course Name: Legal Aspects in Finance
and Accounting

Course Type: Major Elective

Teaching Scheme: TH 4 Lectures/Week

Credit: 04

Examination Scheme: CIA: 40 Marks

End-Sem: 60 Marks

Prerequisite Courses:

- 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:

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
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	1.1 Definition, kinds and concepts of contracts, Essentials U/S10 1.2 Offer and Acceptance 1.3 Consideration -Legality and Objects of consideration 1.4 Capacity of Parties 1.5 Free Consent 1.6 Void Agreements and Agreements opposed to public policy 1.7 Performance of Contract 1.8 Discharge of Contract and Remedies.	15
Chapter 2	The Negotiable Instrument Act, 1881	
	2.1 Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque 2.2 Crossing of Cheque 2.3 Bouncing of Cheque 2.4 Holder and Holder in Due Course, Privileges of Holder in Due Course 2.5 Negotiations: Type of Endorsements	10
Chapter 3	The Indian Companies Act, 2013	
	3.1 Company-Definition, Meaning, Features and Types of Companies 3.2 Incorporation of a Company-Mode of forming, Documents to be filed with registrar, Certificate of Incorporation, Effects of Registration 3.3 Memorandum of Association-contents 3.4 Article of Association- contents 3.5 Prospectus- Registration and contents and Statement in lieu of Prospectus	15
Chapter 4	The Securities Contracts Regulation Act, 1956	
	4.1 Introduction to SCRA 1956- Brief History of the Act and Importance 4.2 Important Definitions 4.3 Recognized Stock Exchange 4.4 Powers granted by the SCRA 4.5 Listing of Securities and Appeals 4.6 Penalties under the SCRA	15
	Experiential Learning	
	- Report on prospectus of any five listed companies or - 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 analyzing 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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**T.Y. BBA (SEMESTER - VI)
(2024 Course under NEP 2020)**

Course Code: 24BaFinU6202 **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 1.2 Economic analysis - Tools of Economic analysis 1.3 Industry Analysis - Tools of Industry analysis 1.4 Company analysis - Tools of Company analysis 1.5 Technical analysis - Introduction 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	
	2.1 Risk management - Risk of Securities -. 2.2 Systematic Risk - Interest Rate Risk - Market Risk - Purchasing Power Risk 2.3 Unsystematic Risk - Business Risk - Financial Risk – Efficient Market Theory 2.4 Measurement of Risk and Return, Expected Return, Standard Deviation and Variance of Securities. 2.5 Portfolio Analysis. Traditional Vs Modern 2.6 Rationale of Diversification - Markowitz Theory - Effect of Combining two securities 2.7 Measurement of Expected Return of Portfolio 2.8 Portfolio Risk (including simple Problems).	14
Chapter 3	Portfolio Selection	
	3.1 Measurement of Interactive Risk through covariance 3.2 Correlation Coefficient between securities 3.3 Reduction of Portfolio Risk through diversification (with two securities only). 3.4 Portfolio Selection - efficient set of Portfolios - Optimal portfolio (including simple Problems). 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	

4.1 Measures of portfolio performance 4.2 Reward to variability and rewards to volatility 4.3 Sharpe's performance index 4.4 Treynor's performance index 4.5 Jenson's performance index (Including problems) 4.6 Passive Management 4.7 Active Management 4.8 The Formula plans for the purchase & sale of securities – Rupee cost averaging – Constant rupee plan – Constant ratio plan – 4.9 Portfolio revision & cost (theory only)	15
Experiential Learning	
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 Investment Management, Thomson
9. Avadhani, V.A: International finance, Himalaya.

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**T.Y B.B.A (SEMESTER - VI)
(2024 Course under NEP 2020)**

Course Code: 24BaFinU6501 **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) Filing	No. of Lectures
	<u>1] THEORY:</u> 1.1 Registration on Income tax portal 1.2 Filing ITR - 1(Sahaj), ITR – 2, ITR - 3 1.3 Understanding ITR forms & schedules <u>2] PRACTICAL:</u> 1. ITR Forms - Filing ITR-1 (Sahaj) for individuals with income up to ₹50 lakh - Filing ITR-2 for individuals with income above ₹50 lakh - Filing ITR-3 for individuals with business income 2. ITR Filing - Filing ITR online through Income Tax Department website - Filing ITR through offline utility 3. ITR Verification - Verifying ITR through Aadhaar OTP - Verifying ITR through electronic verification code (EVC)	18
Chapter 2	Tax Deduction at Source (TDS) and Tax Collected at Source (TCS)	
	<u>THEORY:</u> 2.1. Understanding TDS and TCS provisions 2.2. Calculating TDS and TCS 2.3. Filing TDS and TCS returns <u>PRACTICAL</u> 1. TDS Returns - Filing Form 26Q (quarterly TDS return) - Filing Form 27Q (quarterly TDS return for non-residents) 2. TDS Certificates - Generating Form 16 (TDS certificate for salary) - Generating Form 16A (TDS certificate for non-salary) 3. TDS Payment - Payment of TDS online through NSDL website - Payment of TDS through bank branch	19
Chapter 3	Payment of Tax	

	<u>THEORY:</u> 3.1 Types of income tax payments 3.2 Tax Payment Methods 3.3 Payment of tax due dates <u>PRACTICAL:</u> 1. Online Payment - Payment of tax online through NSDL website - Payment of tax online through bank website 2. Other Modes of Payment - Payment of tax through debit card - Payment of tax through credit card 3. Advance Tax Calculation - Calculating advance tax liability for individuals - Calculating advance tax liability for businesses 4. Self-Assessment tax	18
Experiential Learning		
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/>

