



**School of Management Doon University, Dehradun**

**Program : Bachelor of Commerce (Hons.)**

**B.Com - (3+1 Years Full time)**

**Scheme & Syllabus**

**(With effect from Academic Year 2025-29)**

Academic Advisory Committee (AAC) Meeting:  
Date:



**School of Management Doon  
University, Dehradun**

**Course – B.Com (Hons.) (Four-Years Full Time Program) as per NEP-(2020) 2025-2029**

<b>Program Educational Objectives (PEOs) – B.Com Program</b>	
<b>PEO- 1</b>	Graduates will possess strong foundational knowledge in commerce, accounting, finance, taxation, and business law, enabling them to excel in various professional roles in industry, academia, and entrepreneurship.
<b>PEO- 2</b>	Graduates will demonstrate effective communication skills, teamwork, and leadership abilities to manage and lead business operations in a dynamic and multicultural environment.
<b>PEO- 3</b>	Graduates will uphold high standards of integrity and ethics, with a commitment to social responsibility, sustainability, and corporate governance in professional and personal conduct.
<b>PEO- 4</b>	Graduates will engage in continuous learning and pursue higher education, professional certifications (like CA,CMA, CPA, etc.), or competitive examinations to adapt to evolving business and economic environments.
<b>PEO- 5</b>	Graduates will apply critical thinking, data analysis, and problem-solving skills to make informed business decisions and contribute to organizational success.

**Program Outcomes (POs) – Bachelor of Commerce- Program**

<b>Program Outcomes</b>	<b>Competency level</b>	<b>Statement (s)</b>
<b>PO-01</b>	Knowledge	Demonstrate comprehensive knowledge in commerce, including accounting, finance, taxation, economics, business law, and management principles.
<b>PO-02</b>	Knowledge	Integrate knowledge from allied areas like IT, data analytics, and statistics to solve business problems and make strategic decisions.
<b>PO-03</b>	Knowledge	Understand and apply relevant laws, rules, and regulations governing business activities and financial transactions.
<b>PO-04</b>	Knowledge	Analyze financial statements, market trends, and economic indicators to evaluate business performance and support data-driven decision- making.
<b>PO-05</b>	Skills	Communicate effectively in oral and written formats using appropriate business and professional terminology.
<b>PO-06</b>	Skills	Identify business opportunities, create business plans, and demonstrate the ability to launch and manage startups with innovative ideas.
<b>PO-07</b>	Skills	Use digital tools and accounting software such as Tally, Excel, and ERP systems for financial analysis, reporting, and presentations.
<b>PO-08</b>	Skills	Work efficiently in teams, respecting diverse viewpoints and contributing meaningfully to group projects and organizational objectives.
<b>PO-09</b>	Behaviour and	Take leadership roles in academic, professional, or social settings with confidence, responsibility, and a goal-oriented mindset.

	Attitude	
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<b>PO-10</b>	Behaviour and Attitude	Exhibit a strong sense of business ethics, integrity, and transparency in all personal and professional activities.
<b>PO-11</b>	Behaviour and Attitude	Demonstrate awareness of social, cultural, and environmental responsibilities in business and strive for inclusive and sustainability growth.
<b>PO-12</b>	Behaviour and Attitude	Commit to ongoing personal and professional development through continuous learning, training, and upskilling.

### **Course Components**

Duration of B.Com : 8 Semesters (3+1 years)

Total no. of credits for Bachelor of Commerce:

S.no	Course Types	First Semester	Second Semester	Third Semester	Fourth Semester	Fifth semester	Sixth Semester	Seventh Semester	Eighth semester
1	<b>Discipline Specific course (DSC)</b>	3(S) x 4(C)	3(S) x 4(C)	3(S) x 4(C)	3(S) x 4(C)	3(S) x 4(C)	3(S) x 4(C)	1(S) x 4(C)	1(S)x4(C)
2	<b>Discipline Specific elective (DSE)</b>	1(S) x 4(C)	1(S) x 4(C)	1(S) x 4(C)	1(S) x 4(C)	2(S) x 4(C)	2(S) x 4(C)	3(S) x 4(C)	3(S)x4(C)
3	<b>Skill enhancement</b>	1 x 2(C)	1 x 2(C)	1 x 2(C)	1 x 2(C)	1(S) x 2(C)	1(S) x 2(C)	1(S) x 6(C)	1(S) x 6(C)

	Course (SEC Seminar/Viva							Dissertation	Dissertation
4	Ability enhancement Course (AEC)	1(S) x2 (C)	1(S) x2 (C)	1(S) x2 (C)	1(S) x2(C)	-	-	-	-
5	VAC	1(S) x2 (C)	1(S) x2 (C)	1(S) x2 (C)	1(S) x2 (C)	-	-	-	-
Total		22	22	22	22	22	22	22	22



School of Management Doon  
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Course – Bachelor of Commerce (3+1 Years Full Time Program) 2025-  
2025

**FIRST SEMESTER**

Course types	Course Code	Subjects	Credits	L	T	P	Total
DSC-1	COC101	Principles and Practices of Management	4	3	1	-	100
DSC-2	COC102	Fundamentals of Accounting	4	3	1	-	100
DSC-3	COC103	Economics I	4	3	1	-	100
GE1/DSE	COG101	Fundamentals of Statistics	4	3	1	-	100
SEC-1	COS102	Communication Skills	2	1	1	-	100
AEC	University Pool	University Pool	2	2	-	-	100
VAC	University Pool	University Pool	2	2	-	-	100
		<b>Total</b>	<b>22</b>	<b>17</b>	<b>5</b>		

**SECOND SEMESTER**

Course Types	Course Codes	Subjects	Credits	L	T	P	Total
DSC-4	COC-151	Business Research Methods & Analytics	4	3	1	-	100
DSC-5	COC-152	Financial Analysis & Reporting	4	3	1	-	100
DSC-6	COC-153	Economics-II	4	3	1	-	100
GE2/DSE	COG151	Corporate laws	4	3	1	-	100
SEC-2	COS151	Computerized Accounting System	2	1	1	-	100
AEC	-	University pool	2	2	-	-	100
VAC	-	University pool	2	2	-	-	100
		<b>Total</b>	<b>22</b>	<b>17</b>	<b>5</b>		



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**THIRD SEMESTER**

Course Types	Course Codes	Subjects	Credits	L	T	P	Total
<b>DSC-7</b>	COC-201	Principles of Marketing	4	2	1	-	100
<b>DSC-8</b>	COC-202	Cost Accounting	4	2	1	-	100
<b>DSC-9</b>	COC-203	Quantitative Techniques	4	3	-	-	100
<b>GE3/DSE</b>	COG-201	Cyber law	4	3	-	-	100
<b>SEC-3</b>	COS-201	IT & Data Analytics	2	2	1	-	100
<b>AEC</b>		University Pool	2	2	1	-	100
<b>VAC</b>		University Pool	2	2	1	-	100
		<b>Total</b>	<b>22</b>	<b>17</b>	<b>5</b>		

**FOURTH SEMESTER**

Course Types	Course Codes	Subjects	Credits	L	T	P	Total
<b>DSC-10</b>	COC-251	Business Law	4	3	1	-	100
<b>DSC-11</b>	COC-252	Fundamentals of Banking & Insurance	4	3	1	-	100
<b>DSC-12</b>	COC-253	Management Accounting	4	3	1	-	100
<b>GE4/DSE</b>	COG-251	Innovation & Entrepreneurship	4	3	1	-	100
<b>SEC-4</b>	COS-251	Seminar/Viva-voce	2	-	-	2	100
<b>AEC</b>	Univ Pool	University Pool	2	2	-	-	100
<b>VAC</b>	Univ Pool	University Pool	2	2	-	-	100
		<b>Total</b>	<b>22</b>	<b>17</b>	<b>3</b>	<b>2</b>	



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**FIFTH SEMESTER**

Course Types	Course Codes	Subjects	Credits	L	T	P	Total
<b>DSC-13</b>	COC-301	Financial Management	4	3	1	-	100
<b>DSC-14</b>	COC-302	Auditing & Corporate Governance	4	3	1	-	100
<b>DSC-15</b>	COC-303	Indirect Tax	4	3	1	-	100
<b>GE5/DSE-3</b>	COE-252	Public Finance	4	3	1		
<b>GE6/DSE-3</b>	COG-251	Financial Market & Institutions	4	3	1	-	100
<b>SEC-5</b>	COS-351	Project/ Seminar	2	-	2	-	100
		<b>Total</b>	<b>22</b>	<b>15</b>	<b>7</b>		

**SIXTH SEMESTER**

Course Types	Course Codes	Subjects	Credits	L	T	P	Total
<b>DSC-16</b>	COC-351	Working Capital Management	4	3	1	-	100
<b>DSC-17</b>	COC-352	Corporate Accounting	4	3	1	-	100
<b>DSC-18</b>	COC-353	Income Tax	4	3	1	-	100
<b>GE7/DSE-3</b>	COG-351	Indian Economy	4	3	1		
<b>GE8/DSE-3</b>	COE-353	Security Analysis & Portfolio Management	4	3	1	-	100
<b>SEC-6</b>	COS-351	Project/Internship	2	-	2	-	100
		<b>Total</b>	<b>22</b>	<b>15</b>	<b>7</b>		





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**SEVENTH SEMESTER**

Course Types	Course Codes	Subjects	Credits	L	T	P	Total
<b>DSC-19</b>	COC-401	Fintech	4	3	1	-	100
<b>DSE/GE7</b>	COE-109	Project Finance	4	3	1		
<b>GE9/DSE</b>	COE - 110	Financial Derivatives	4	3	1	-	100
<b>GE10/DSE</b>	COE-111	Investment Management	4	3	1		
<b>SEC-7</b>	COS-401	Dissertation/Academic projects	6	-	-	6	100
		<b>Total</b>	<b>22</b>	<b>12</b>	<b>4</b>	<b>6</b>	

**EIGHT SEMESTER**

Course Types	Course Codes	Subjects	Credits	L	T	P	Total
<b>DSC-20</b>	COC-451	Advance Financial Accounting	4	3	1	-	100
<b>GE11/DSE</b>	COE-112	Personal tax Planning	4	3	1		
<b>GE12/DSE</b>	COE –113	Green & Sustainable Finance	4	3	1	-	100
<b>GE13/DSE</b>	COE-114	International Financial Management	4	3	1		
<b>SEC-8</b>	COP-450	Dissertation/Academic projects	6	-	-	6	100
		<b>Total</b>	<b>22</b>	<b>12</b>	<b>4</b>	<b>6</b>	

### VAC Subject Pool

1. Happiness and Mental Wellness
2. Introduction of Sociology, psychology and Philosophy.
3. Indian Knowledge System
4. Indian Constitution
5. Vedic Math's
6. India and World history
7. Language – English, Chinese, French

### AEC Subject Pool

1. Indian Economy
2. Creativity and Innovation
3. Business history
4. Public Policy



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**2025-2029**

**Course Code: COC101**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Principles of Management (SEM-I)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

- 1.To Understand the basic principles and functions of management.
- 2.To Analyze how organizations operate in a dynamic business environment.
- 3.To Apply management theories to real-world organizational scenarios.
- 4.To Develop decision-making and leadership skills.
- 5.To Examine the roles and responsibilities of managers in various business functions.

**Course Outcomes**

Course Outcomes	Description	Blooms Taxonomy
CO 1	To describe the evolution and fundamentals of management theories and practices.	Remember (B1)
CO 2	To Identify and explain the various functions of management: planning, organizing, leading, and controlling.	Understand (B2)
CO 3	To Apply planning and decision-making techniques in organizational contexts	Apply (B3)
CO 4	To Evaluate different leadership styles and communication methods in management	Analyze (B4)
CO 5	To Analyze organizational structures and the impact of corporate culture and environment	Create (B5)

**Course Structure**

Unit 1: Introduction to Management and Evolution of Management Thought
Definition, nature, scope and importance of management, Roles and skills of managers, Levels of management, Managerial functions overview, Evolution of management thought: Classical, Neo-

classical, and Modern theories.

### **Unit 2: Planning and Decision-Making**

Definition, nature, and importance of planning, Types of plans – strategic, tactical, and operational, Steps in the planning process, Management by Objectives (MBO), Decision-making process and types, Tools and techniques for effective decision-making

### **Unit 3: Organizing**

Meaning and importance of organizing, Principles of organization, Organizational structure and types: Functional, Divisional, Matrix, Delegation of authority and decentralization, Line and staff relationships, Recent trends in organizational design

### **Unit 4: Leading and Motivation**

Meaning and importance of leadership, Leadership styles – Autocratic, Democratic, Laissez-faire, Theories of leadership – Trait theory, Behavioral theory, Contingency theory, Motivation – Meaning and importance, Theories of motivation: Maslow, Herzberg, McGregor, McClelland, Communication in management.

### **Unit 5: Controlling and Emerging Issues in Management**

Meaning and importance of control, Control process and techniques, Budgetary and non-budgetary control, Essentials of an effective control system, Corporate Social Responsibility (CSR), Business ethics and governance, Emerging trends: Innovation, sustainability, globalization, and digital transformation

#### **Suggested Books:**

- **Koontz, H., & Weihrich, H.** (Latest Edition). *Essentials of Management*. McGraw-Hill Education.
- **Robbins, S. P., & Coulter, M.** (Latest Edition). *Management*. Pearson Education.
- **Stoner, J. A. F., Freeman, R. E., & Gilbert, D. R.** (Latest Edition). *Management*. Pearson Education.
- **Rao, V. S. P., & Krishna, V. H.** (Latest Edition). *Management: Text and Cases*. Excel Books.

## **Unit I: Introduction to Management and Evolution of Management Thought (10 Lectures)**

Lecture No.	Topics	Hours
Lecture-1	Definition, Nature, Scope, and Importance of Management	1
Lecture-2	Definition, Nature, Scope, and Importance of Management	1
Lecture-3	Roles and skills of managers, Levels of management	1
Lecture-4	Roles and skills of managers, Levels of management	1
Lecture-5	Overview: Planning, Organizing, Leading,	1

	Controlling	
Lecture-6	Classical Theories: Scientific, Administrative, Bureaucratic	1
Lecture-7	Classical Theories: Scientific, Administrative, Bureaucratic	1
Lecture-8	Neo-classical: Human Relations	1
Lecture-9	Modern Theories: Systems, Contingency, TQM	1
Lecture-10	Modern Theories: Systems, Contingency, TQM	1

## **Unit II: Planning and Decision-Making (8 Lectures)**

Lecture No.	Topics	Hours
Lecture-11	Definition, Nature, Importance	1
Lecture-12	Strategic, Tactical, Operational	1
Lecture-13	Strategic, Tactical, Operational	1
Lecture-14	Steps in planning	1
Lecture-15	Concept, Process, Advantages	1
Lecture-16	Concept, Process, Advantages	1
Lecture-17	SWOT, PERT/CPM, Decision Tree	1
Lecture-18	SWOT, PERT/CPM, Decision Tree	1

## **Unit III: Organizing (8 Lectures)**

Lecture No.	Topics	Hours
Lecture-19	Meaning, Importance, Principles	1
Lecture-20	Meaning, Importance, Principles	1
Lecture-21	Functional, Divisional, Matrix	1
Lecture-22	Functional, Divisional, Matrix	1
Lecture-23	Concepts, Comparison	1
Lecture-24	Concepts, Comparison	1
Lecture-25	Differences and Relationships	1
Lecture-26	Network Org, Virtual Org, Team-based structures	1

## **Unit IV: Leading and Motivation (11 Lectures)**

Lecture No.	Topics	Hours
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Lecture-27	Meaning, Importance, Styles	1
Lecture-28	Meaning, Importance, Styles	1
Lecture-29	Trait, Behavioral, Contingency	1
Lecture-30	Trait, Behavioral, Contingency	1
Lecture-31	Trait, Behavioral, Contingency	1
Lecture-32	Meaning and Importance of Motivation	1
Lecture-33	Maslow, Herzberg, McGregor, McClelland	1
Lecture-34	Maslow, Herzberg, McGregor, McClelland	1
Lecture-35	Maslow, Herzberg, McGregor, McClelland	1
Lecture-36	Importance, Types, Barriers	1
Lecture-37	Importance, Types, Barriers	1

#### **Unit V: Controlling and Emerging Issues (8 Lectures)**

Lecture No.	Topics	Hours
Lecture-38	Meaning, Importance, Process of controlling	1
Lecture-39	Budgetary & Non-budgetary	1
Lecture-40	Budgetary & Non-budgetary	1
Lecture-41	Features, Limitations	1
Lecture-42	Concepts, Importance, Examples	1
Lecture-43	Concepts, Importance, Examples	1
Lecture-44	Innovation, Sustainability	1
Lecture-45	Innovation, Sustainability	1



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**Course –B.Com(Hons) Full Time Program as per NEP-2020**  
**2025-2029**

**Course Code: COC102**

**Core Compulsory/Elective: Core Compulsory(Sem I)**

**Course Title: Fundamentals of Accounting**

**Credit:4 (L-2 T-1 P-0)**

**Course Objective**

1. The basic purpose of this course is to provide students a firm foundation in basic accounting concepts and methodology .
2. The emphasis is on the acquaints them with the changes taking place in the preparation and presentation of financial statements.
3. Enable students to acquire knowledge and apply the same practically.
4. To familiarize the students with the basic accounting standards and relevant Acts.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Understand thoroughly the conceptual framework to gain an understanding of theoretical framework of accounting.	Remember (B1)
<b>CO 2</b>	Explain and understand the concept of accounting equation and accounting process.	Understand (B2)

<b>CO 3</b>	Strengthening and develop ability to develop understanding of depreciation and inventory.	Apply (B3)
<b>CO 4</b>	Evaluate and develop ability to calculate and understand and develop the skill of preparation of trading and profit and loss account and balance sheet.	Analyze (B4)
<b>CO 5</b>	Apply logically and understand and develop the skill of preparation of Financial Statements using computerized accounting.	Create (B5)

### **Course Contents**

#### **Unit-1: Introduction**

Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting equations and Types of accounts, Rules of recording Business Transactions.

#### **UNIT 2: Concepts Related to Income Determination**

Journal, Special Purpose books: Cash Book: Simple, cash book with bank column and petty cashbook (simple practical problems), Purchases book, Sales book, Purchases return book, Sales return book (theory only), ledger, Trial Balance.

#### **Unit-3 Preparation of Financial Statements**

Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with and without adjustments, Preparation of Receipts & Payment Account.

#### **Unit-4: Depreciation Accounting and Inventory Valuation**

Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation-FIFO, LIFO and Weighted Average

*(Relevant accounting Standards as applicable)*

#### **Unit-5: Computerized Accounting System**

Computerized Accounting System: Computerized accounts by using popular accounting software:(Tally) Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company



**Suggested Readings:**

- Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting , Taxmann
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
- Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
- Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.

**Note:** Latest Accounting Standards to be followed

Lecture No.	Topics	Hours Required	
<b>Unit I: Introduction (7 hours)</b>			
Lecture 1	Meaning, objectives, nature and scope of accounting	1	
Lecture 2	Difference between Cost, Financial and Management accounting	1	
Lecture 3	Accounting Principles, Concepts and Conventions	1	
Lecture 4	Introduction to Accounting Standards	1	
Lecture 5	Indian Accounting Standards (AS & Ind AS)	1	
Lecture 6	Accounting Equations	1	
Lecture 7	Types of accounts, Rules of recording business transactions	1	
<b>Unit II: Concepts Related to Income Determination (11 hours)</b>			
Lecture 8	Journal	1	
Lecture 9	Numerical Problems	1	
Lecture 10	Special Purpose Books: Cash Book (Simple, Bank Column)	1	
Lecture 11	Petty Cashbook (Simple practical problems)	1	
Lecture 12	Purchases, Sales, Return books (Theory only)	1	
Lecture 13	Ledger	1	
Lecture 14	Numerical Problems	1	
Lecture 15	Trial Balance	1	
Lecture 16	Numerical Problems	1	
Lecture 17	Practical Exercises	1	
Lecture 18	Unit Review & Quiz	1	
<b>Unit III: Preparation of Financial Statements (9 hours)</b>			
Lecture 19	Preparation of Trading and Profit & Loss Account	1	
Lecture 20	Preparation of Balance Sheet (with and without adjustments)	1	
Lecture 21	Numerical Problems	1	
Lecture 22	Numerical Problems	1	
Lecture 23	Preparation of Receipts & Payments Account	1	
Lecture 24	Numerical Problems	1	
Lecture 25	Numerical Problems	1	
Lecture 26	Mini Quiz & Concept Recap	1	

Lecture No.	Topics	Hours Required	
Lecture 27	Unit Test	1	
<b>Unit IV: Depreciation Accounting and Inventory Valuation (9 hours)</b>			
Lecture 28	Meaning of Depreciation, Depletion, Amortization – Objectives	1	
Lecture 29	Methods of Depreciation – Straight Line, Diminishing Balance, Change of Method	1	
Lecture 30	Numerical Problems	1	
Lecture 31	Numerical Problems	1	
Lecture 32	Inventory Valuation: Meaning & Significance	1	
Lecture 33	Inventory Record System – Periodic and Perpetual	1	
Lecture 34	Methods of Inventory Valuation – FIFO, LIFO, Weighted Average	1	
Lecture 35	Numerical Problems	1	
Lecture 36	Numerical Problems	1	
<b>Unit V: Computerized Accounting System (9 hours)</b>			
Lecture 37	Computerized accounts using Tally	1	
Lecture 38	Creating a Company; Configurations; Ledgers & Groups	1	
Lecture 39	Creating Stock Items & Groups; Voucher Entry; Generating Reports	1	
Lecture 40	Cash Book, Ledger Accounts, Trial Balance	1	
Lecture 41	Profit and Loss Account, Balance Sheet, Funds Flow Statement	1	
Lecture 42	Cash Flow Statement; Selecting and Shutting a Company	1	
Lecture 43	Backup and Restore of Company Data	1	
Lecture 44	Discussion and Final Assessment (Assignments)	1	
Lecture 45	Final Review, Model Test, and Viva	1	

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**Course – BCOM (Four-Year Full-Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COC103**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Economics I (SEM- I)**

**Credit:4 (L-2 T-1 P-0)**

**Course Objectives**

1. To explore the fundamental principles of microeconomics, including demand and supply, consumer behaviour, production, and market structures, and their role in decision-making.
2. To analyse real-world economic scenarios using microeconomic tools such as elasticity, cost analysis, and revenue concepts to understand business and market dynamics.
3. To examine the impact of government policies, competition, and pricing strategies on markets, businesses, and consumers while developing critical thinking for economic problem-solving.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Define key microeconomic concepts, including demand, supply, market equilibrium, elasticity, and consumer behaviour.	Remember (B1)
<b>CO 2</b>	Explain how price elasticity, market structures, and cost analysis impact business decisions and policy-making.	Understand (B2)
<b>CO 3</b>	Apply microeconomic tools such as demand-supply analysis, elasticity measurement, and cost functions to real-world business scenarios.	Apply (B3)
<b>CO 4</b>	Analyse market structures and firm behaviour to assess pricing strategies, competition, and efficiency in different industries.	Analyse (B4)
<b>CO 5</b>	Evaluate the impact of government policies, market interventions, and economic regulations on consumer and producer behaviour.	Create (B5)

**Course Structure**

<b>Unit 1: Fundamentals of Microeconomics (Total no. of lectures: 8)</b>
Definition and Scope of Microeconomics, Principles of Economics-How People Make Decisions, How People Interact, How the Economy as a Whole Works, Thinking Like an Economist, The Economic Problem: Scarcity, Choice, and Opportunity Cost, types of economic analysis.
<b>Unit II: The Laws of Demand and Supply &amp; The Market Equilibrium (Total no. of lectures: 12)</b>
Market and market participants, Demand Analysis: the law of demand & its determinants, demand schedule, demand curve, demand function, exceptions to the law of demand, market demand & its determinants. Supply Analysis: Law of supply & its determinants, supply schedule, supply curve, supply function, Exceptions to the law of supply, market equilibrium-equilibrium price and quantity, Shift in Demand and supply and their impact on market equilibrium.
Elasticity of demand and supply, types of elasticities of demand and supply, Determinants and

Measurement methods, Price-elasticity & marginal, Average and total revenue, Applications of Elasticity in Business and Policy.

**Unit III: Theory of Consumer Behaviour (Total no. of lectures: 7)**

Introduction to Cardinal and ordinal utility approach, ordinal utility approach: assumptions, Indifference curve analysis, the budgetary constraints and the budget line, consumers' equilibrium, Application of Indifference curve analysis, Revealed preference theory, consumer surplus & its application.

**Unit IV: Production & Cost Analysis (Total no. of lectures: 8)**

Introduction to basic concepts, production function, the short-run laws of production, long-run production function, the theory of cost of production, Types of Costs: Fixed, Variable, Total, Marginal, Average, Short-run and Long-run Cost Curves and their Behaviour, Economies and Diseconomies of Scale.

**Unit V: Market Structures & Pricing Strategies (Total no. of lectures: 10)**

Objectives of a business firm, Types of market structure: Perfect Competition: Price and Output Determination in Short Run and Long Run, Monopoly: Features, Price and Output Determination, Monopolistic Competition: Features, Price and Output Determination, Oligopoly: Characteristics, Price Rigidity, and Strategic Behaviour, Pricing Strategies and Firm Behaviour.

**Suggested Readings**

1. **Mankiw, N. G. (2016).** *Brief principles of Macroeconomics*. Cengage Learning.
2. **Mankiw, N. G. (2022).** *Principles of microeconomics* (8th ed.). Cengage Learning India Pvt. Ltd.
3. **Nicholson, W. (2012).** *Microeconomic Theory: Basic Principles and Extensions* (11th ed.). Cengage Learning.
4. **Gans, J., Stonecash, R., Byford, M., Mankiw, G., King, S., & Libich, J. (2021, 8<sup>th</sup> ed.).** *Principles of Economics Asia-Pacific Edition*. Cengage AU.
5. **Dwivedi, D. N. (2023).** *Microeconomics: theory and applications*. Vikas Publishing House.

### **Lecture Plan – Economics I (45 Lectures)**

<b>Unit I: Fundamentals of Microeconomics (8 Lectures)</b>		
<b>Lecture No.</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Definition and Scope of Microeconomics	1
<b>Lecture 2</b>	Principles of Economics: How People Make Decisions; How People Interact and How the Economy as a Whole Works	1
<b>Lecture 3</b>	Thinking Like an Economist: The Economist as a Policy Adviser; Why Economists Disagree, Positive vs. Normative Analysis	1
<b>Lecture 4</b>	The Economic Problem: Scarcity, Choice, and Opportunity Cost	1
<b>Lecture 5</b>	Case Study: The Impact of Minimum Wage on Employment	1
<b>Lecture 7</b>	Discussion: Current Economic Issues and Microeconomic Perspectives	1
<b>Lecture 8</b>	Quiz & Review on Fundamentals of Microeconomics	1
<b>Unit II: The Laws of Demand and Supply &amp; Market Equilibrium (12 Lectures)</b>		
<b>Lecture 9</b>	Market and Market Participants, The Law of Demand and Its Determinants	1
<b>Lecture 10</b>	Demand Schedule, Demand Curve, and Demand Function	1
<b>Lecture 11</b>	Exceptions to the Law of Demand: Market Demand & Its Determinants	1
<b>Lecture 12</b>	The Law of Supply and Its Determinants	1
<b>Lecture 13</b>	Supply Schedule, Supply Curve, and Supply Function	1
<b>Lecture 14</b>	Market Equilibrium: Equilibrium Price and Quantity	1
<b>Lecture 15</b>	Shifts in Demand and Supply and Their Impact on Market Equilibrium	1
<b>Lecture 16</b>	Price Elasticity of Demand and Supply: Determinants	1
<b>Lecture 17</b>	Elasticity Measurement Methods	1
<b>Lecture 18</b>	Elasticity Measurement Methods & Other Types of Elasticities	1
<b>Lecture 19</b>	Applications of Elasticity in Business and Policy	1
<b>Lecture 20</b>	Case Study, Quiz & Discussion on Demand, Supply, and Elasticity	1
<b>Unit III: Theory of Consumer Behaviour (7 Lectures)</b>		
<b>Lecture 21</b>	Introduction to Cardinal and Ordinal Utility Approach	1
<b>Lecture 22</b>	Indifference Curve Analysis: Assumptions and Properties	1
<b>Lecture 23</b>	Budget Constraint and Consumer's Equilibrium	1
<b>Lecture 24</b>	Revealed Preference Theory and Consumer Surplus	1
<b>Lecture 25</b>	Application of Indifference Curve Analysis	1
<b>Lecture 26</b>	Case Study	1
<b>Lecture 27</b>	Quiz & Discussion on Consumer Behaviour	1
<b>Unit IV: Production &amp; Cost Analysis (8 Lectures)</b>		
<b>Lecture 28</b>	Introduction to Basic Concepts in Production and Costs	1
<b>Lecture 29</b>	Production Function and the Short-run Laws of Production	1
<b>Lecture 30</b>	Long-run Production Function and Returns to Scale	1
<b>Lecture 31</b>	Types of Costs: Fixed, Variable, Total, Marginal, and Average Costs	1
<b>Lecture 32</b>	Short-run Cost Curves and Their Behaviour	1
<b>Lecture 33</b>	Long-run Cost Curves and Economies and Diseconomies of Scale	1
<b>Lecture 34</b>	Case Study	1
<b>Lecture 35</b>	Quiz & Discussion on Production and Costs	1

<b>Unit V: Market Structures &amp; Pricing Strategies (10 Lectures)</b>		
<b>Lecture 36</b>	Objectives of a Business Firm	1
<b>Lecture 37</b>	Market Structure & Its Types	1
<b>Lecture 38</b>	Perfect Competition: Price and Output Determination	1
<b>Lecture 39</b>	Monopoly: Features, Price, and Output Determination	1
<b>Lecture 40</b>	Monopolistic Competition: Features, Price, and Output Determination	1
<b>Lecture 41</b>	Oligopoly: Characteristics, types	1
<b>Lecture 42</b>	Oligopoly: Price Rigidity and Strategic Behaviour	1
<b>Lecture 43</b>	Pricing Strategies and Firm Behaviour	1
<b>Lecture 44</b>	Case Study	1
<b>Lecture 45</b>	Quiz & Discussion on Market Structures and Pricing Strategies	1



**School of Management**  
**Doon University, Dehradun**  
**Course – BCom (Honours) (Three-Years Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COS102**

**Core Compulsory/Elective:**

**Course Title: Communication Skills (Sem I)**

**Credit: 2 (L-1 T-1 P-0)**

**Course Objectives**

- 1) Demonstrate competency in the fundamentals of business writing, reporting, and research.
- 2) Demonstrate competency in oral and interpersonal communication.
- 3) Demonstrate one to one, small-group communication, and public presentation.
- 4) Demonstrate their verbal and non-verbal communication ability through presentations.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Introduction to the concept of Communication and its various types in detail.	Define (B1)
<b>CO 2</b>	To understand the principles of business etiquette and professionalism including appropriate dress, behavior, and types languages for various business settings.	Understand (B2)
<b>CO 3</b>	To improve oral communication skills, including the ability to give clear and persuasive business presentations, participate in meetings, and engage in discussions with colleagues, clients, and superiors and adapt their style for different audiences.	Improve (B6)
<b>CO 4</b>	To develop an awareness of the importance of effective interpersonal communication, including active listening, empathy, and conflict resolution. Students should also learn to navigate intercultural communication challenges and demonstrate respect for diversity in the workplace.	Develop (B6)

<b>CO 5</b>	To acquire proficiency in using various communication technologies and tools commonly used in the business world, such as email, video conferencing, social media, and other digital platforms. Understand the appropriate use of technology in different business contexts.	Apply (B3)
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### **Course Structure**

<b>Unit 1: Introduction to Communication (Total no of Lectures 6)</b>		
Introduction Process and Importance of Communication, Types of Communication (verbal & Non-Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.		
<b>Unit II: NON-Verbal Aspects of Communicating (Total no of Lectures 6)</b>		
Body Language, Importance of body language in communication, Kinesics, Proxemics, Paralanguage; Effective Listening: Principles of effective listening; Interviewing skills: Appearing in interviews, writing resumes and letters of application.		
<b>Unit III: Business language and presentation (Total no of Lectures 6)</b>		
Importance of Business language, Vocabulary Words; Oral Presentation: Importance, Characteristics, Presentation Plan, Power Point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing.		
<b>Unit IV: Report Writing (Total no of Lectures 6)</b>		
Identifying the types of reports, defining the basic format of a report, identifying the steps of report writing, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.		
<b>Unit V: Technology in Business communication (Total no of Lectures 6)</b>		
Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking.		
<b><u>Suggested Readings:</u></b>		
1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.		
2. Bovee, and Thill, Business Communication Today, Pearson Education		
3. Shirley, Taylor, Communication for Business, Pearson Education		
4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH		

### **Lecture Plan – Business Communication (30 Lectures)**

<b><u>Unit I: Introduction to Communication</u></b>		
<b>Lecture No.</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Introduction Process and Importance of Communication	<b><u>1</u></b>
<b>Lecture 2</b>	Types of Communication (verbal & Non-Verbal)	<b><u>1</u></b>
<b>Lecture 3</b>	Different forms of Communication	<b><u>1</u></b>
<b>Lecture 4</b>	Barriers to Communication basics, Linguistic Barriers, Psychological Barriers	<b><u>1</u></b>
<b>Lecture 5</b>	Interpersonal Barriers, Cultural Barriers	<b><u>1</u></b>
<b>Lecture 6</b>	Physical Barriers, Organizational Barriers	<b><u>1</u></b>
<b><u>Unit II: NON-Verbal Aspects of Communicating</u></b>		
<b>Lecture 7</b>	Body Language and its Importance	<b><u>1</u></b>
<b>Lecture 8</b>	Kinesics, Proxemics, Paralanguage	<b><u>1</u></b>
<b>Lecture 9</b>	Effective Listening: Principles, Factors, Effective Listening	<b><u>1</u></b>



<b>Lecture 10</b>	Interviewing Skills: Appearing in Interviews	<b><u>1</u></b>
<b>Lecture 11</b>	Writing Resumes	<b><u>1</u></b>
<b>Lecture 12</b>	Writing Letters of Application	<b><u>1</u></b>
<b><u>Unit III: Business language and presentation</u></b>		
<b>Lecture 13</b>	Importance of Business Language	<b><u>1</u></b>
<b>Lecture 14</b>	Vocabulary Words	<b><u>1</u></b>
<b>Lecture 15</b>	Oral Presentation: Importance, Characteristics	<b><u>1</u></b>
<b>Lecture 16</b>	Presentation Plan, Power point Presentation, Visual Aids	<b><u>1</u></b>
<b>Lecture 17</b>	Writing Skills: Planning Business Messages	<b><u>1</u></b>
<b>Lecture 18</b>	Rewriting and Editing Messages According to Requirements	<b><u>1</u></b>
<b><u>Unit IV: Report Writing</u></b>		
<b>Lecture 19</b>	Identifying The Types of Reports	<b><u>1</u></b>
<b>Lecture 20</b>	Defining The Basic Format of a Report	<b><u>1</u></b>
<b>Lecture 21</b>	Identifying the Steps of Report Writing	<b><u>1</u></b>
<b>Lecture 22</b>	Importance of Including Visuals In A Report	<b><u>1</u></b>
<b>Lecture 23</b>	Tables, Diagrams and Charts in Writing Report	<b><u>1</u></b>
<b>Lecture 24</b>	Applying Citation Rules (APA Style Documentation) In Reports	
<b><u>Unit V: Technology in Business communication</u></b>		
<b>Lecture 25</b>	Role of Technology in Business Communication	<b><u>1</u></b>
<b>Lecture 26</b>	Effects and Advantages of Modern Technology in Business Communication	<b><u>1</u></b>
<b>Lecture 27</b>	Modern Techniques used in Business Communication	<b><u>1</u></b>
<b>Lecture 28</b>	Email, Text Messaging and Instant Messaging in Business Communication	<b><u>1</u></b>
<b>Lecture 29</b>	Video Conferencing and other Methods that have Replaced Older Communication Methods	<b><u>1</u></b>
<b>Lecture 30</b>	Social Networking in Business Communication using Modern Technology	<b><u>1</u></b>



**School of Management**  
**Doon University, Dehradun**  
**Course –B. Com Hons. Three-Years Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COG101**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Fundamental of Statistics (Sem I)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives:**

1. To develop an understanding of fundamental mathematical and statistical tools for business analysis and decision-making.
2. To enhance the ability to apply concepts of algebra, calculus, probability, and data analysis in solving real-world business problems.
3. To enable students to interpret, analyze, and visualize business data using relevant quantitative methods.

**Course Outcomes:**

Course Outcomes	Description	Blooms Taxonomy
CO 1	Understand and apply the concepts of functions, matrices, and linear programming to formulate and solve business problems.	Remember (B1)
CO 2	Examine financial mathematics concepts like interest rates, annuities, and perform time value of money calculations.	Understand (B2)
CO 3	Compute and interpret measures of central tendency, dispersion, and analyze time-series data and index numbers.	Apply (B3)
CO 4	Apply basic probability and decision theory to quantify risk and make informed decisions under uncertainty.	Analyze (B4)
CO 5	Develop and use interpolation, correlation, regression and trend analysis techniques for business forecasting.	Create (B5)

**Unit I: Basic Business Mathematics**

Functions and Limits: Types of functions (linear, quadratic, exponential), domain and range, limits, basic rules, Set Theory: Types of sets, Venn diagrams, De Morgan's Laws, set operations, Matrices and Determinants: Types, operations, inverse, adjoint, Cramer's Rule, applications in solving business equations, Linear Programming: Formulation and graphical solution of LPP (up to 2 variables), feasible region, optimal solution.

**Unit II: Financial Mathematics**

Simple and Compound Interest, Nominal and Effective Rates of Interest

Continuous Compounding and Discounting, Annuities and Present Value Calculations

Application of financial mathematics in business investment and loan calculations.

**Unit III: Descriptive Statistics and Time Series Analysis**

Measures of Central Tendency: Mean (AM, GM, HM), Median, Mode, Quartiles, Deciles, Percentiles,

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Time Series: Components, Models (Additive/Multiplicative), Trend Analysis (Moving Average, Least Squares), Index Numbers: Construction (Laspeyres, Paasche, Fisher), Tests of Adequacy, Consumer Price Index.

#### **Unit IV: Probability and Decision Theory**

Elementary Probability Theory: Sample space, events, types of events, classical definition, addition theorem, conditional probability, independence of events, Random Variables and Distributions: Discrete random variables, expectations and variance, Decision Theory: Decision under uncertainty (Maximin, Maximax, Minimax regret, Laplace), Payoff matrix, EMV, EOL, Decision Tree.

#### **Unit V: Statistical Applications in Business**

Interpolation and Extrapolation: Newton's Method, Binomial Expansion Method, Lagrange's Method. Correlation Analysis: Karl Pearson's and Spearman's Rank Correlation, Regression Analysis: Simple Linear Regression, Estimation, and Relationship between correlation and regression, Applications in Business Forecasting and Trend Estimation.

#### **Suggested Readings:**

1. **Gupta, S. C., & Gupta, I. (2018).** *Business Statistics*. Mumbai, India: Himalaya Publishing House.
2. **Levine, D. M., Krehbiel, C., & Berenson, L. (2009).** *Business Statistics – A First Course*. India: Pearson Education.
3. **Clendenen, G., & Salzman, S. A. (2024).** *Business Mathematics* (13th ed.). Pearson.
4. **Cain, J., & Carman, R. A. (2014).** *Mathematics for Business Careers* (5th ed.). Pearson.
5. **Siegel, O.F. (2016).** *Practical Business Statistics*. Cambridge, United States: Academic Press
6. **Tulsian, P.C., & Jhunhunwala, B. (2020).** *Business Statistics*. Mumbai, India: S.Chand Publishing

### **Lecture Plan – Fundamental of Statistics (45 Hours)**

#### **Unit I: Basic Business Mathematics**

<b>Lecture No.</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Functions – Concepts, Types, Domain & Range	
<b>Lecture 2</b>	Limits – Concept and Simple Applications	
<b>Lecture 3</b>	Set Theory – Concepts, Venn Diagrams, Laws	
<b>Lecture 4</b>	Introduction to Matrices and Matrix Operations	
<b>Lecture 5</b>	Determinants, Adjoint, Inverse, Cramer's Rule	

<b>Lecture 6</b>	Practical – Matrix-Based Problem Solving	
<b>Lecture 7</b>	Introduction to Linear Programming Problems	
<b>Lecture 8</b>	Graphical Solution to LPP (Feasible Region)	
<b>Lecture 9</b>	Case Examples on LPP in Business	
<b><u>Unit II: Financial Mathematics (6 Hours)</u></b>		
<b>Lecture 10</b>	Simple and Compound Interest	
<b>Lecture 11</b>	Nominal vs Effective Interest Rates	
<b>Lecture 12</b>	Continuous Compounding & Discounting	
<b>Lecture 13</b>	Annuities – Present and Future Value	
<b>Lecture 14</b>	Practical – Time Value of Money Calculations	
<b>Lecture 15</b>	Financial Applications in Investment and Loans	
<b><u>Unit III: Descriptive Statistics and Time Series (12 Hours)</u></b>		
<b>Lecture 16</b>	Measures of Central Tendency – Mean, Median, Mode	
<b>Lecture 17:</b>	Partition Values – Quartiles, Deciles, Percentiles	
<b>Lecture 18:</b>	Measures of Dispersion – Range, QD, MD	
<b>Lecture 19:</b>	Standard Deviation, Variance, Coefficient of Variation	
<b>Lecture 20:</b>	Practical – Frequency Distribution, Ogive, Histogram	
<b>Lecture 21:</b>	Index Numbers – Construction and Types	
<b>Lecture 22:</b>	Tests of Adequacy, Consumer Price Index	
<b>Lecture 23</b>	Introduction to Time Series and Components	
<b>Lecture 24:</b>	Trend Analysis – Moving Average Method	
<b>Lecture 25:</b>	Trend Analysis – Least Squares Method	
<b>Lecture 26:</b>	Practical – Index Numbers and Trend Estimation	
<b>Lecture 27:</b>	Case Example – CPI & Business Planning	
<b><u>Unit IV: Probability and Decision Theory (9 Hours)</u></b>		

<b>Lecture 28:</b>	Concepts of Probability and Events	
<b>Lecture 29:</b>	Addition Theorem and Conditional Probability	
<b>Lecture 30</b>	: Independence of Events	
<b>Lecture 31:</b>	Random Variables – Discrete, Expectation & Variance	
<b>Lecture 32:</b>	Practical – Probability Distribution Exercises	
<b>Lecture 33:</b>	Decision-Making under Uncertainty – Criteria	
<b>Lecture 34:</b>	Payoff Matrix and EMV	
<b>Lecture 35:</b>	Decision Trees and EOL	
<b>Lecture 36:</b>	Practical – Risk-Based Business Decisions	
<b><u>Unit V: Statistical Applications in Business (9 Hours)</u></b>		
<b>Lecture 37:</b>	Interpolation – Newton and Binomial Methods	
<b>Lecture 38:</b>	Lagrange's Interpolation	
<b>Lecture 39:</b>	Correlation – Pearson's and Spearman's	
<b>Lecture 40:</b>	Regression – Simple Linear Equations	
<b>Lecture 41:</b>	Practical – Estimation and Regression Line	
<b>Lecture 42:</b>	Correlation vs Regression – Interpretation	
<b>Lecture 43:</b>	Forecasting Methods and Applications	
<b>Lecture 44:</b>	Practical – Forecasting using Trend Line	
<b>Lecture 45:</b>	Course Wrap-Up and Revision	

#### **Suggested Readings:**

- Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting , Taxmann
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
- Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
- Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.



**School of Management  
Doon University, Dehradun**

**Course –B. Com Hons. Three-Years Full Time Program) as per NEP-2020  
2025-2029**

**Course Code: COC151**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Business Research Methods and Analytics(Sem II)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives:**

1. To develop a deep understanding of the research process, research design, and data collection techniques used in business and social sciences.
2. To train students in data preparation, analysis, and interpretation using software tools such as Excel and R.
3. To enhance analytical capabilities for decision-making through hypothesis testing, regression models, and textual analytics.

### **Course Outcomes:**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Identify and explain key concepts, types, and processes of business research.	Remember (B1)
<b>CO 2</b>	Formulate research problems, hypotheses, and select appropriate research designs.	Understand (B2)
<b>CO 3</b>	Collect, clean, summarize, and visualize data using spreadsheet tools and R.	Apply (B3)
<b>CO 4</b>	Apply statistical tools and test hypotheses using parametric and non-parametric techniques.	Analyze (B4)
<b>CO 5</b>	Design and execute complete research projects and communicate findings effectively.	Create (B5)

### **Course Structure:**

#### **Unit I: Foundations of Business Research**

Nature and scope of business research, Types of research: Exploratory, Descriptive, and Causal, Research process steps and applications in decision-making, Defining the research problem; Difference between management decision and research problem, Research hypothesis: Types and formulation, Features of good research, Contents and types of research proposals, Ethics in research

#### **Unit II: Research Design, Data Collection & Questionnaire Design**

Types and classification of research design: Exploratory, Descriptive, Experimental, Sources and methods of data collection: Primary vs. Secondary, Observation, personal interviews, surveys, focus groups, Measurement and Scaling techniques: Fundamentals, Comparative and Non-comparative scales, Steps in questionnaire designing, common pitfalls, Developing and administering online questionnaires, Reliability and Validity of scales

#### **Unit III: Sampling & Hypothesis Testing**

Sampling design: Types of sampling (probability & non-probability), Sample size determination, developing research questions, Hypothesis testing: Type I & II errors, one-tailed vs. two-tailed tests, Parametric tests: Z-test, t-test, ANOVA, Non-parametric tests: Kolmogorov-Smirnov Test, Sign Test, Wilcoxon Matched-Pairs Test, Mann-Whitney U Test

#### **Unit IV: Data Preparation, Visualization & Analysis Using Tools**

Data preparation: Data cleaning, removing duplicates, outlier detection, Data summarization and visualization: Pivot tables, charts, dashboards, Correlation and covariance, Introduction to R: Environment, libraries, importing data, Data structures in R: Vectors, matrices, data frames, Control structures, loops, functions in R, Visualization using R: Histograms, scatterplots, line charts

#### **Unit V: Regression, Textual Analytics & Reporting**

Simple and multiple linear regression models, Confidence and prediction intervals, Regression diagnostics: multicollinearity, heteroscedasticity, Basics of textual analytics: Text mining, categorization, sentiment analysis, Introduction to textual analysis using R, Writing research reports: APA style, interpretation of findings, referencing, Communicating results and managerial implications.

#### **Suggested Readings:**

1. **Foroudi, P., & Dennis, C. (2024).** *Researching and Analysing Business: Research Methods in Practice*. Routledge.
2. **Cadle, J., Paul, D., & Yeates, D. (2010).** *Business Analysis Techniques: 72 Key Tools for Success*. BCS Learning & Development Limited.
3. **Blais, S. (2011).** *Business Analysis: Best Practices for Success*. Wiley.
4. **Marr, B. (2017).** *Data Strategy: How to Profit from a World of Big Data, Analytics and the Internet of Things*. Kogan Page Publishers.
5. **Baesens, B., Van Vlasselaer, V., & Verbeke, W. (2015).** *Data Mining for Business Analytics: Concepts, Techniques, and Applications with XLMiner*. Wiley.

6. **Evans, J. R. (2017).** *Even You Can Learn Statistics and Analytics: An Easy-to-Understand Guide to Statistics and Analytics.* Pearson.

**Lecture Plan – Business Research Methods and Analytics (45 Hours)**

<b><u>Unit I: Foundations of Business Research (9 Hours)</u></b>		
Lecture No.	Topics to be Covered	Hours
Lecture 1	Introduction to Business Research – Meaning, Scope, Objectives	1
Lecture 2	Types of Research – Exploratory, Descriptive, Causal	1
Lecture 3	Features of a Good Research Study and Ethical Considerations	1
Lecture 4	Research Process – Steps and Flow	1
Lecture 5	Applications of Research in Business and Social Sciences	1
Lecture 6	Formulating the Research Problem – Components and Examples	1
Lecture 7	Management Decision Problem vs. Research Problem	1
Lecture 8	Hypothesis – Definition, Types, and Formulation	1
Lecture 9	Research Proposal – Content, Structure, and Types	1
<b><u>Unit II: Research Design, Data Collection &amp; Questionnaire Design (9 Hours)</u></b>		
Lecture 10	Research Design – Meaning, Classification, and Errors	1
Lecture 11	Exploratory Research Design: Secondary Analysis, Focus Groups, Expert Surveys	1
Lecture 12	Descriptive and Experimental Research Design	1
Lecture 13	Primary vs. Secondary Data – Types, Sources, and Collection Methods	1
Lecture 14	Data Collection Methods – Observation, Interviews, Surveys	1
Lecture 15	Measurement and Scaling Techniques –	1
	Fundamentals	



Lecture 16	Questionnaire Designing – Steps and Best Practices	1
Lecture 17	Pitfalls in Questionnaire Designing	1
Lecture 18	Developing and Using Online Questionnaires (Google Forms, etc.)	1
<b><u>Unit III: Sampling &amp; Hypothesis Testing (9 Hours)</u></b>		
Lecture 19	Sampling Design – Probability vs. Non-Probability Sampling	1
Lecture 20	Sample Size Determination and Sampling Errors	1
Lecture 21	Defining the Research Question – Operationalizing Variables	1
Lecture 22	Hypothesis Testing – Basics, Type I and Type II Errors	1
Lecture 23	One-Tailed vs. Two-Tailed Tests	1
Lecture 24	Parametric Tests – t-test, z-test, ANOVA (Theory and Use Cases)	1
Lecture 25	Non-Parametric Tests – Introduction and Applications	1
Lecture 26	Sign Test, Wilcoxon Matched-Pairs Test	1
Lecture 27	Mann-Whitney U Test, Kolmogorov-Smirnov Tests	1
<b><u>Unit IV: Data Preparation, Visualization &amp; Analysis Using Tools (9 Hours)</u></b>		
Lecture 28	Data Preparation in Excel – Cleaning, Sorting, Filtering	1
Lecture 29	Outlier Detection, Conditional Formatting, Data Validation	1
Lecture 30	Pivot Tables and Pivot Charts in Excel	1
Lecture 31	Dashboards and Summarization Techniques	1
Lecture 32	Introduction to R – Environment, Packages, Importing Data	1
Lecture 33	Data Structures in R – Vectors, Lists, Data Frames	1
Lecture 34	Commands, Control Statements, Loops, and Functions in R	1

Lecture 35	Data Visualization in R – Histograms, Line Graphs, Scatterplots	1
Lecture 36	Covariance, Correlation, and Summary Statistics in R	1
<b><u>Unit V: Regression, Textual Analytics &amp; Reporting (9 Hours)</u></b>		
Lecture 37	Simple Linear Regression – Concepts and Estimation	1
Lecture 38	Multiple Regression – Interpretation and Assumptions	1
Lecture 39	Regression Issues – Multicollinearity and Heteroscedasticity	1
Lecture 40	Confidence and Prediction Intervals in Regression	1
Lecture 41	Introduction to Textual Analytics – Meaning, Uses	1
Lecture 42	Text Mining, Categorization and Sentiment Analysis in R	1
Lecture 43	Research Report – Structure, APA Format, Referencing	1
Lecture 44	Communicating Research Results – Charts, Graphs, Interpretation	1
Lecture 45	Final Practical Presentation of Research Reports / Case-Based Exercise	1

**School of Management  
Doon University, Dehradun  
Course – BCOM (H) (Four-Years Full Time Program) as per  
NEP-2020 2025-2029**

**Course Code: COC152**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Financial analysis and reporting (SEM-II)**

**Credit: 4 (L-3 T-1 P-0)**

**Course Objectives**

- To develop an ability to understand, analyze and interpret the basic framework of financial reporting.
- To Gain the ability to prepare basic financial statements including the Income Statement, Balance Sheet, and Cash Flow Statement.
- To apply financial analysis tools to evaluate the performance, stability, and profitability of an organization.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Describe the conceptual framework of financial reporting	Remember (B1)
<b>CO 2</b>	Understanding the Financial Statements	Understand (B2)
<b>CO 3</b>	Applying the disclosures to be made in the annual report by the listed companies	Apply (B3)
<b>CO 4</b>	Analyze techniques of analysis of financial statements	Analyze (B4)
<b>CO 5</b>	Interpreting financial statements of companies using the case study method	Create (B5)

### Course Structure

<b>Unit 1: Introduction (Total no. of lectures 10)</b>
Concept and objectives of financial reporting, users of financial reports, conceptual framework for financial reporting
<b>Unit 2: Understanding Financial Statements (Total no. of lectures 10)</b>
Understanding financial statements of a joint stock company, Balance sheet, statement of profit and loss, cash flow statement, statement of changes in equity, notes to the accounts, significant accounting policies, accounting standards, converged Indian accounting standards relevant to the financial statements Emerging trends in reporting.
<b>Unit 3: Disclosures I (Total no. of lectures 8)</b>
Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website
<b>Unit 4: Analysis of Financial Statements -Techniques (Total no. of Lectures 8)</b>
Comparative financial statements, common size financial statements, ratio analysis, cash flow analysis, trend analysis.
<b>Unit 5: Analysis of Financial Statements -A case study (Total no. of Lectures 9)</b>
Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, use of ratio analysis, industry averages, growth rates, CAGR etc. in the analysis

### **Suggested Readings**

1. **Bhattacharya, K A.** Corporate Financial Reporting and analysis. PHI learning, Delhi.
- □ **Gupta, A.** Financial Accounting for Management An Analytical Perspective. Pearson Education, Delhi.
- □ **Lal, J. and Sucheta, G.** Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
- □ **Sapra, R., Kaur, K. and Chawla, K.** Financial Reporting and Analysis. Wisdom, New Delhi.
- □ **Benstonet, G.J.** World Financial Reporting. Oxford University Press, New Delhi.
- □ **Gibson, C. H.,** Financial Reporting and Analysis. Nelson Education.
- □ **Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt.** Financial Reporting and Analysis. McGraw Hill Education

### **Lecture Plan – (45 Lectures)**

<b>Unit 1: Introduction (Total no. of lectures 10)</b>		
<b>Lecture No.</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Introduction to Financial Reporting – Concept and Need	1
<b>Lecture 2</b>	Objectives of Financial Reporting	1
<b>Lecture 3</b>	Users of Financial Reports – Internal and External	1
<b>Lecture 4</b>	Qualitative Characteristics of Useful Financial Information	1
<b>Lecture 5</b>	Conceptual Framework – Relevance, Reliability, Comparability	1
<b>Lecture 6</b>	Elements of Financial Statements – Assets, Liabilities, Equity	
<b>Lecture 7</b>	Measurement Bases – Historical Cost, Fair Value	1
<b>Lecture 8</b>	Recognition and Derecognition of Elements	1
<b>Lecture 9</b>	Capital Maintenance and Financial Capital Concepts	1
<b>Lecture 10</b>	Review + Q&A of Unit 1	1
<b>Unit 2: Understanding Financial Statements (Total no. of lectures 10)</b>		
<b>Lecture 11</b>	Introduction to Joint Stock Company Financials	1
<b>Lecture 12</b>	Balance Sheet – Format, Components, and Importance	1
<b>Lecture 13</b>	Statement of Profit & Loss – Revenue, Expenses, Net Profit	1
<b>Lecture 14</b>	Cash Flow Statement – Operating, Investing, Financing Activities	1

<b>Lecture 15</b>	Statement of Changes in Equity	1
<b>Lecture 16</b>	Notes to the Accounts – Meaning and Components	1
<b>Lecture 17</b>	Significant Accounting Policies – Meaning and Examples	1
<b>Lecture 18</b>	Overview of Accounting Standards and IND-AS (Converged AS)	1
<b>Lecture 20</b>	Emerging Trends in Financial Reporting (Sustainability, ESG, etc.)	1
<b>Unit-3: Disclosures I (Total no. of lectures 8)</b>		
<b>Lecture 21</b>	Mandatory Disclosures under Companies Act, 2013	1
<b>Lecture 22</b>	Disclosures Required by Indian Accounting Standards	1
<b>Lecture 23</b>	SEBI Guidelines – Disclosures in Annual Reports	1
<b>Lecture 24</b>	SEBI Disclosures on Company Websites	1
<b>Lecture 25</b>	CSR Reporting, Director’s Report, and Auditor’s Report	1
<b>Lecture 26</b>	Segment Reporting and Related Party Disclosures	1
<b>Lecture 27</b>	Practical Review of Annual Report Disclosures	1
<b>Lecture 28</b>	Review and Discussion	1

<b>Unit-4: Analysis of Financial Statements - Techniques (Total no. of Lectures 8)</b>		
<b>Lecture 29</b>	Introduction to Financial Statement Analysis	1
<b>Lecture 30</b>	Comparative Financial Statements – Concept and Interpretation	1
<b>Lecture 31</b>	Common Size Statements – Preparation and Analysis	1
<b>Lecture 32</b>	Ratio Analysis – Liquidity, Solvency, Profitability, Activity Ratios	1
<b>Lecture 33</b>	Ratio Analysis (Continued) – Real-World Application	1
<b>Lecture 34</b>	Cash Flow Analysis – Focus on Operating Cash Flow	1
<b>Lecture 35</b>	Trend Analysis – Techniques and Interpretation	1
<b>Lecture 36</b>	Case-based Practice and Review	1

**Unit-5: Analysis of Financial Statements -A  
case study (Total no. of Lectures 9)**

<b>Lecture 37</b>	Introduction to Intra-Firm & Inter-Firm Comparison	1
<b>Lecture 38</b>	Selection of Three Listed Companies from One Sector	1
<b>Lecture 39</b>	Gathering and Organizing Financial Data in Spreadsheet	1
<b>Lecture 40</b>	Performing Ratio Analysis across 5 Years	1
<b>Lecture 41</b>	Calculating Growth Rates, CAGR, Industry Averages	1
<b>Lecture 42</b>	Comparative Analysis of Financial Performance	1
<b>Lecture 43</b>	Interpreting Findings and Preparing Reports	1
<b>Lecture 44</b>	Presentation of Case Studies	1
<b>Lecture 45</b>	Final Review + Q&A + Assessment	



**School of Management**  
**Doon University, Dehradun**  
**Course – BCOM (Four-Year Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COC153**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Economics-II (SEM- II)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To explore the fundamental principles of macroeconomics, including the measurement and interpretation of national income, inflation, unemployment, and economic growth.
2. To understand the role of monetary and fiscal policies in managing short-run economic fluctuations and achieving macroeconomic stability.
3. To analyse the impact of international trade, exchange rates, and balance of payments on a nation's economic performance and growth prospects.

**Course Outcomes**

Course Outcomes	Description	Blooms Taxonomy
<b>CO 1</b>	Define key concepts of macroeconomics, including national income, fiscal policy, monetary policy, inflation, and unemployment.	Remember (B1)
<b>CO 2</b>	Explain the relationship between macroeconomic variables such as GDP, inflation, and unemployment, and how they influence economic growth and stability	Understand (B2)
<b>CO 3</b>	Apply macroeconomic theories, including the AD-AS model and IS-LM framework, to analyse short-run economic fluctuations and policy interventions	Apply (B3)
<b>CO 4</b>	Analyse the effects of monetary and fiscal policy on economic performance, including the trade-offs between inflation, unemployment, and growth.	Analyze (B4)
<b>CO 5</b>	Evaluate the impact of international factors, such as exchange rates and balance of payments, on a nation's macroeconomic stability and growth.	Create (B5)

**Course Structure**

<b>Unit 1: Introduction to Macroeconomics (Total no. of lectures: 9)</b>
Definition, Scope, importance and limitation of macroeconomics, Key macroeconomic variables, the circular flow model of the economy, National Income Accounting, Methods and



measurement of national income in India, Introduction to Macro econometrics and Data Analysis (Empirical Methods).
<b>Unit II: Behavioural Macroeconomics and Money (Total no. of lectures: 9)</b>
Behavioural Foundations of Investment and Consumption: Determinants of Business Fixed Investment, Role of Taxes and Incentives in Business Investment Decisions, Psychological Factors in Investment Decision-Making: Herd Behaviour, Overconfidence, Residential and Inventory Investments: Key Determinants and Market Dynamics  Money and Monetary Systems: Definition, Functions, and Importance of Money, Theory of Money Demand, Supply of Money: Sources, Creation of Money by Commercial Banks and Non-Banking Financial Institutions, Monetary Expansions and Money Multiplier: Analysis of Inflationary Effects.
<b>Unit III: Inflation, Unemployment and Labour Market (Total no. of lectures: 9)</b>
Inflation, meaning, Causes and effects of inflation, types of inflation, Modern theories of inflation, Social Costs of Inflation and policy measures, Measures to Control Inflation.  Unemployment: meaning, measurement and kinds of unemployment, Phillips curve and modifications in the Phillips curve, The Natural Rate of Unemployment and its Dynamics, Policy Dilemmas, Role of Expectations (Adaptive and Rational Expectations)  Labor Market Dynamics: Labor Force Participation and Wage Determination, Impact of Globalization and Technological Changes on Employment, Policies to Address Labor Market Inequality and Income Distribution.
<b>Unit IV: International Macroeconomics and Open Economy (Total no. of lectures: 9)</b>
Foreign Exchange Market and Exchange Rate: Meaning, Types, and Determination of Foreign Exchange Rates, Market Theory of Exchange Rate Determination, Fixed vs. Flexible Exchange Rates and their Controversy, Role of Central Banks in Currency Stabilisation.  Balance of Payments (BOP): Meaning and Components of BOP (Current Account, Capital Account, Financial Account), BOP Accounting System in India and its Challenges, Causes and Kinds of BOP Disequilibrium, Adjustment Mechanisms for BOP Disequilibrium.  Global Economic Issues: Impact of Trade Wars and Supply Chain Disruptions on Balance of Payments, Mundell-Fleming Model for Small Open Economies, The Role of International Organizations: IMF, World Bank, WTO in Shaping Global Economic Policy, Globalization and Its Effect on National Macroeconomic Policy.
<b>Unit V: Short-Run Economic Fluctuations and Policy (Total no. of lectures: 9)</b>
Monetary Policy: Meaning, Scope, and Instruments of Monetary Policy, Monetary Policy in India, Role of Central Bank and Interest Rate Management, Fiscal Policy: Meaning, Scope, Objective, and Instruments of Fiscal Policy, Fiscal Policy and Macroeconomic Goals, Limitations of Fiscal Policy in Developing Countries, Fiscal Policy in India, AD-AS Model: Determination of Aggregate Demand (AD), Shifts in Aggregate Demand and Aggregate Supply, Aggregate Supply in the Short and Long Run, IS-LM Framework: Analysis of Short-Run Economic Equilibrium,  Current Issues in the Short Run: Impact of Technological Change (automation, AI) on economic growth and Labour markets, Government Responses to Global Economic Crises.

### **Suggested Readings**

6. **Mankiw, N. G., Kneebone, R. D., & McKenzie, K. J. (2023).** *Principles of Macroeconomics, 9th Edition.* Cengage Canada.
7. **Dwivedi, D. N. (2005).** *Macroeconomics: Theory and Policy.* Tata McGraw-Hill Education.
8. **Shapiro, D., MacDonald, D., & Greenlaw, S. A. (2024).** *Principles of Macroeconomics 3e.*
9. **Stonecash, R. E., Libich, J., Gans, J., King, S., Mankiw, N. G., & Byford, M. (2017).** *Principles of macroeconomics Asia-Pacific edition with online study tool S 12 months.* Cengage AU.
10. **Blanchard, O., Amighini, A., & Giavazzi, F. (2021).** *Macroeconomics: A European Perspective.* Pearson Higher Ed.

### **Lecture Plan – Economics II (45 Lectures)**

<b>Unit I: Introduction to Macroeconomics (9 Lectures)</b>		
<b>Lectures No.</b>	<b>Topics</b>	<b>Lectures Required</b>
<b>Lecture 1</b>	Definition, Scope, Importance, and Limitations of Macroeconomics	1
<b>Lecture 2</b>	Key Macroeconomic Variables and Their Interconnections	1
<b>Lecture 3</b>	Origin and Growth of Macroeconomics	1
<b>Lecture 4</b>	The Circular Flow Model of the Economy	1
<b>Lecture 5</b>	National Income Accounting: Concepts and Components	1
<b>Lecture 6</b>	Methods and Measurement of National Income in India	1
<b>Lecture 7</b>	Introduction to Macro Econometrics and Data Analysis (Empirical Methods)	1
<b>Lecture 8</b>	Case Study	1
<b>Lecture 9</b>	Quiz & Discussion on Macroeconomic Fundamentals	1
<b>Unit II: Behavioural Macroeconomics and Money (9 Lectures)</b>		
<b>Lecture 10</b>	Behavioural Foundations of Investment and Consumption	1
<b>Lecture 11</b>	Determinants of Business Fixed Investment	1
<b>Lecture 12</b>	Psychological Factors in Investment: Herd Behaviour and Overconfidence	1
<b>Lecture 13</b>	Money and Monetary Systems: Definition, Functions, and Importance	1
<b>Lecture 14</b>	Theory of Money Demand	1
<b>Lecture 15</b>	Supply of Money: Sources & Creation of Money	1
<b>Lecture 16</b>	Supply of Money: Money Multiplier and Role of Commercial Banks	1
<b>Lecture 17</b>	Case Study	1
<b>Lecture 18</b>	Quiz & Discussion on Behavioural Macroeconomics and Money	1
<b>Unit III: Inflation, Unemployment, and Labour Market (9 Lectures)</b>		
<b>Lecture 19</b>	Inflation: Meaning, Causes, and Effects	1
<b>Lecture 20</b>	Types of Inflation and Theories of Inflation	1
<b>Lecture 21</b>	Social Costs of Inflation and Measures to Control It	1
<b>Lecture 22</b>	Unemployment: Meaning, Measurement, and Types	1
<b>Lecture 23</b>	Phillips Curve and Its Modifications	1
<b>Lecture 24</b>	Labour Market Dynamics: Wage Determination and Labour Force Participation	1
<b>Lecture 25</b>	Impact of Globalization and Technological Change on Employment	1
<b>Lecture 26</b>	Case Study	1
<b>Lecture 27</b>	Quiz & Discussion on Inflation, Unemployment, and Labour Market	1
<b>Unit IV: International Macroeconomics and Open Economy (9 Lectures)</b>		
<b>Lecture 28</b>	Foreign Exchange Market: Meaning, Types, and Determination	1
<b>Lecture 29</b>	Theories of Exchange Rate Determination (PPP, Interest Rate Parity)	1
<b>Lecture 30</b>	Fixed vs. Flexible Exchange Rates and Their Controversy	1
<b>Lecture 31</b>	Balance of Payments (BOP): Meaning, Components, and Accounting	1
<b>Lecture 32</b>	Causes and Types of BOP Disequilibrium	1

<b>Lecture 33</b>	Adjustment Mechanisms for BOP Disequilibrium	1
<b>Lecture 34</b>	Global Economic Issues: Trade Wars and Supply Chain Disruptions	1
<b>Lecture 35</b>	Case Study	1
<b>Lecture 36</b>	Quiz & Discussion on International Macroeconomics	1
<b>Unit V: Short-Run Economic Fluctuations and Policy (9 Lectures)</b>		
<b>Lecture 37</b>	Monetary Policy: Meaning, Scope, and Instruments	1
<b>Lecture 38</b>	Fiscal Policy: Meaning, Scope, Objectives, and Instruments	1
<b>Lecture 39</b>	AD-AS Model: Determination of Aggregate Demand and Supply	1
<b>Lecture 40</b>	IS-LM Framework: Analysis of Short-Run Economic Equilibrium	1
<b>Lecture 41</b>	Current Issues: Impact of AI and Automation on Economic Growth	1
<b>Lecture 42</b>	Government Responses to Economic Crises: 2008 and COVID-19	1
<b>Lecture 43</b>	Case Study	1
<b>Lecture 44</b>	Quiz & Discussion on Short-Run Economic Policies	1
<b>Lecture 45</b>	Final Review and Comprehensive Discussion	1



**School of Management**  
**Doon University, Dehradun**  
**Course – B.com(Hons) (Four-Years Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COG151**  
**Core Compulsory/Elective: Core Compulsory**  
**Course Title: Corporate Laws (SEM- II)**  
**Credit:4 (L-3 T-1 P-0)**

**Course Objectives:**

1. The basic purpose of this course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996.
2. The emphasis is on core ideas and case studies involving issues in corporate laws are required to be discussed.
3. Develop the ability to acquire knowledge about the Depositories Act, 1996, including the rights and obligations of depositories, participants, and issuers, along with the legal implications of inquiries and penalties.
4. To understand the legal provisions related to dividend payments, maintenance of accounts, and auditing, including the roles of auditors and secretarial standards.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.	Remember (B1)
<b>CO 2</b>	Explain and follow the basic legal documents and their usage essential for operations and management of company.	Understand (B2)
<b>CO 3</b>	Strengthening and equip the students about the legitimate	Apply (B3)

	rights and obligations under The Sale of Goods Act	
<b>CO 4</b>	Evaluate and enable the students to synthesis company processes, meetings and decisions.	Analyze (B4)
<b>CO 5</b>	Apply logically and understand the comprehend and evaluate working of depositories and their functions in stock markets.	Create (B5)

### **Unit I: Introduction**

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

### **Unit II: Documents and shares**

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

### **Unit III: Management and Meetings**

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

#### **Unit IV: Dividends, Audit and Winding up**

Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.

Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

#### **Unit V: The Depositories Act 1996**

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

#### **Suggested Readings**

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, *"Elements of Company Law"*. Sultan Chand & Sons Pvt. Ltd.
- Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
- Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
- Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd
- Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
- The Depositories Act,1996.Bare Act.
- Gowar, LCB. (1969). *Principles of Modern company Law*, Stevens & Sons,London.
- Hanningan, Brenda.(2018). *Company Law*, Oxford University Press,U.K.
- Ramaiya.(2015). *A Guide to Companies Act. Nagpur.* Wadhwa Book Company.

### **Lecture Plan – Corporate Law (45 Lectures)**

Unit-I: Introduction	Hours Required
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<b>Lecture 1</b>	Meaning and Characteristics of a Company	1
<b>Lecture 2</b>	Lifting of Corporate Veil	1
<b>Lecture 3</b>	Administration of Company Law: Overview	1
<b>Lecture 4</b>	National Company Law Tribunal (NCLT), NCLAT and Special Courts	1
<b>Lecture 5</b>	Types of Companies – Private, Public, Government	1
<b>Lecture 6</b>	Foreign Company, One Person Company (OPC), Small Company	1
<b>Lecture 7</b>	Associate, Dormant, and Producer Companies	1
<b>Lecture 8</b>	Illegal Association and Association Not for Profit	1
<b>Lecture 9</b>	Formation of a Company: Process and Steps	1
<b>Lecture 10</b>	Promoters – Legal Position and Liabilities	1
<b>Lecture 11</b>	Pre-Incorporation Contracts	1
<b>Lecture 12</b>	Online Registration of a Company	1
<b>Unit II: Documents and shares</b>		
<b>Lecture 13</b>	Memorandum of Association – Clauses and Alteration	1
<b>Lecture 14</b>	Articles of Association – Contents and Alteration	1
<b>Lecture 15</b>	Doctrine of Constructive Notice and Indoor Management	1
<b>Lecture 16</b>	Doctrine of Ultra Vires	1
<b>Lecture 17</b>	Prospectus – Meaning, Contents and Types	1
<b>Lecture 18</b>	Shelf Prospectus and Red Herring Prospectus	1
<b>Lecture 19</b>	Misstatement in Prospectus and Book Building Process	1
<b>Lecture 20</b>	Allotment and Forfeiture of Shares	1
<b>Lecture 21</b>	Sweat Equity, ESOPs and Bonus Issue	1
<b>Lecture 22</b>	Further Issue of Shares and Buyback	
<b>Lecture 23</b>	Provisions Regarding Buyback of Shares	1
<b>Lecture 24</b>	Membership of a Company	1
<b>Unit III: Management and Meetings</b>		
<b>Lecture 25</b>	Classification of Directors – Additional, Alternate, Casual	1
<b>Lecture 26</b>	Women Directors, Independent Directors, Small Shareholders' Director	1
<b>Lecture 27</b>	DIN – Director Identification Number	1
<b>Lecture 28</b>	Appointment and Disqualification of Directors	1
<b>Lecture 29</b>	Removal of Directors and Their Legal Position	1
<b>Lecture 30</b>	Powers and Duties of Directors	1
<b>Lecture 31</b>	Key Managerial Personnel (KMP), MD, Manager and WTD	1
<b>Lecture 32</b>	Board Meetings and Video Conferencing	1
<b>Lecture 33</b>	Shareholder Meetings – AGM and EGM	1
<b>Lecture 34</b>	Convening and Conduct of Meetings	1
<b>Lecture 35</b>	Requisites of Valid Meeting, Resolutions, Postal Ballot	1
<b>Lecture 36</b>	E-voting	1
<b>Unit IV: Dividends, Audit and Winding up</b>		
<b>Lecture 37</b>	Dividend – Provisions Related to Payment	1
<b>Lecture 38</b>	Company Audit – Qualifications and Disqualifications of Auditors	1
<b>Lecture 39</b>	Auditor's Appointment and Rotation	1



<b>Lecture 40</b>	Auditor's Removal, Report and Powers	1
<b>Lecture 41</b>	Winding Up – Concept and Modes	1
<b>Lecture 42</b>	Winding Up under the Insolvency and Bankruptcy Code, 2016	1
<b>Unit V: The Depositories Act 1996</b>		
<b>Lecture 43</b>	The Depositories Act, 1996 – Definitions and System	1
<b>Lecture 44</b>	Rights & Obligations of Depositories, Participants, Issuers, Owners	1
<b>Lecture 45</b>	Inquiry, Inspection, Penalties under the Depositories Act	1



**School of Management**  
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**Course – BCOM (Four-Year Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COS151**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Computerized Accounting System (SEM- II)**

**Credit:2 (L-2 T-1 P-0)**

**Course objectives**

To understand the need and importance of computerized accounting in modern business environments.

To familiarize students with the evolution of accounting systems — from manual processes to digital accounting software.

To enable students to create and manage company profiles, accounting masters (ledgers, groups), and inventory masters (stock items, godowns, units).

**Course outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Compare the differences between manual accounting and Computerized accounting and develop skills to master the practical aspects of Computerized accounting.	Remember (B1)
<b>CO 2</b>	Prepare Final accounts of Sole traders and maintain other registers and reports pertaining to accounts and Inventory.	Understand (B2)
<b>CO 3</b>	Master the skills required to accurately enter and manage financial data, such as sales, purchases, and payments, in a computerized environment	Apply (B3)
<b>CO 4</b>	Learn how to implement internal controls within the system to prevent errors and fraud, while ensuring data security and backup procedures.	Analyze (B4)
<b>CO 5</b>	Understand how to perform bank reconciliation and manage payroll, including tax calculations and generating payroll reports.	Create (B5)

Unit –I: Introduction to Computerized Accounting: Computerized Accounting – Need & Significance, Evolution from Manual to Computerized Accounting System, Benefits of Computerized Accounting (e.g., Tally ERP9), Evolution of Accounting Software, Different Versions of tally, Silent Features, Technological Advantages of Computerized Accounting.

Unit – II : Fundamentals of Computerized Accounting (e.g. Tally ERP 9.0) : Start-up & Quit, Screen Components, Setting up a new company, Select, Alter & Delete a company, Maintaining Accounting Masters Groups, Ledgers,

Maintaining Inventory Masters- Stock Group, Stock Item, Units of Measure, Stock Categories, Godown, F11 Features, F12 Configurations

Unit –III: Vouchers: Accounting Vouchers – Contra, Payment, Receipt, Journal, Purchase, Sales, Debit Note and Credit Note, Inventory Vouchers – Purchase Orders, Sales Orders, Receipt Note & Delivery Note, Stock Journals, Rejection In, Rejection Out.

Unit – IV: Reports: Accounting Reports : Trial Balance, Profit & Loss A/c, Balance Sheet, Day book, Cash/Bank Book, Ledger Report, Group Summary, Voucher Report, Inventory Reports – Stock Summary, Stock Item Summary, Stock Group Summary, Stock Category Report, Godown Report, Inventory Vouchers Report, understanding report-wise F12 configurations.

Unit – V: GST Functionality: Activating GST in Tally, Setting Up GST-Company Level, Ledger Level or Inventory Level, Creating GST Masters- C-GST, S-GST, I-GST Recording GST Transaction – Purchase, Sales, Printing GST Tax Invoice, GST Returns, Payment of GST

## **REFERENCES**

1. Computerised Accounting and Business systems: Kalyani publications REFERENCE BOOKS 1, Vaagdevi publications
2. Aakash Business Tools: Spoken Tutorial project IIT Bombay
3. Mastering Tally: Dinesh Maidasani, Firewal Media
4. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
5. Manuals of Respective Accounting packages

Sl. No.	Topics	Lectures Required
Lecture-1		
Lecture-2	Introduction to Accounting Systems – Manual vs Computerized	1
Lecture-3	Need and Significance of Computerized Accounting	1
Lecture-4	Benefits of Computerized Accounting (with Tally ERP 9 examples)	1
Lecture-5	Evolution of Accounting Software – Historical Overview	1
Lecture-6	Tally ERP Versions – From 4.5 to ERP 9 & Tally Prime	1
Lecture-7	Salient Features and Technological Advantages of Tally	1
Lecture-8		
Lecture-9	Introduction to Tally ERP 9 – Installation & Interface	1
Lecture-10	Starting and Quitting Tally, Navigation	1
Lecture-11	Creating a New Company in Tally	1
Lecture-12	Selecting, Altering, and Deleting a Company	1
Lecture-13	Understanding Account	1

	Groups	
Lecture-14	Creating and Managing Ledger Accounts	1
Lecture-15	Inventory Masters – Stock Groups and Stock Items	1
Lecture-16	Units of Measure and Godowns	1
Lecture-17	Stock Categories – Use and Management	1
Lecture-18	Features – Enabling Accounting/Inventory/Taxation	1
Lecture-19	Configuration – Voucher, Report, and Inventory Settings	1
Lecture-20		
Lecture-21	Concept of Vouchers – Types and Uses	1
Lecture-22	Contra Voucher – Transactions & Practical Entry	1
Lecture-23	Payment Voucher – Expenses & Entries	1
Lecture-24	Receipt Voucher – Income Transactions	2
Lecture-25	Journal Voucher – Adjustments & Opening Balances	1
Lecture-26	Sales and Purchase Vouchers – GST Enabled Entries	1
Lecture-27	Debit and Credit Notes – Purchase & Sales Returns	2
Lecture-28	Inventory Vouchers – Purchase and Sales Orders	2
Lecture-29	Receipt Note, Delivery Note, Rejection In & Out	1
Lecture-30		
Lecture-31	Generating Trial Balance and Day Book	1
Lecture-32	Profit and Loss Account	1
Lecture-33	Balance Sheet Configuration and Analysis	1
Lecture-34	Cash/Bank Book and Ledger Report	1
Lecture-35	Group Summary and Voucher Reports	1
Lecture-36	Introduction to Inventory Reports	1
Lecture-37	Stock Summary and Stock Item Summary	1
Lecture-38	Stock Group, Category, Godown Reports	1
Lecture-39	Report-wise Configuration for	1

	Report Customization	
Lecture-40		
Lecture-41	Basics of GST – Overview & Concepts	1
Lecture-42	Enabling GST in Tally – Company Level	1
Lecture-43	Creating GST Masters – CGST, SGST, IGST	1
Lecture-44	Ledger-Level GST Setup (Customer, Supplier, Tax Ledgers)	1
Lecture-45	Inventory-Level GST Setup (Items with Tax Rates)	1



**School of Management**  
**Doon University, Dehradun**  
**Course – BCOM (Four-Year Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COC201**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Principles of Marketing (SEM- III)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To explore the core principles of marketing, including marketing mix, consumer behaviour, market segmentation, targeting, and positioning, to build a strong foundation in marketing theory and practice.
2. To understand the impact of environmental factors, including micro and macro factors, on business strategies and consumer decisions, and to evaluate how companies respond to these changes.
3. To apply marketing concepts and strategies, such as product development, pricing, distribution, and promotion, to real-world scenarios, designing effective marketing campaigns and solutions for various market segments.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Define and explain key marketing concepts, including needs, wants, demand, marketing mix, and philosophies.	Remember (B1)
<b>CO 2</b>	Analyse consumer behaviour and identify factors influencing the buying decision process.	Understand (B2)
<b>CO 3</b>	Apply market segmentation, targeting, and positioning strategies to real-world marketing problems.	Apply (B3)
<b>CO 4</b>	Evaluate different pricing strategies and distribution channels, and propose effective strategies based on market needs.	Analyse (B4)
<b>CO 5</b>	Design and develop a comprehensive marketing campaign using integrated marketing communication (IMC) strategies.	Create (B5)

**Course Structure**

**Unit 1: Introduction to Marketing and Marketing Environment (Total no. of lectures: 9)**

Introduction to Marketing: Scope and Importance of Marketing, Core Concepts of Marketing, Marketing Philosophies, Services Marketing: Features and Importance in Modern Economy, Marketing Mix, Marketing Environment. Importance of Studying the Marketing Environment,

Microenvironmental Factors, Macroenvironmental Factors.

**Unit 2: Consumer Behaviour and Market Selection (Total no. of lectures: 9)**

Consumer Behaviour: Importance of Studying Consumer Behaviour, Consumer Buying Decision Process, Factors Influencing Consumer Buying Decisions, The Role of Emotions, Perceptions, and Motivation in Consumer Decisions, Consumer Buying Behaviour in the Digital Age, Market Selection: Market Segmentation: Concept and Bases, Market Targeting: Choosing the Right Target Market (Undifferentiated, Differentiated, Concentrated, Micromarketing), Product Positioning: Concept, Bases for Positioning, and Creating a Unique Selling Proposition (USP).

**Unit 3: Product Decisions and New Product Development (Total no. of lectures: 9)**

Product Decisions: Concept, Classification, and Levels of Product (Core, Actual, Augmented), Product Mix: Definition, Dimensions, and Decisions, Branding: Importance of Branding, Types of Brands (Corporate, Individual, Generic, Store Brands), Qualities of a Good Brand Name, Packaging and Labelling: Types, Functions, and Importance in Consumer Perception, Product Support Services: Concept and Importance in Enhancing Product Value, New Product Development: New Product Development Process: Idea Generation, Screening, Concept Testing, Development, Commercialization, Product Life Cycle (PLC): Stages and Marketing Strategies at Each Stage, Challenges in New Product Development in the Digital Era.

**Unit 4: Pricing Decisions and Distribution Decisions (Total no. of lectures: 9)**

Pricing Decisions: Objectives of Pricing: Profit Maximization, Market Penetration, Survival, Competitive Pricing, Factors Affecting Price: Demand, Cost, Competition, External Factors, Pricing Methods: Cost-Plus Pricing, Penetration Pricing, Skimming Pricing, Psychological Pricing, Pricing Strategies: Dynamic Pricing, Price Bundling, Discount Pricing, and Value-Based Pricing

Distribution Decisions (Place): Importance of Distribution in Delivering Value, Types and Functions of Distribution Channels: Direct and Indirect Channels, Multi-channel Distribution, Wholesaling and Retailing: Functions, Types, and Emerging Trends (E-commerce, Omni-channel retailing), Factors Affecting Channel Selection: Cost, Control, Coverage, Customer Preferences, Logistics Decisions: Managing the Movement of Goods, Inventory Management, Warehousing, Transportation

**Unit 5: Promotion Decisions and Developments in Marketing (Total no. of lectures: 9)**

Promotion Decisions: Importance of Promotion in Communicating Value to Customers, Promotion-Mix Tools: Advertising, Personal Selling, Sales Promotion, Public Relations, Publicity, and Direct Marketing, Integrated Marketing Communication (IMC), Social Media Marketing: Role of Social Media in Modern Promotion, Developments in Marketing: Sustainable Marketing: Concept, Challenges, and Ethical Issues in Marketing (Eco-friendly products, Green Marketing), Rural Marketing: Characteristics of Rural Markets, Rural Marketing Mix, and Effective Strategies, Social Marketing: Concept, Role of Social Media in Changing Consumer Behaviour, Ethical Issues in Social Marketing, Digital Marketing: Tools and Techniques (SEO, SEM, Content Marketing, Email Marketing, Influencer Marketing),

Future Trends in Digital Marketing: AI, Big Data, Personalization, and Automation in Marketing.

**Suggested Readings**

11. **Kotler, P., Armstrong, G., & Balasubramanian, S. (2023).** *Principles of Marketing*, Pearson Higher Ed
12. **Kotler, P., Keller, K. L., & Chernev, A. (2021).** *Marketing Management* (16th ed.). Pearson.
13. **Burnett, J. (2018).** *Introducing Marketing*. State University of New York OER Services.
14. **Kapoor, N. (2021).** *Principles of Marketing* (2nd ed.). PHI Learning Pvt. Ltd.
15. **Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010).** *Marketing: Concepts and Cases* (14th ed.). McGraw-Hill.



**Lecture Plan – Principles of Marketing (45 Lectures)**

<b>Unit 1: Introduction to Marketing and Marketing Environment (9 Lectures)</b>		
<b>S.no. of Lectures</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Introduction to Marketing: Scope and Importance of Marketing	1
<b>Lecture 2</b>	Core Concepts: Needs, Wants, and Demand	1
<b>Lecture 3</b>	Marketing Philosophies: Production, Product, Selling, Marketing, and Societal Concepts	1
<b>Lecture 4</b>	Services Marketing: Features and Role in the Modern Economy	1
<b>Lecture 5</b>	Marketing Mix: 4 Ps (Product, Price, Place, Promotion) and Extended 7 Ps	1
<b>Lecture 6</b>	Marketing Environment: Microenvironmental Factors (Company, Suppliers, Competitors, Customers)	1
<b>Lecture 7</b>	Marketing Environment: Macroenvironmental Factors (Demographic, Economic, Technological, Political-Legal, Socio-Cultural)	1
<b>Lecture 8</b>	Corporate Social Responsibility (CSR) and Ethical Marketing	1
<b>Lecture 9</b>	Case Study	1
<b>Unit 2: Consumer Behaviour and Market Selection (9 Lectures)</b>		
<b>Lecture 10</b>	Importance of Consumer Behaviour in Marketing	1
<b>Lecture 11</b>	Stages in the Consumer Buying Decision Process	1
<b>Lecture 12</b>	Factors Influencing Consumer Behaviour: Psychological, Social, Cultural, Personal	1
<b>Lecture 13</b>	The Role of Emotions, Perceptions, and Motivation in Buying Decisions	1
<b>Lecture 14</b>	Consumer Buying Behavior in the Digital Age: Role of social media, AI, and Reviews	1
<b>Lecture 15</b>	Market Segmentation: Concept and Bases (Geographic, Demographic, Psychographic, Behavioural)	1
<b>Lecture 16</b>	Market Targeting: Choosing the Right Target Market (Undifferentiated, Differentiated, Concentrated, Micromarketing)	1
<b>Lecture 17</b>	Product Positioning: Concept, Bases for Positioning, and Creating a Unique Selling Proposition (USP)	1
<b>Lecture 18</b>	Case Study	1
<b>Unit 3: Product Decisions and New Product Development (9 Lectures)</b>		
<b>Lecture 19</b>	Product Decisions: Concept, Classification, and Levels of Product (Core, Actual, Augmented)	
<b>Lecture 20</b>	Product Mix: Definition, Dimensions, and Decisions	1
<b>Lecture 21</b>	Branding: Importance, Types of Brands (Corporate, Individual, Generic, Store Brands), Qualities of a Good Brand Name	1
<b>Lecture 22</b>	Brand Equity and Customer Loyalty	1
<b>Lecture 23</b>	Packaging and Labeling: Types, Functions, and Consumer Perception	1
<b>Lecture 24</b>	Product Support Services: Concept and Role in Enhancing Value	1
<b>Lecture 25</b>	New Product Development Process: Idea Generation, Screening, Concept Testing, Development, Commercialisation	1
<b>Lecture 26</b>	Product Life Cycle (PLC): Stages and Marketing Strategies	1
<b>Lecture 27</b>	Case Study	1

<b>Unit 4: Pricing and Distribution Decisions (9 Lectures)</b>		
<b>Lecture 28</b>	Objectives of Pricing: Profit Maximisation, Market Penetration, Survival, Competitive Pricing	1
<b>Lecture 29</b>	Factors Affecting Pricing: Demand, Cost, Competition, External Factors (Economic Conditions, Government Regulations)	1
<b>Lecture 30</b>	Pricing Methods: Cost-Plus Pricing, Penetration Pricing, Skimming Pricing, Psychological Pricing	1
<b>Lecture 31</b>	Pricing Strategies: Dynamic Pricing, Price Bundling, Discount Pricing, Value-Based Pricing, Subscription-Based Pricing, Freemium Models	1
<b>Lecture 32</b>	Importance of Distribution in Delivering Value	1
<b>Lecture 33</b>	Types and Functions of Distribution Channels: Direct and Indirect Channels, Multi-channel Distribution	1
<b>Lecture 34</b>	Wholesaling and Retailing: Functions, Types, and Emerging Trends (E-commerce, Omni-channel retailing)	1
<b>Lecture 35</b>	Logistics Decisions: Supply Chain Management, Warehousing, Transportation, Inventory Management	1
<b>Lecture 36</b>	Case Study	1
<b>Unit 5: Promotion Decisions and Developments in Marketing (9 Lectures)</b>		
<b>Lecture 37</b>	Importance of Promotion in Marketing	1
<b>Lecture 38</b>	Promotion-Mix Tools: Advertising, Personal Selling, Sales Promotion, Public Relations, Publicity, Direct Marketing	1
<b>Lecture 39</b>	Integrated Marketing Communication (IMC): Aligning Various Promotional Tools for Consistency	1
<b>Lecture 40</b>	Social Media Marketing: Role of Social Media, Influencer Marketing, User-Generated Content (UGC), Viral Marketing	1
<b>Lecture 41</b>	Sustainable Marketing and Green Marketing	1
<b>Lecture 42</b>	Digital Marketing: Tools & Techniques (SEO, SEM, Content Marketing, Email Marketing, Influencer Marketing)	1
<b>Lecture 43</b>	Future Trends: AI in Marketing, Big Data Analytics, Metaverse Marketing, Personalisation, and Automation	1
<b>Lecture 44</b>	Case Study	1
<b>Lecture 45</b>	Quiz & Discussion	1



**School of Management**  
**Doon University, Dehradun**  
**Course –B.Com(Hons) Full Time Program as per NEP-2020**  
**2025-2027**

**Course Code: COC202**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Cost Accounting (SEM-III )**

**Credit:4 (L-3 T-1 P-0)**

**Course Objective**

1. The basic purpose of this course is to provide an in-depth study of the cost accounting principles for identification, classification and analysis.
2. The emphasis is on core ideas and techniques with reinforced understanding using practical examples.
3. To enable student to apply various processes of cost components and cost ascertainment in different industries using various costing methods in organization in real time situations.
4. To familiarize the students with the basic cost accounting concepts and their applications in managerial decision making.

**Course Outcomes**

Course Outcomes	Description	Blooms Taxonomy
CO 1	Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.	Remember (B1)
CO 2	Explain the accounting and control of material and labour cost.	Understand (B2)
	Strengthening and develop ability to understand classification,	

<b>CO 3</b>	allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads	Apply (B3)
<b>CO 4</b>	Evaluate and develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.	Analyze (B4)
<b>CO 5</b>	Apply logically and understand cost accounting book keeping systems and reconciliation of cost and financial account profits	Create (B5)

### **Unit 1: Introduction**

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

### **Unit II: Elements of Cost: Material and Labour**

*Materials:* Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives  
*Labour:* Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's

differential piece wage.

### **Unit III: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption; Capacity Levels and Costs; Treatments of certain items in costing like Interest on capital, Packing expenses, bad debts, research and development expenses. Activity based costing.

### **Unit IV: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport)

### **Unit V: Cost Accounting Book-Keeping Systems**

Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts.

#### **Suggested Readings**

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
- Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
- Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.

### **Lecture Plan –Cost Accounting (45 Lectures)**

Lecture No.	Topics	Lectures Required
<b>Unit I: Introduction to Cost Accounting</b>		
1	Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting	1
2	Cost concepts and classifications	1
3	Overview of elements of cost and Cost sheet	1
4	Role of a cost accountant in an organisation	1
5	Introduction to Cost Accounting Standards	1
6	Cost Accounting Records and Audit Rules	1
7	Numerical Problems related to above topics	1
<b>Unit II: Elements of Cost: Material and Labour</b>		
8	Materials: Material/inventory control techniques	1
9	Accounting and control of purchases, storage and issue of materials	1
10	Inventory systems, Methods of pricing of materials issues	1
11	Numerical Problems	1
12	Inventory Valuation and Methods	1
13	Numerical Problems	1
14	FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Cost concepts in Accounting	1
15	Numerical Problems	1
16	Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives	1
17	Labour: Accounting and Control of labour cost	1
18	Time-keeping and time-booking. Concept and treatment of idle time	1
19	Over time, labour turnover and fringe benefits. Methods of wage payment	1
20	Incentive schemes - Halsey, Rowan, Taylor's differential piece wage	1
21	Numerical Problems	1
<b>Unit III: Elements of Cost (Overheads)</b>		
22	Classification, allocation, apportionment and absorption of overheads	1
23	Under- and over- absorption; Capacity Levels and Costs	1
24	Unit Costing, Job Costing	1
25	Numerical Problems	1

Lecture No.	Topics	Lectures Required
26	Capacity Levels and Costs; Treatments of items like interest, packing, bad-debts	1
27	Research and development expenses	1
28	Activity based costing	1
29	Numerical Problems	1
<b>Unit IV: Methods of Costing</b>		
30	Unit Costing, Job Costing	1
31	Numerical Problems	1
32	Contract Costing	1
33	Numerical Problems	1
34	Process Costing	1
35	Numerical Problems	1
36	Numerical Problems	1
37	Numerical Problems	1
38	Numerical Problems	1
<b>Unit V: Cost Accounting Book-Keeping Systems</b>		
39	Integral and non-integral Systems	1
40	Reconciliation of cost accounting records with financial accounts	1
41	Numerical Problems	1
42	Numerical Problems	1
43	Course Review	1
44	Project Presentations	1
45	Discussion and Final Assessment (Assignments)	1



**School of Management**  
**Doon University, Dehradun**  
**Course –B.Com (Three-Years Full Time Program) as per NEP-2020**  
**2024-2027**

**Course Code: COC203**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Quantitative Techniques (SEM- III)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives:**

1. To impart knowledge of quantitative tools and their applications in business decision-making.
2. To equip students with problem-solving skills using mathematical and statistical models.
3. To develop analytical thinking through real-life problem-based simulations and operations research techniques.

**Course Outcomes:**

Course Outcomes	Description	Blooms Taxonomy
CO 1	Explain key quantitative techniques and their relevance in business decisions.	Remember (B1)
CO 2	Apply statistical measures like correlation, regression, and probability models.	Understand (B2)
CO 3	Analyze complex problems using linear programming and decision-making models.	Apply (B3)
CO 4	Evaluate operational problems using simulation, PERT-CPM, and queuing theory.	Analyze (B4)
CO 5	Create and solve quantitative models using appropriate tools and interpret results.	Create (B5)

**Course Structure:**

**Unit I: Fundamentals of Quantitative Techniques**

Introduction to Quantitative Techniques: Meaning, classification, scope, and limitations. Measures of Central Tendency: Mean, Median, Mode, Weighted Mean. Measures of Dispersion: Range, Standard Deviation, Coefficient of Variation. Set Theory and Venn Diagrams. Matrix Algebra: Types, Operations, Determinants, Minors, Cofactors, Inverse, Cramer's Rule. Application of matrices in economics and business.

**Unit II: Probability and Probability Distributions**

Basic Probability: Definitions, Rules, Independent and Dependent Events, Conditional Probability and Bayes' Theorem, Theoretical Distributions: Binomial Distribution, Poisson Distribution, Normal Distribution (standard curve, properties)

**Unit III: Correlation and Regression Analysis**

Correlation: Types, Scatter diagrams, Karl Pearson's Coefficient, Rank Correlation, Regression: Concept and applications, Method of Least Squares, Coefficient of Determination. Applications in real business scenarios.

**Unit IV: Linear Programming and Decision Analysis**

Introduction to Linear Programming: Formulation, Assumptions. Graphical Solution Method,



Simplex Method, Duality and Sensitivity Analysis, Special Cases: Unboundedness, Degeneracy, Multiple Optimal Solutions, Decision Theory: Payoff Tables, Regret Tables, Decision Rules under Risk/Certainty, Decision Trees, Input-Output Analysis and Leontief Model (Concept only).

### **Unit V: Operations Research & Simulation Models**

Transportation and Assignment Problems, Network Analysis: PERT and CPM, Critical Path, Float, Crashing, Queuing Theory: Basic Concepts and Applications, Replacement Theory (Overview), Simulation Techniques: Monte Carlo Simulation for Inventory and Queuing., Advantages and limitations of simulation.

### **Lesson Plan – 45 Hours**

<b><u>Unit I: Fundamentals of Quantitative Techniques 9 hours</u></b>		
Lecture No.	Topics to be Covered	Hours
Lecture 1	Introduction, Classification & Application of QT	1
Lecture 2	Measures of Central Tendency – Mean, Median	1
Lecture 3	Mode and Weighted Mean – Practical Exercises	1
Lecture 4	Measures of Dispersion – Range, SD, CV	1
Lecture 5	Introduction to Set Theory, Venn Diagrams	1
Lecture 6	Matrix Operations – Addition, Subtraction, Multiplication	1
Lecture 7	Determinants, Inverse, and Cramer's Rule	1
Lecture 8	Application of Matrices in Business Problems – Practical	1
Lecture 9	Unit Review & Practice Test	1
<b><u>Unit II: Probability and Distributions 9 hours</u></b>		
Lecture 10	Probability: Basic Concepts, Rules	1
Lecture 11	Conditional Probability and Bayes' Theorem – Practical	1
Lecture 12	Random Variables, Expected Value	1
Lecture 13	Binomial Distribution – Concepts and Applications	1
Lecture 14	Poisson Distribution – Fitting and Uses	1
Lecture 15	Normal Distribution – Features, Curve	1
Lecture 16	Applications of Distributions in Business Decisions	1
Lecture 17	Practical Exercises using	1

	Excel	
Lecture 18	Unit Review & Quiz	1
<b><u>Unit III: Correlation and Regression (9 hours)</u></b>		
Lecture 19	Correlation – Concepts, Scatter Diagram	1
Lecture 20	Karl Pearson's and Rank Correlation – Practical	1
Lecture 21	Introduction to Regression, Least Squares	1
Lecture 22	Fitting Regression Line, Interpretation	1
Lecture 23	Coefficient of Determination – $R^2$	1
Lecture 24	Application Problems and Business Case Studies	1
Lecture 25	Practical session using spreadsheet tools	1
Lecture 26	Mini Quiz & Concept Recap	1
Lecture 27	Unit Test	1
<b><u>Unit IV: Linear Programming and Decision Making (9hours)</u></b>		
Lecture 28	Introduction to LPP – Formulation	1
Lecture 29	Graphical Method of Solving LPP	1
Lecture 30	Simplex Method Basics	1
Lecture 31	Duality and Sensitivity Analysis	1
Lecture 32	Decision Theory – Concepts, Tables	1
Lecture 33	Regret Table and Decision Rules	1
Lecture 34	Decision Trees and Business Applications	1
Lecture 35	Input-Output Analysis – Concepts	1
Lecture 36	Practical Applications and Problem Solving	1
<b><u>Unit V: Operations Research and Simulation (9 hours)</u></b>		
Lecture 37	Transportation & Assignment Problems	1
Lecture 38	Introduction to PERT and CPM	1
Lecture 39	Constructing Network, Critical Path, Float	1
Lecture 40	Crashing & Cost Optimization	1
Lecture 41	Queuing Theory – Models & Business Use	1
Lecture 42	Monte Carlo Simulation for Inventory	1

Lecture 43	Simulation for Queuing Systems	1
Lecture 44	Advantages & Limitations of Simulation	1
Lecture 45	Final Review, Model Test, and Viva	1

**School of Management Doon University, Dehradun**  
**Course –BCOM (Hons) (Four Years Full Time**  
**Program) as per NEP-2025-2029**

**Course**  
**Code:**  
**COG201**  
**Core Compulsory/Elective: Core**  
**Compulsory Course Title: Cyber**  
**Law (SEM- III)**  
**Credit: 4 (L-3 T-1 P-0)**

Course Objectives

- To Develop a strong understanding of the concepts and principles of cyber law, including digital communication, cyber ethics, and internet governance
- To Explore the legal provisions for electronic contracts, digital signatures, e-commerce, and electronic records.
- To Learn about the role of regulatory bodies and the enforcement of cyber laws by governments and organizations.

Course Outcomes

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Identify nexus between e-commerce and cyber laws	Remember (B1)
<b>CO 2</b>	Examine the legal framework of e-governance mechanism in India.	Understand (B2)
<b>CO 3</b>	Evaluate the importance of judicial system in smooth functioning of e-commerce.	Apply (B3)
<b>CO 4</b>	Analyze legal liabilities towards changing environment of cyber space.	Analyze (B4)

<b>CO 5</b>	Formulate implications of cyber offences	Create (B5)
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## Course Structure

<b>Unit 1: Fundamentals of Cyber Law (Total no. of lectures 10)</b>
Basics of Law, Sources of Laws, Types of Laws, Constitutional System in India, Role of Court system, Fundamental Rights & IT Laws in India, Conceptual and theoretical perspective of cyber law, Cyber Jurisdiction, Development of Cyber Law National and International Perspective
<b>Unit 2: Cyber Law: E-Governance (Total no. of lectures 10)</b>
Definitions, objectives of Information Technology Act, 2000, Data Protection, Cyber Security, Legal recognition of Digital Evidence, Recognition of liability in the digital world E-Contract, E-Auditing, Digital Signatures & Authentication under IT Act, 2000. E-Governance, Appointment of Controller, Legal Aspects of Certifying Authorities, Subscribers, Procedure for obtaining license and DSC.
<b>Unit 3: Cyber Law – Judicial System (Total no. of lectures 7)</b>
Adjudicating officer, Adjudication of Cyber cases, Cyber Appellate Tribunal Landmark Cases
<b>Unit 4: Cyber Law – Contemporary Trends (Total no. of Lectures 9)</b>
Impact of cyber warfare on privacy, identity theft, online privacy, copyright piracy, Cyber Bullying, Trademark Related Issues in the Context of Cyber Law, Cyber Squatting, Landmark Cases Online Intermediaries in the governance of Internet, Liability of Intermediaries under IT Act, 2000, Crypto currency and Cyber Laws, Social Networking Sites & Cyber Security Challenges
<b>Unit 5: Cyber Law – Offences under Information Technology Act, 2000 (Total no. of Lectures 9)</b>
Personating, data theft, Cyber Stalking, Prohibition of Obscenity, Violation of Privacy <ul style="list-style-type: none"><li>▪ DDOS Attack</li></ul>

<ul style="list-style-type: none"> <li>▪ Penalty, Damages &amp; Compensation under IT Act, 2000</li> <li>▪ Computer Related Offences</li> <li>▪ Cyber Terrorism &amp; Sedition</li> <li>▪ Other Offences</li> </ul>
<p><b><u>Suggested Readings</u></b></p> <ol style="list-style-type: none"> <li>1. <b>Yatindra Singh:</b> Cyber Laws.</li> <li>2. <b>Ajit Narayanan and Bennum</b> Law, Computer Science and Artificial Intelligence.</li> <li>3. <b>Linda Brennan and Victoria Johnson:</b> Social, ethical and policy implication of Information Technology.</li> <li>4. <b>Kamath Nandan:</b> Law relating to Computer, Internet and E-Commerce.</li> <li>5. <b>Arvind Singhal and Everett Rogers:</b> India's Communication Revolution</li> </ol>

### **Lecture Plan – (45 Lectures)**

<b>Unit 1: Fundamentals of Cyber Law</b>		
<b>S.no of Lectures</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Basics of Law: Meaning, Nature, and Classification	1
<b>Lecture 2</b>	Sources of Law: Constitution, Legislation, Customs, Precedent	1
<b>Lecture 3</b>	Types of Laws: Civil, Criminal, Constitutional, Administrative	1
<b>Lecture 4</b>	Constitutional System in India	1
<b>Lecture 5</b>	Role of Court System (Hierarchy, Jurisdiction)	1
<b>Lecture 6</b>	Fundamental Rights & Their Relation to IT Laws	
<b>Lecture 7</b>	Conceptual and Theoretical Perspective of Cyber Law	1
<b>Lecture 8</b>	Cyber Jurisdiction: Principles, Issues, Indian & Global Approach	1
<b>Lecture 9</b>	Development of Cyber Law – National & International Perspectives	1
<b>Lecture 10</b>	Case Studies and Group Discussion	1
<b>Unit 2: Cyber Law: E-Governance</b>		

<b>Lecture 11</b>	Definitions, Scope, and Objectives of IT Act, 2000	1
<b>Lecture 12</b>	Data Protection Principles	1
<b>Lecture 13</b>	Cyber Security Measures under IT Act	1
<b>Lecture 14</b>	Legal Recognition of Digital Evidence	1
<b>Lecture 15</b>	Liability in the Digital World	1
<b>Lecture 16</b>	E-Contracts and E-Auditing: Legal Validity	1
<b>Lecture 17</b>	Digital Signatures & Authentication	1
<b>Lecture 18</b>	E-Governance and Role of Controller	1
<b>Lecture 19</b>	Certifying Authorities, Subscribers, DSC License Procedure	1
<b>Lecture 20</b>	Case studies and Quiz	1
<b>Unit 3: Cyber Law – Judicial System</b>		
<b>Lecture 21</b>	Role and Powers of Adjudicating Officer	1
<b>Lecture 22</b>	Adjudication of Cyber Cases: Process & Challenges	1
<b>Lecture 23</b>	Cyber Appellate Tribunal: Structure & Jurisdiction	1
<b>Lecture 24</b>	Case Law Discussion – Part 1	1
<b>Lecture 25</b>	Case Law Discussion – Part 2 (Landmark Judgments)	1
<b>Lecture 26</b>	Case studies	1
<b>Lecture 27</b>	Quiz and Discussion	1
<b>Unit 4: Cyber Law – Contemporary Trends</b>		
<b>Lecture 28</b>	Impact of Cyber Warfare on Privacy & National Security	1
<b>Lecture 29</b>	Identity Theft, Online Privacy Issues	1
<b>Lecture 30</b>	Copyright Piracy & Trademark Issues	1
<b>Lecture 31</b>	Cyber Bullying, Cyber Squatting	1
<b>Lecture 32</b>	Liability of Intermediaries under IT Act	1
<b>Lecture 33</b>	Intermediaries & Governance of Internet	1
<b>Lecture 34</b>	Cryptocurrency and Legal Position under Indian Laws	1
<b>Lecture 35</b>	Social Media & Cyber Security Challenges	1

<b>Lecture 36</b>	Case studies	1
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**Unit -5 Cyber Law – Offences under Information Technology Act, 2000**

<b>Lecture 37</b>	Personating and Data Theft	1
<b>Lecture 38</b>	Cyber Stalking, Obscenity, and Violation of Privacy	1
<b>Lecture 39</b>	DDoS Attacks: Legal Understanding	1
<b>Lecture 40</b>	Penalties, Damages & Compensation under IT Act	1
<b>Lecture 41</b>	Computer-Related Offences	1
<b>Lecture 42</b>	Cyber Terrorism – Legal Provisions	1
<b>Lecture 43</b>	Sedition in the Digital World	1
<b>Lecture 44</b>	Other Noteworthy Offences in Cyber Law	1
<b>Lecture 45</b>	Course Review, Discussion, and Final Assessment (Assignments)	



**School of Management Doon  
University, Dehradun  
Course –BCOM (Hons) (Four Years Full Time Program) as per  
NEP-2025-2029**

**Course Code: COS-201  
Core Compulsory/Elective: Core Compulsory  
Course Title: IT & Data Analytics(SEM- III)  
Credit: 2 (L-2 T-0 P-0)**

**Syllabus of IT and Data Analysis**

**Course Objectives:**

- To provide foundational knowledge of Information Technology
- To develop competency in data analytics tools and techniques
- To explain the role of IT and data in decision-making
- To introduce trends in emerging technologies

**Course Outcome**

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Course Outcomes	Description	Blooms Taxonomy
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<b>CO 1</b>	Understand the fundamental concepts of IT systems and infrastructure.	Remember (B1)
<b>CO 2</b>	Understand the principles of data analysis, including data collection, cleaning, and interpretation	Understand (B2)
<b>CO 3</b>	Learn to use data analysis tools	Apply (B3)
<b>CO 4</b>	Understand the importance of data visualization in making data-driven decisions.	Analyze (B4)
<b>CO 5</b>	Learn how to apply statistical techniques for analyzing large datasets	Create (B5)

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## **Course Outline:**

### **Unit 1: Introduction to Information Technology**

- Basics of IT and its applications
- IT infrastructure and components
- Introduction to operating systems and networks
- Overview of databases and their role in IT systems

### **Unit 2: Introduction to Data Analysis**

- Types of data (qualitative vs. quantitative)
- Data storage and retrieval techniques
- Introduction to Data Science and its role in IT

### **Unit 3: Statistical Analysis and Data Interpretation**

- Introduction to descriptive statistics: mean, median, mode, standard deviation
- Probability and inferential statistics: hypothesis testing, confidence intervals
- Data distributions and their analysis

### **Unit 4: Data Visualization Techniques**

- Tools for visualization (Excel)
- Creating charts, graphs, and dashboards to represent data,

- Regression analysis
- Time series analysis and forecasting

## **Unit 5: Data Governance Security Ethics**

Data Privacy and Protection Laws,

Cyber Security

Ethical Issues in Data Collection and Usage

Role of IT in Ethical Business Practices

### **References:**

- "Data Science for Business" by Foster Provost and Tom Fawcett
- "The Data Warehouse Toolkit" by Ralph Kimball
- "The Visual Display of Quantitative Information" by Edward R. Tufte

### **Lecture Plan – (45 Lectures)**

<b>Unit 1: Introduction to Information Technology</b>		
<b>S.no of Lectures</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Basics of IT Nature and Importance	1
<b>Lecture 2</b>	IT and its applications	1
<b>Lecture 3</b>	IT infrastructure and components	1
<b>Lecture 4</b>	Components of IT	1
<b>Lecture 5</b>	Introduction to operating systems and networks	1

<b>Lecture 6</b>	Operating system and networks	
<b>Lecture 7</b>	Overview of databases	1
<b>Lecture 8</b>	Role of Database in IT systems	1
<b>Lecture 9</b>	Practical classes	1
<b>Lecture 10</b>	Case Studies and Group Discussion	1
<b>Unit 2: Introduction to Data Analysis</b>		
<b>Lecture 11</b>	Types of data	1
<b>Lecture 12</b>	Qualitative vs. Quantitative	1
<b>Lecture 13</b>	Data storage	1
<b>Lecture 14</b>	Retrieval techniques	1
<b>Lecture 15</b>	Introduction to Data Science	1
<b>Lecture 16</b>	Role in IT	1
<b>Lecture 17</b>	Practical labs	1
<b>Lecture 18</b>	Practical Problems	1
<b>Lecture 19</b>	Practical Labs	1
<b>Lecture 20</b>	Problem Discussion	1
<b>Unit 3: Statistical Analysis and Data Interpretation</b>		
<b>Lecture 21</b>	Introduction to descriptive statistics	1
<b>Lecture 22</b>	Mean and Numerical Problems	1

<b>Lecture 23</b>	Median and Numerical Problems mode, standard deviation	1
<b>Lecture 24</b>	Mode and Numerical Problems	1
<b>Lecture 25</b>	Standard deviation Problems	1
<b>Lecture 26</b>	Numerial Problems	1
<b>Lecture 27</b>	Problem Class	1
<b>Unit 4: Data Visualization Techniques</b>		
<b>Lecture 28</b>	Tools for visualization	1
<b>Lecture 29</b>	Excel	1
<b>Lecture 30</b>	Creating charts	1
<b>Lecture 31</b>	Graphs, and dashboards to represent data,	1
<b>Lecture 32</b>	Practical	1
<b>Lecture 33</b>	Regression analysis and Types	1
<b>Lecture 34</b>	Numerical Problems	1
<b>Lecture 35</b>	Time series analysis and forecasting	1
<b>Lecture 36</b>	Numerical Problems	1

#### **Unit -5 Data Governance Security Ethics**

<b>Lecture 37</b>	Data Privacy Types	1
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<b>Lecture 38</b>	Protection Laws Nature and Scope	1
<b>Lecture 39</b>	Cyber Security	1
<b>Lecture 40</b>	Ethical Issues in Data Collection and Usage	1
<b>Lecture 41</b>	Usage of Data Collection	1
<b>Lecture 42</b>	Role of IT in Ethical Business Practices	1
<b>Lecture 43</b>	Case Studies	1
<b>Lecture 44</b>	Discussion and Problems	1
<b>Lecture 45</b>	Course Review, Discussion, and Final Assessment (Assignments)	



**School of Management**  
**Doon University, Dehradun**  
**Course – B.com(Hons) (Four-Years Full Time Program) as per NEP-2020**  
**2025-2027**

**Course Code: COC251**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Business Law ( SEM IV)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives:**

1. The basic purpose of this course is to impart basic knowledge of the important business laws.
2. The emphasis is on core ideas relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.
3. Develop the ability to apply legal principles from various business laws to real-world business scenarios, ensuring compliance with regulatory frameworks and understanding the legal implications of business decisions.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.	Remember (B1)
<b>CO 2</b>	Explain the concepts able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.	Understand (B2)
<b>CO 3</b>	Strengthening and equip the students about the legitimate rights and obligations under The Sale of Goods Act	Apply (B3)
<b>CO 4</b>	Evaluate and enable with skills to initiate entrepreneurial ventures as LLP.	Analyze (B4)

<b>CO 5</b>	Apply logically and understand the fundamentals of Internet based activities under The Information and Technology Act.	Create (B5)
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### **Unit I: The Indian Contract Act, 1872**

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

### **Unit II: Special Contracts**

Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge  
Contract of Agency

### **Unit III: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

### **Unit IV: The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion into LLP. Winding up and dissolution of LLP.

### **Unit V: The Information Technology Act 2000**

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

### **Suggested Readings**

- Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.
- Sharma, J.P. and Kanojia S. (2019). *Business Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.



- Tulsian P.C. (2018). *Business Law*. New Delhi. Tata McGraw Hill.
- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
- Arora, Sushma. (2015). *Business Laws*. New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell.(For Hindi)

Lecture No.	Topics	Lectures Required
<b>Unit I: The Indian Contract Act, 1872 (9 Lectures)</b>		
1	Contract – Meaning, Characteristics and Kinds	1
2	Essentials of Valid Contract – Offer and Acceptance	1
3	Consideration, Contractual Capacity, Free Consent, Legality of Objects	1
4	Void Agreements. Discharge of Contract	1
5	Modes of Discharge Including Breach and its Remedies	1
6	Assignments	1
7	Revision	1
8	Problems and Case Study	1
9	Class Test	1
<b>Unit II: Special Contracts (9 Lectures)</b>		
10	Understanding the Concept of Quasi – Contracts	1
11	Contract of Indemnity and Guarantee	1
12	Contract of Bailment and Pledge	1
13	Contract of Agency	1
14	Problems & Revision	1
15	Case Study	1
16	Unit Review	1
17	Presentations	1
18	Class Test	1
<b>Unit III: The Sale of Goods Act, 1930 (10 Lectures)</b>		
19	Contract of Sale, Meaning, Difference Between Sale and Agreement to Sell	1
20	Conditions and Warranties	1

Lecture No.	Topics	Lectures Required
21	Transfer of Ownership in Goods Including Sale by Non-Owners	1
22	Performance of Contract of Sale	1
23	Unpaid Seller – Meaning and Rights of an Unpaid Seller Against the Goods	1
24	Revision and Problems	1
25	Presentations	1
26	Presentations	1
27	Unit Review	1
28	Class Test	1
<b>Unit IV: The Limited Liability Partnership Act, 2008 (10 Lectures)</b>		
29	Salient Features of LLP, Difference Between LLP and Partnership	1
30	LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document	1
31	Incorporation by Registration	1
32	Registered Office of LLP and Change Therein. Change of Name, Partners and their Relations	1
33	Extent and Limitation of Liability of LLP and Partners	1
34	Whistle Blowing. Taxation of LLP	1
35	Conversion into LLP	1
36	Winding Up and Dissolution of LLP	1
37	Unit Review	1
38	Class Test	1
<b>Unit V: The Information Technology Act (7 Lectures)</b>		
39	Definitions Under the Act. Digital Signature	1
40	Electronic Governance. Attribution, Acknowledgement	1
41	Dispatch of Electronic Records	1
42	Regulation of Certifying Authorities	1
43	Digital Signatures Certificates	1
44	Duties of Subscribers Under the Act. Penalties and Adjudication. Offences as per the Act	1
45	Course Review, Discussion, and Final Assessment (Assignments)	1



**School of Management**  
**Doon University, Dehradun**  
**Course –B.com Hons. (Three-Years Full Time Program) as per NEP-2020**  
**2024-2027**

**Course Code: COG 251**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Entrepreneurship & Innovation ( SEM IV)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To introduce students to the fundamental concepts of entrepreneurship, innovation, and startup ecosystems.
2. To develop entrepreneurial thinking, creativity, and business planning abilities through experiential learning and real-world case analysis.
3. To equip students with the knowledge and skills to identify opportunities, manage small enterprises, and understand startup processes, policies, and institutional support.

**Course Outcome:**

- 1.Explain the nature and scope of entrepreneurship, including key theories, types, and entrepreneurial ecosystems.
2. Understand the entrepreneurial mindset to identify and evaluate innovative business opportunities using design thinking and feasibility studies.
- 3.Apply tools like design thinking and feasibility analysis in developing business ideas.
- 4.Evaluate entrepreneurial opportunities, risk, and resource availability for startup ventures.
- 5.Develop and present a viable business plan integrating innovation and startup strategies.

**Course Structure:**

**Unit 1: Foundations of Entrepreneurship and Theoretical Perspectives (9 hours)**

Nature, importance, and scope of entrepreneurship. Types and traits of entrepreneurs: Innovator, Imitator, Drone, Fabian.

Entrepreneurs as leaders, problem-solvers, and change agents.

Theories of entrepreneurship:

- Schumpeter's Innovation Theory
- McClelland's Achievement Motivation Theory
- Knight's Risk-Bearing Theory
- Kirzner's Alertness Theory

- Transaction Cost Theory

Indian entrepreneurial ecosystem and startup culture: Startup India, Atal Innovation Mission (AIM), and sectoral opportunities.

## **Unit 2: Entrepreneurial Mindset and Development**

Introduction to the entrepreneurial mindset and its role in entrepreneurial success. Key dimensions of an entrepreneurial mindset: risk-taking, resilience, creativity, self-efficacy. Cultivating entrepreneurial thinking through real-world examples. Ethical considerations for entrepreneurs. Meaning, objectives, and achievements of Entrepreneurial Development Programs (EDPs). Role of government, institutions and incubators (DIC, SIDBI, NSIC, KVIC, EDII) in supporting entrepreneurs.

## **Unit 3: Business Opportunity Identification and Innovation through Design Thinking**

Methods for identifying and evaluating business opportunities. Techniques for generating business ideas: brainstorming, mind mapping, SCAMPER.

Innovation in entrepreneurship: types (product, process, business model).

Introduction to design thinking: empathy, define, ideate, prototype, test.

Tools for opportunity evaluation: feasibility analysis and viability testing.

Introduction to social entrepreneurship and sustainable innovation,

Opportunities in social entrepreneurship. Conducting feasibility and viability analyses for new ventures.

## **Unit 4: Unit 4: Startup Formation, Project Planning, and Management**

Steps in starting a small enterprise, Legal forms of business: proprietorship, partnership, LLP, private limited company. Evaluating financial, technical, social, legal, and managerial feasibility.

Startup lifecycle: ideation to execution.

Startup India registration process, DPIIT recognition, IPR basics.

Introduction to project management: scope, timeline, budgeting, risk.

Significance and structure of project reports. Components of project report: technical, financial, market, operational.

Preparing reports for common businesses: retail stores, beauty parlors, food outlets, and service-based startups.

## **Unit 5: Business Plan Development and Startup Appraisal**

Understanding the meaning, features, and format of business plans. Conducting SWOT analysis, , competitive

analysis, and market positioning for proposed ventures.

Revenue model, funding sources (bootstrapping, angel, VC), and startup valuation basics.

Writing and presenting a business plan. Appraising and evaluating project proposals using qualitative and quantitative criteria.

Presenting business plans to stakeholders/investors.

Methods for evaluating startup proposals using qualitative and quantitative parameters.

Pitch deck creation and mock pitching sessions (practical component).

### **Suggested Readings**

1. **Barringer, B. R., & Ireland, R. D. (2020).** *Entrepreneurship: Successfully Launching New Ventures* (6th ed.). Pearson.
2. **Guillebeau, C. (2012).** *The \$100 Startup: Reinvent the Way You Make a Living, Do What You Love, and Create a New Future*. Crown Business.
3. **Hoffman, R., & Casnocha, B. (2012).** *The Start-Up of You: Adapt to the Future, Invest in Yourself, and Transform Your Career*. Crown Business.
4. **Ries, E. (2011).** *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*. Crown Publishing Group.
5. **Kawasaki, G. (2004).** *The Art of the Start: The Time-Tested, Battle-Hardened Guide for Anyone Starting Anything*. Portfolio Hardcover.
6. **Hill, N. (1937).** *Think and Grow Rich*. The Ralston Society

### **Lecture Plan (45 Hours Total)**

<b>Unit I: Foundations of Entrepreneurship and Theoretical Perspectives (9 Hours)</b>		
<b>Lecture No.</b>	<b>Topics to be Covered</b>	<b>Hours</b>
Lecture 1	Nature, importance, and scope of entrepreneurship	1
Lecture 2	Types and traits of entrepreneurs: Innovator, Imitator, Drone, Fabian	1
Lecture 3	Entrepreneurs as leaders, problem-solvers, and change agents	1
Lecture 4	Theories of entrepreneurship: Schumpeter's Innovation Theory	1
Lecture 5	McClelland's Achievement Motivation Theory, Knight's Risk-Bearing Theory	1
Lecture 6	Kirzner's Alertness Theory, Transaction Cost Theory	1
Lecture 7	Indian entrepreneurial ecosystem and startup culture	1
Lecture 8	Startup India and Atal Innovation Mission (AIM)	1
Lecture 9	Sectoral opportunities in Indian startup ecosystem	1
<b>Unit II: Entrepreneurial Mindset and Development (9 Hours)</b>		
Lecture 10	Introduction to entrepreneurial mindset and its role in success	1
Lecture 11	Risk-taking, resilience, creativity, and self-efficacy	1
Lecture 12	Cultivating entrepreneurial thinking: real-world examples	1
Lecture 13	Ethical considerations for entrepreneurs	1
Lecture 14	Entrepreneurial Development Programs (EDPs): meaning, objectives, achievements	1

Lecture 15	Role of Government in promoting entrepreneurship	1
Lecture 16	Institutional support: DIC, SIDBI, NSIC	1
Lecture 17	Institutional support: KVIC, EDII	1
Lecture 18	Incubators and their role in supporting entrepreneurs	1
<b>Unit III: Business Opportunity Identification and Innovation through Design Thinking (9 Hours)</b>		
Lecture 19	Methods for identifying and evaluating business opportunities	1
Lecture 20	Techniques for generating business ideas: brainstorming, mind mapping, SCAMPER	1
Lecture 21	Innovation in entrepreneurship: product, process, business model	1
Lecture 22	Introduction to design thinking: empathy, define, ideate	1
Lecture 23	Design thinking continued: prototype, test	1
Lecture 24	Tools for opportunity evaluation: feasibility and viability analysis	1
Lecture 25	Introduction to social entrepreneurship	1
Lecture 26	Sustainable innovation and opportunities in social ventures	1
Lecture 27	Conducting feasibility and viability analyses for new ventures	1
<b>Unit IV: Startup Formation, Project Planning, and Management (9 Hours)</b>		
Lecture 28	Steps in starting a small enterprise	1
Lecture 29	Legal forms of business: proprietorship, partnership, LLP, Pvt Ltd	1
Lecture 30	Evaluating financial, technical, legal, and managerial feasibility	1
Lecture 31	Startup lifecycle: ideation to execution	1
Lecture 32	Startup India registration, DPIIT recognition	1
Lecture 33	Basics of Intellectual Property Rights (IPR)	1
Lecture 34	Introduction to project management: scope, timeline, budgeting, risk	1
Lecture 35	Structure of project report: components (technical, financial, market)	1
Lecture 36	Project reports for businesses: retail, beauty, food, services	1
<b>Unit V: Business Plan Development and Startup Appraisal (9 Hours)</b>		
Lecture 37	Meaning, features, and format of a business plan	1
Lecture 38	SWOT, competitive analysis, market positioning	1
Lecture 39	Revenue model and funding sources: bootstrapping, angel, VC	1
Lecture 40	Basics of startup valuation	1
Lecture 41	Writing and presenting a business plan	1
Lecture 42	Appraising proposals using qualitative and quantitative criteria	1
Lecture 43	Presenting business plans to investors/stakeholders	1
Lecture 44	Pitch deck creation and evaluation techniques	1
Lecture 45	Mock pitching session (practical component)	1



**School of Management**  
**Doon University, Dehradun**  
**Course –B.com Hons. (Three-Years Full Time Program) as per NEP-2020**  
**2024-2027**

**Course Code: COC 252**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: BANKING & INSURANCE (SEM IV)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. Comprehend the foundational principles of banking, including its origin, structure, and evolving landscape in India.
2. Apply knowledge of traditional and digital banking operations, along with understanding anti-money laundering practices.
3. Evaluate lending practices and regulatory frameworks such as NPAs, Basel norms, and the Insolvency and Bankruptcy Code.

**Course Outcomes**

1. CO1: To introduce the origin and evolution of banking, types of banks, reforms, and credit allocation strategies in India.
2. CO2: To explain core operations of banks including cheque handling, digital banking technologies, and financial statements.
3. CO3: To develop an understanding of various lending practices, asset securitization, Basel Accords, and NPA management.
4. CO4: To understand the concept, principles, and economic function of insurance along with reinsurance and bancassurance.
5. CO5: To explore various life and non-life insurance policies, malpractice control, premium computation, and IRDA's regulatory role.

**Course Structure:**

**Unit I: Origin of Banking (9 Hours)**

- Definition and functions of banks
- Banker-customer relationship
- Types of customers and deposits
- Types of banks in India
- Role and impact of foreign banks
- Banking sector reforms and achievements
- Credit allocation policies and market reforms

**Unit II: Operations of Banking (9 Hours)**

- Cheques and endorsements

- Internet, mobile, and virtual banking
- Electronic payments: ECS, EFT, E-money
- Security measures and comparison with traditional banking
- Bank balance sheet and off-balance sheet items
- Anti-money laundering guidelines

### **Unit III: Loans and Advances (10 Hours)**

- Principles of sound lending
- Types of loans and advances
- Advances against securities
- Securitization and computation of assets
- Basel II and Basel III accords
- Non-performing assets (NPAs) – causes, assessment, impact
- Insolvency and Bankruptcy Code (IBC) 2016

### **Unit IV: Concept of Insurance (8 Hours)**

- Characteristics and functions
- Principles: Indemnity, insurable interest, utmost good faith, proximate cause, subrogation, contribution
- Economic function of insurance
- Reinsurance and co-insurance
- Bancassurance

### **Unit V: Life and Non-Life Insurance (9 Hours)**

- Types, features, and need for insurance policies
- Controlling malpractice and mis-selling
- Loss assessment and premium computation
- Dematerialisation of insurance policies
- IRDA Act, 1999 – Objectives, powers, functions
- Insurance Advisory Committee and regulatory powers of IRDA

### **Suggested Readings**

1. Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons.
2. Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House.
3. Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House.
4. Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House.
5. Vaughan, E.J. & Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons.

### **Lecture Plan (45 Hours)**

<b>Unit I – Origin of Banking (9 Hours)</b>		
Lecture No.	Topics to be Covered	Hours
Lecture 1	Introduction – Definition and Functions of Banks	1
Lecture 2	Banker-Customer Relationship	1



Lecture 3	Types of Customers – General and Special	1
Lecture 4	Types of Deposits and Types of Banks in India	1
Lecture 5	Role of Foreign Banks – Advantages and Disadvantages	1
Lecture 6	Roadmap for Foreign Banks, Sector Reforms	1
Lecture 7	Achievements and Concerns of Financial Sector Reforms	1
Lecture 8	Credit Allocation Policies of Commercial Banks	1
Lecture 9	Credit Market Reforms	1
<b>Unit II – Operations of Banking (9 Hours)</b>		
Lecture 10	Cheques – Definition, Features, Types	1
Lecture 11	Endorsements – Meaning, Essentials, and Types	1
Lecture 12	Internet Banking – Features and Benefits	1
Lecture 13	Mobile, Home, and Virtual Banking	1
Lecture 14	ECS, EFT, E-payments, E-money	1
Lecture 15	Safeguards and Cybersecurity in E-banking	1
Lecture 16	Traditional vs. E-Banking – Comparative Analysis	1
Lecture 17	Bank Balance Sheet – Special Items and Off-Balance Sheet Items	1
Lecture 18	Anti-Money Laundering Guidelines	1
<b>Unit III – Loans and Advances (10 Hours)</b>		
Lecture 19	Principles of Sound Lending	1
Lecture 20	Types of Loans and Advances	1
Lecture 21	Securities for Advances	1
Lecture 22	Securitization of Standard Assets – Features	1
Lecture 23	Computation of Securitized Assets	1

Lecture 24	Basel II – Merits and Weaknesses	1
Lecture 25	Basel III – Overview	1
Lecture 26	NPAs – Meaning, Causes, and Computation	1
Lecture 27	NPA Impact Assessment	1
Lecture 28	Insolvency and Bankruptcy Code 2016 – Features	1
<b>Unit IV – Concept of Insurance (8 Hours)</b>		
Lecture 29	Definition, Characteristics, and Functions of Insurance	1
Lecture 30	Fundamental Principles: Indemnity, Insurable Interest	1
Lecture 31	Utmost Good Faith, Proximate Cause, Contribution	1
Lecture 32	Subrogation and Economic Function of Insurance	1
Lecture 33	Reinsurance – Features and Objectives	1
Lecture 34	Methods of Reinsurance	1
Lecture 35	Co-insurance – Features and Methods	1
Lecture 36	Bancassurance – Features and Merits	1
<b>Unit V – Life and Non-Life Insurance (9 Hours)</b>		
Lecture 37	Types of Insurance – Life and Non-Life	1
Lecture 38	Features and Needs of Various Policies	1
Lecture 39	Malpractices, Misselling, and Negligence	1
Lecture 40	Loss Assessment and Control	1
Lecture 41	Computation of Insurance Premium	1
Lecture 42	Dematerialisation of Insurance Policies	1
Lecture 43	IRDA Act 1999 – Objectives and Composition	1
Lecture 44	Powers and Functions of IRDA	1
Lecture 45	Insurance Advisory	1

	Committee and Regulatory Role of IRDA	
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**School of Management**  
**Doon University, Dehradun**  
**Course –B.Com(Hons) Full Time Program as per NEP-2020**  
**2025-2027**

**Course Code: COC253**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Management Accounting (SEM IV)**

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**Credit:4 (L-2 T-1 P-0)**

**Course Objective**

1. The basic purpose of this course is to provide an in-depth study of the management accounting principles for identification, classification and analysis.
2. The emphasis is on core ideas and techniques with reinforced understanding using practical examples.
3. Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.
4. To familiarize the students with the basic Management accounting concepts and their applications in managerial decision making.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.	Remember (B1)
<b>CO 2</b>	Explain the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.	Understand (B2)

<b>CO 3</b>	Strengthening and develop ability to understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.	Apply (B3)
<b>CO 4</b>	Evaluate and develop ability to calculate the budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.	Analyze (B4)
<b>CO 5</b>	Apply logically and understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.	Create (B5)

## Course Contents

<b><u>Unit 1: Introduction</u></b>
Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting — Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management.
<b><u>Unit 2: Marginal Costing</u></b>
Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even point.
<b><u>Unit 3: Decision Making</u></b>
Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, Various methods of pricing.
<b><u>Unit 4: Budgetary Control and Standard Costing System</u></b>

**Budgeting and Budgetary Control:** Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.

**Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances; Disposition of variances; Control ratios.

### **Unit 5: Performance Measurement**

Responsibility Accounting: Concept, Significance, Different Responsibility Centre; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

#### **Suggested Readings:**

- Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting*. Cengage.
- Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, Delhi
- Singh, S.K. and Gupta, L. “*Management Accounting*”. A.K. Publications, New Delhi.
- Jhamb, H. V. *Management Accounting*. Ane Books Pvt. Ltd, New Delhi
- Khan, M. Y. and Jain, P.K. *Management Accounting*. Tata McGraw Hill Publishing Co., New Delhi

Lecture No.	Topics	Hours Required
<b>Unit I: Introduction (6 hours)</b>		
Lecture 1	Meaning, objectives, nature and scope of management accounting	1
Lecture 2	Difference between different forms of accounting – Cost, Financial and Management accounting	1
Lecture 3	Cost control and Cost reduction, Cost management	1
Lecture 4	Numerical Problems	1
Lecture 5	Numerical Problems	1
Lecture 6	Unit Review & Practice Test	1
<b>Unit II: Marginal Costing (12 hours)</b>		
Lecture 7	Concept of marginal cost and marginal costing	1
Lecture 8	Absorption vs Variable Costing; Income determination; Cost-volume-profit analysis	1

Lecture No.	Topics	Hours Required
Lecture 9	Numerical Problems	1
Lecture 10	Break-even analysis – mathematical and graphical approaches	1
Lecture 11	Profit-volume ratio, angle of incidence, margin of safety	1
Lecture 12	Numerical Problems	1
Lecture 13	Key factor, cost indifference point, cash and composite break-even points	1
Lecture 14	Numerical Problems	1
Lecture 15	Numerical Problems	1
Lecture 16	Numerical Problems	1
Lecture 17	Practical Exercises	1
Lecture 18	Unit Review & Quiz	1
<b>Unit III: Decision Making (9 hours)</b>		
Lecture 19	Steps in Decision Making Process; Relevant Costs and Benefits	1
Lecture 20	Short-term decision making situations	1
Lecture 21	Profitable product mix, acceptance/rejection of special/export offers	1
Lecture 22	Make or buy, addition/elimination of a product line, sell or process further	1
Lecture 23	Operate or shut down	1
Lecture 24	Pricing Decisions: Influencing factors	1
Lecture 25	Various methods of pricing	1
Lecture 26	Mini Quiz & Concept Recap	1
Lecture 27	Unit Test	1
<b>Unit IV: Budgetary Control &amp; Standard Costing System (9 hours)</b>		
Lecture 28	Concept of budget, budgeting, and budgetary control	1
Lecture 29	Budget Administration; Functional Budgets	1
Lecture 30	Fixed & Flexible budgets; Zero-based budgeting	1
Lecture 31	Programme and Performance budgeting	1
Lecture 32	Numerical Problems	1
Lecture 33	Numerical Problems	1
Lecture 34	Standard cost and standard costing – advantages, limitations	1
Lecture 35	Variance Analysis – material, labour, overheads, sales variances	1
Lecture 36	Disposition of variances; Control ratios	1
<b>Unit V: Performance Measurement (9 hours)</b>		
Lecture 37	Responsibility Accounting – Concept and Significance	1
Lecture 38	Different Responsibility Centres	1
Lecture 39	Divisional Performance Measurement	1
Lecture 40	Financial and Non-Financial measures	1
Lecture 41	Transfer Pricing	1
Lecture 42	Numerical Problems	1
Lecture 43	Project Presentations	1
Lecture 44	Discussion and Final Assessment (Assignments)	1

Lecture No.	Topics	Hours Required
Lecture 45	Final Review, Model Test, and Viva	1





**School of Management  
Doon University, Dehradun**

**Course – B.Com (Three- Years + One Full Time Program) as per NEP-2020  
2025-2029**

**Course Code: COC 301**

**Core Compulsory/Elective: compulsory**

**Course Title: Financial Management (SEM V)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To develop a deep understanding of the various principles of financial theory that are being applied for corporate decision making - whether it is strategic or analytical.
2. To explore various techniques of Financial Planning and Analysis.
3. To analyse working capital need of the company.
4. To enhance ability to allocate funds to the most attractive investment opportunities.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Define core concepts and techniques in financial management.	Remember (B1)
<b>CO 2</b>	Explain how to conduct discounted cash flow analysis and estimate a company's cost of capital.	Understand (B2)
<b>CO 3</b>	Application of various tools to analyze the risk dimension in decision making.	Apply (B3)
<b>CO 4</b>	Evaluate firm's optimal cash payout policy	Analyze (B4)
<b>CO 5</b>	Design and propose models for financial management.	Create (B5)

**Course Structure**

**Unit I: Introduction to Financial Management**

Nature, Scope and objectives of financial Management, Shareholders' wealth maximization, Agency problem, Financial Instruments–Issuance, Regulation and Markets. Time Value of money.

**Unit II: Investment Decisions**

Analysis of Capital budgeting decisions, discounted and non-discounted techniques in capital budgeting, Risk analysis in capital budgeting. Types of Projects – selection criteria, capital rationing.

**Unit III: Cost of Capital and Financing Decision**

Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity,

Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital, Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage, Determinants of capital structure.

#### **Unit IV: Working Capital Management**

Principles of working capital management, Accounts Receivable management, Inventory management and Cash management, factors influencing working capital requirement, Computation of working capital, Sources of Working Capital.

#### **Unit V: Dividend Decision**

Theories for Relevance and irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends, Dividend policies in practice and Determinants of Dividend.

#### **Suggested Readings:**

1. **Brealey, R. A. & Myers, S.C. (2012).** *Principles of Corporate Finance*, New Delhi: Tata McGraw Hill

2. **Pandey, I.M. (2014).** *Financial Management*, Vikas Publication New Delhi, 11th Edition.

3. **Khan, M.Y. and Jain, P.K. (2014).** *Financial Management*, Tata McGraw Hill, 7th edition.

4. **Chandra, P. (2012).** *Financial Management*, New Delhi: Tata McGraw Hill, 8th Edition.

5. **Vanhorne (2010).** *Financial Management & Policy*. New Delhi. Pearson

6. **Damodaran, A. (2008).** *Corporate Finance – Theory & Practice* – John Wiley.

### **Lecture Plan – Financial Management (45 Lectures)**

<b>Unit I: Introduction to Financial Management (9 lectures)</b>		
Lecture No.	Topics to be Covered	Hours
Lecture 1	Overview of Financial Management	1
Lecture 2	Nature and Scope of Financial Management	1
Lecture 3	Objectives and Importance of Financial Management	1
Lecture 4	Shareholders' Wealth Maximization	1
Lecture 5	Agency Problem	1
Lecture 6	Financial Instruments – Issuance, Regulation and Markets	1
Lecture 7	Time Value of Money	1
Lecture 8	Quick Summary and Quiz	1
Lecture 9	Case Study and Discussion	1
<b>Unit II: Investment Decision (9 Lectures)</b>		

Lecture 10	Define Investment, Investment Decision	1
Lecture 11	Scope of Capital Budgeting Decision	1
Lecture 12	Analysis of Capital Budgeting Decisions	1
Lecture 13	Discounted and Non-Discounted Techniques in Capital Budgeting	1
Lecture 14	Risk Analysis in Capital Budgeting	1
Lecture 15	Project and Their Types	1
Lecture 16	Selection Criteria of Projects	1
Lecture 17	Capital Rationing	1
Lecture 18	Case Study & Discussion	1
<b>Unit III: Cost of Capital and Financing Decision (10 Lectures)</b>		
Lecture 19	Sources of Long-Term Financing, Estimation of Components of Cost of Capital	1
Lecture 20	Methods for Calculating Cost of Equity, Cost of Retained Earnings	1
Lecture 21	Cost of Debt and Cost of Preference Capital	1
Lecture 22	Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital	1
Lecture 23	Theories of Capital Structure	1
Lecture 24	Operating and Financial Leverage	1
Lecture 25	Determinants of Capital Structure	1
Lecture 26	Summarize the Complete Unit	1
Lecture 27	Quiz & Review	1
Lecture 28	Case Study	1
<b>Unit IV: Working Capital Management (10 Lectures)</b>		
Lecture 29	Working Capital Management and Its Types	1
Lecture 30	Scope and Factors Determining Working Capital	1
Lecture 31	Principles of Working Capital Management	1
Lecture 32	Accounts Receivable Management	1
Lecture 33	Inventory Management	1
Lecture 34	Cash Management	1

Lecture 35	Factors Influencing Working Capital Requirement	1
Lecture 36	Computation of Working Capital	1
Lecture 37	Sources of Working Capital	1
Lecture 38	Case Study & Discussion	1
<b>Unit V: Dividend (7 Lectures)</b>		
Lecture 39	Theories for Relevance and Irrelevance of Dividend Decision	1
Lecture 40	Theories Continued	1
Lecture 41	Walter's Model	1
Lecture 42	Gordon's Model	1
Lecture 43	Dividend Policies in Practice and Determinants of Dividend	1
Lecture 44	Final Course Review & Assessment	1
Lecture 45	Discussion, and Final Assessment (Assignments)	1

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### **School of Management**

Doon University, Dehradun

Course- B.COM(H) (Four- Year Full Time Programme) as per NEP-2020

Course Code: COC302

Core Compulsory/ Elective: Compulsory

Course Title: Auditing and Corporate Governance (SEM V)

#### **Course Objective:**

- To develop a foundational understanding of auditing principles and practices.
- To equip students with the knowledge of auditing regulations, corporate governance frameworks, and compliance requirements.
- To enhance learners' ability to analyze and evaluate corporate fraud, ethical issues, CSR practices, and sustainability governance.

Course Outcome	Description	Blooms Taxonomy(L)
CO1	<b>Define and recall</b> fundamental auditing concepts, objectives, and classifications, including internal, external, statutory, cost, and tax audits.	<b>Remembering (L1)</b>
CO2	<b>Explain and summarize</b> modern auditing techniques, such as Artificial Intelligence (AI), Blockchain, Big Data Analytics, Cloud-based tools, and Forensic Auditing, and their impact on audit efficiency.	<b>Understanding (L2)</b>
CO3	<b>Demonstrate</b> the application of auditing technologies like Robotic Process Automation (RPA), Data Mining, and Computer-Aided Audit Tools & Techniques (CAATTs) in risk assessment and compliance monitoring.	<b>Applying (L3)</b>
CO4	<b>Differentiate and examine</b> the roles, rights, duties, and liabilities of auditors under the Companies Act 2013, and assess the impact of regulatory bodies like PCAOB and NFRA on audit practices.	<b>Analyzing (L4)</b>
CO5	<b>Critically assess</b> corporate governance frameworks, including SEBI (LODR) Regulations, OECD Principles, and the Sarbanes-Oxley Act, to ensure ethical and transparent financial reporting.	<b>Evaluating (L5)</b>

#### **Course Structure**

### Unit 1: Introduction to Auditing and Emerging Techniques

Definition, Objectives, and Importance of Auditing, Basic Principles and Techniques of Auditing, Classification of Audit: Internal Audit, External Audit, Statutory Audit, Cost Audit, and Tax Audit, **Modern Auditing Techniques:** *Artificial Intelligence (AI) in Auditing:* Automated risk assessment and anomaly detection , *Block chain Auditing:* Enhancing transparency and data integrity, *Big Data Analytics in Auditing:* Fraud detection and predictive analysis, *Cloud: based Auditing Tools:* Real: time monitoring and compliance, *Forensic Auditing:* Techniques for fraud detection and prevention

### Unit 2: Audit of Companies and Role of Technology

Appointment, Qualification, Rotation, and Removal of an Auditor Rights, Duties, and Liabilities of a Company Auditor under the Companies Act 2013, Auditor's Report: Types, Format, and Key Elements, **Technology in Audit Execution:** *Data Mining & Predictive Analytics* for risk identification , *Robotic Process Automation (RPA)* in auditing procedures, *Continuous Auditing and Real:Time Monitoring*, Use of *Computer:Aided Audit Tools and Techniques (CAATTs)*, Role of *Public Company Accounting Oversight Board (PCAOB)* and *National Financial Reporting Authority (NFRA)*

### Unit 3: Corporate Governance Framework and Compliance

Concept and Evolution of Corporate Governance, Theories and Models of Corporate Governance, Role of Board of Directors and Independent Directors in Corporate Governance, Board Committees and their Functions (Audit Committee, Nomination & Remuneration Committee), **Regulatory Framework for Corporate Governance:** SEBI (LODR) Regulations, 2015, Corporate Governance provisions in Companies Act 2013, OECD Principles and Sarbanes:Oxley Act (SOX), 2002, Role of Artificial Intelligence in Corporate Compliance

### Unit 4: Corporate Fraud, Risk Management, and Ethics

Case Studies on Major Corporate Governance Failures: Enron, Lehman Brothers, Satyam Scandal, Kingfisher Airlines, IL&FS Crisis, PNB Scam, Common Governance Problems Noticed in Corporate Failures, Role of Rating Agencies, Shareholder Activism, and Whistle: Blowing Mechanisms, **Business Ethics and Risk Management:** Concepts and Importance of Ethics in Corporate Governance, Ethical Hacking and Cybersecurity in Financial Audits, Fraud Detection Techniques using AI and Machine Learning, Green Governance and Environmental Compliance.

### Unit 5: Corporate Social Responsibility (CSR) and Sustainable Governance

Concept and Evolution of CSR, Corporate Philanthropy, Strategic CSR, and Sustainability Initiatives, CSR and Business Ethics, CSR and Corporate Governance Environmental, Social, and Governance (ESG) Factors in Business Decision:Making CSR under the Companies Act 2013, Role of CSR Committees CSR Models, Codes, and Standards (Global and Indian Perspectives), **Use of AI & Technology in CSR Audits**

**Suggested Readings:**

- Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
- J.P. Sharma, *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd
- Bob Tricker, *Corporate Governance: Principles, Policies, and Practices*, Oxford University Press
- Christine Mallin, *Corporate Governance*, Oxford University Press
- Kamal Gupta and Ashok Arora, *Fundamentals of Auditing*, Tata McGraw Hill
- Relevant Publications of ICAI on Auditing (CARO, SA Standards)

**Lecture Plan: Auditing & Corporate Governance (45 lecture)**

Sl. No.	Topics	Lectures Required
<b>Unit 1: Introduction to Auditing and Emerging Techniques (12 Lectures)</b>		
<b>Lecture 1:</b>	Introduction to Auditing: Meaning, Objectives, and Importance	1
<b>Lecture 2:</b>	Principles and Techniques of Auditing	1
<b>Lecture 3:</b>	Classification of Audits: Internal, External, Statutory, Cost, and Tax	1
<b>Lecture 4:</b>	Audit Planning and Audit Documentation	1
<b>Lecture 5:</b>	Internal Control System: Internal Check and Internal Audit	1
<b>Lecture 6:</b>	AI & Automation in Auditing – Concepts and Applications	1
<b>Lecture 7:</b>	Big Data Analytics in Fraud Detection	1
<b>Lecture 8:</b>	Blockchain Auditing for Transparency	1
<b>Lecture 9:</b>	Cloud-Based Auditing and Cybersecurity Risks	1
<b>Lecture 10:</b>	Forensic Auditing: Scope and Tools	1
<b>Lecture 11:</b>	Risk-Based Auditing – Methodology and Benefits	1
<b>Lecture 12:</b>	CAATTs: Tools, Applications, and Case Examples	1
<b>Unit 2: Audit of Companies and Role of Technology (12 Lectures)</b>		
<b>Lecture 13:</b>	Appointment, Qualification, and Rotation of Auditors	1
<b>Lecture 14:</b>	Rights, Duties, and Liabilities under the Companies Act 2013	1
<b>Lecture 15:</b>	Auditor's Report: Types and Key Elements	1
<b>Lecture 16:</b>	Liabilities of Statutory Auditors: Civil and Criminal	1
<b>Lecture 17:</b>	Peer Review Mechanism and Independent Audit Review	1
<b>Lecture 18:</b>	Technology in Audit Execution: Continuous Auditing & Predictive Analytics	1
<b>Lecture 19:</b>	Automation in Auditing: Software Tools and Practical Demo	1
<b>Lecture 20:</b>	PCAOB and NFRA: Role and Frameworks	1
<b>Lecture 21:</b>	Regulatory Updates and Emerging Audit Requirements	1
<b>Lecture 22:</b>	Case Study: Infosys Audit Issues	1
<b>Lecture 23:</b>	Case Study: Deloitte vs IL&FS – Technology Implications	1
<b>Lecture 24:</b>	Workshop: Simulated Audit Planning with Tech Tools	1
<b>Unit 3: Corporate Governance Framework and Compliance (12 Lectures)</b>		
<b>Lecture 25:</b>	Introduction to Corporate Governance: Evolution and Scope	1
<b>Lecture 26:</b>	Corporate Governance Theories and Models	1
<b>Lecture 27:</b>	Role of the Board of Directors and Independent Directors	1

<b>Lecture 28:</b>	Board Committees: Structure, Roles (Audit, NRC, Risk, CSR)	1
<b>Lecture 29:</b>	SEBI (LODR) Regulations, 2015 – Deep Dive	1
<b>Lecture 30:</b>	Companies Act 2013 – Governance & Disclosure Norms	1
<b>Lecture 31:</b>	OECD Principles & SOX 2002 – A Comparative Study	1
<b>Lecture 32:</b>	Role of AI in Governance and Compliance Monitoring	1
<b>Lecture 33:</b>	Data-Driven Compliance Tools	1
<b>Lecture 34:</b>	Whistleblowing Mechanisms and Their Protection	1
<b>Lecture 35:</b>	Shareholder Activism: Global and Indian Perspectives	1
<b>Lecture 36:</b>	Mock Boardroom Scenario: Conflict Resolution & Governance Practices	1
<b>Unit 4: Corporate Fraud, Risk Management, and Business Ethics (12 Lectures)</b>		
<b>Lecture 37:</b>	Corporate Fraud Cases (Part 1): Enron, WorldCom, Lehman	1
<b>Lecture 38:</b>	Corporate Fraud Cases (Part 2): Satyam, PNB Scam, Kingfisher	1
<b>Lecture 39:</b>	Anatomy of Governance Failures and Red Flags	1
<b>Lecture 40:</b>	Business Ethics: Frameworks and Applications	1
<b>Lecture 41:</b>	Role of AI and ML in Fraud Prevention	1
<b>Lecture 42:</b>	Cybersecurity Challenges in Financial Audits	1
<b>Lecture 43:</b>	Ethical Hacking in Audit Practices – Introduction	1
<b>Lecture 44:</b>	Rating Agencies – Functions and Governance Implications	1
<b>Lecture 45:</b>	Environmental Compliance and Green Governance	1
<b>Lecture 46:</b>	Ethics in the Digital Age – Data Privacy, AI, and Governance	1
<b>Lecture 47:</b>	Real-life Ethical Dilemmas – Group Discussion	1
<b>Lecture 48:</b>	Workshop: Ethics and Fraud Detection Simulation	1
<b>Unit 5: CSR and Sustainable Governance (12 Lectures)</b>		
<b>Lecture 49:</b>	CSR: Meaning, Evolution, and Key Concepts	1
<b>Lecture 50:</b>	CSR and Corporate Governance Integration	1
<b>Lecture 51:</b>	CSR Under Companies Act: Section 135, Schedule VII	1
<b>Lecture 52:</b>	ESG Criteria: Environmental, Social, Governance Explained	1
<b>Lecture 53:</b>	Linking CSR to SDGs – Business Responsibility Mapping	1
<b>Lecture 54:</b>	Global CSR Practices – Case Study (e.g., Unilever, Tata)	1
<b>Lecture 55:</b>	CSR Reporting Standards: GRI, BRSR, Integrated Reports	1
<b>Lecture 56:</b>	Role of Technology in CSR Monitoring and Audits	1
<b>Lecture 57:</b>	Financial Inclusion and CSR – Policy Impacts	1
<b>Lecture 58:</b>	CSR in Rural Development: Indian Case Examples	1
<b>Lecture 59:</b>	Panel Discussion/Guest Lecture on CSR Challenges and Impact	1
<b>Lecture 60:</b>	Final Review: Recap, Model Paper Discussion & Q&A	1





**School of Management**

**Doon University, Dehradun**

**Course –B.Com(Hons) Full Time Program as per NEP-2020**

**2025-2027**

**Course Code: COC 303**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Indirect Tax (SEM V)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objective**

1. The basic purpose of this course is to provide an in-depth study of the GST and Customs Law .
2. The emphasis is on the important legislation dealing with indirect tax system in India.
3. Enable students to acquire knowledge and apply the same practically.
4. To familiarize the students with the basic GST concepts and their applications.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Understand thoroughly the conceptual framework and connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.	Remember (B1)
<b>CO 2</b>	Explain and understand the concept and meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.	Understand (B2)
	Strengthening and develop ability to comprehend the utilization	

<b>CO 3</b>	of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.	Apply (B3)
<b>CO 4</b>	Evaluate and develop ability to calculate and understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.	Analyze (B4)
<b>CO 5</b>	Apply logically and understand and know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.	Create (B5)

<b><u>Unit 1: Introduction</u></b>
(taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.
<b><u>Unit 2: Levy and collection of GST</u></b>
Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.
<b><u>Unit 3: Input Tax Credit</u></b>

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.
<b><u>Unit 4: Procedures and Special Provisions under GST</u></b>
Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.
<b><u>Unit 5: Customs Law</u></b>
Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.
<b>Suggested Readings:</b> <ul style="list-style-type: none"> <li>Ahuja, Girish, Gupta Ravi, GST &amp; Customs Law.</li> <li>Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.</li> <li>Bansal, K. M., GST &amp; Customs Law, Taxmann Publication.</li> <li>Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications</li> <li>Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017</li> <li>Sahi, Shilpi. Concept Building Approach to Goods &amp; Service Tax, &amp; Customs Laws. Cengage</li> <li>Singhania V. K , GST &amp; Customs Lax, Taxmann Publication.</li> <li>Sisodia Pushpendra, GST Law, Bharat Law House.</li> </ul>

### **Lecture Plan (45 Lectures)**

<b>Unit 1: Introduction</b>		<b>Hours required</b>
<b>Lecture 1</b>	Constitutional framework of indirect taxes before GST	1
<b>Lecture 2</b>	Basic Terms	1
<b>Lecture 3</b>	Concept of VAT: meaning, variants and methods	1
<b>Lecture 4</b>	Major defects in the structure of indirect taxes prior to GST;	1
<b>Lecture 5</b>	Rationale for GST	1
<b>Lecture 6</b>	Structure of GST	1
<b>Lecture 7</b>	SGST, CGST, UTGST & IGST definition	1
<b>Lecture 8</b>	GST Council;	1
<b>Lecture 9</b>	GST Network; State compensation mechanism.	1
<b>Lecture 10</b>	Revision and Doubts	1
<b>Unit 2: Levy and collection of GST</b>		

<b>Lecture 11</b>	Taxable event- “Supply” of goods and services;	1
<b>Lecture 12</b>	Place of supply: intra-state, inter-state, import and export	1
<b>Lecture 13</b>	Time of supply	1
<b>Lecture 14</b>	Valuation for GST- valuation rules	1
<b>Lecture 15</b>	Taxation of reimbursement of expenses	1
<b>Lecture 16</b>	Exemption from GST: Small supplies	1
<b>Lecture 17</b>	Composition scheme; Classification of goods and services:	1
<b>Lecture 18</b>	Composite and Mixed supplies.	1
<b>Lecture 19</b>	Doubt Session	1
<b>Lecture 20</b>	Review and Unit Test	1
<b>Unit 3: Input Tax Credit</b>		
<b>Lecture 21</b>	Eligible and ineligible input tax credit;	1
<b>Lecture 22</b>	Apportionments of credit and blocked credits;	1
<b>Lecture 23</b>	Tax credit in respect of capital goods	1
<b>Lecture 24</b>	Recovery of excess tax credit;	1
<b>Lecture 25</b>	Availability of tax credit in special circumstances;	1
<b>Lecture 26</b>	Transfer of input credit, Payment of taxes; Refund; Doctrine of unjust enrichment;	1
<b>Lecture 27</b>	TDS; TCS; Reverse Charge Mechanism; Job work.	1
<b>Unit 4: Procedures and Special Provisions under GST</b>		
<b>Lecture 28</b>	Registration; Tax Invoice concept	1
<b>Lecture 29</b>	Credit and debit notes; Returns; Audit in GST	1
<b>Lecture 30</b>	Assessment: Self- assessment;	1
<b>Lecture 31</b>	Summary and scrutiny; Taxability of e-Commerce	1
<b>Lecture 32</b>	Anti-profiteering	1
<b>Lecture 33</b>	Avoidance of dual control	1
<b>Lecture 34</b>	e-way bills	1
<b>Lecture 35</b>	Zero-rated supply	1
<b>Lecture 36</b>	Offences and penalties; Appeals.	1
<b>Unit 5:</b>		
<b>Lecture 37</b>	Basic concepts	1
<b>Lecture 38</b>	Territorial waters, High seas	1
<b>Lecture 39</b>	Types of custom duties;	1
<b>Lecture 40</b>	Valuation; Baggage rules & exemptions.	1
<b>Lecture 41</b>	Units Review	1

<b>Lecture 42</b>	Case Studies	1
<b>Lecture 43</b>	Presentations	1
<b>Lecture 44</b>	Class Test	1
<b>Lecture 45</b>	Review of Entire Syllabus. Projec Submission.	1



**School of Management**  
**Doon University, Dehradun**  
**Course – BCOM (Four-Years Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COE252**  
**Core Compulsory/Elective: Elective**  
**Course Title: Public Finance (SEM V)**  
**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To understand the fundamental principles and theories of public finance, including the nature and scope of public expenditure, revenue, and debt within an economic system.
2. To analyse the structure and impact of taxation and public spending on economic efficiency, income distribution, and resource allocation, with a focus on Indian fiscal policy.
3. To evaluate the role of public finance in achieving maximum social advantage and fiscal sustainability through effective budgeting, debt management, and deficit financing.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	<b>Define</b> key concepts of public finance, including public expenditure, revenue, debt, and the theory of maximum social advantage.	Remember (B1)
<b>CO 2</b>	<b>Explain</b> the nature, objectives, and effects of public expenditure and taxation, and their influence on economic growth and equity.	Understand (B2)
<b>CO 3</b>	<b>Classify and compare</b> various sources of public revenue and expenditure, and interpret their relevance in the context of Indian fiscal policy.	Analyse (B3)
<b>CO 4</b>	<b>Evaluate</b> tax burden, incidence, and shifting theories, and analyse the economic effects of taxation and public debt.	Evaluate (B4)
<b>CO 5</b>	<b>Design</b> informed recommendations on budgetary practices, deficit financing, and debt management to promote fiscal stability and social welfare.	Create (B5)

**Course Structure**

<b>Unit I: Introduction to Public Finance (Total no. of lectures: 9)</b>
Meaning, Nature and Scope of Public Finance, Public Finance vs Private Finance, Relationship of Public Finance with other Sciences, Theory of Maximum Social Advantage: Concept and Limitations, Principles of Maximum Social Advantage.
<b>Unit II: Public Expenditure (Total no. of lectures: 9)</b>
Meaning and Nature of Public Expenditure, Objectives and Classification of Public

Expenditure, Canons of Public Expenditure, Effects of Public Expenditure: Economic and Social Impacts, Public Expenditure in India: Trends and Challenges, Classification of Budgets.
<b>Unit III: Public Revenue (Total no. of lectures: 9)</b>
Meaning and Classification of Public Revenue, Sources of Public Revenue: Tax and Non-Tax, Features of a Sound Tax System, Theories of Taxation: Physiocratic Theory, Expediency Theory, Cost of Service Theory, Benefit Received Theory, Ability to Pay Theory.
<b>Unit IV: Tax Structure and Burden (Total no. of lectures: 9)</b>
Concept of Tax Burden, Impact, Shifting and Incidence of Taxes, Theories of Tax Shifting: Concentration Theory, Diffusion Theory, Modern Theory, Economic Effects of Taxes, Taxable Capacity, Salient Features of the Indian Tax Structure.
<b>Unit V: Public Debt and Deficit Financing (Total no. of lectures: 9)</b>
Meaning and Significance of Public Debt, Difference between Private and Public Debt, Classification and Sources of Public Debt, Effects of Public Debt on Economy, Methods of Repayment of Public Debt, Limitations of Public Debt, Deficit Financing: Concept, Objectives, Significance, and Limitations.
<b><u>Suggested Readings</u></b> <b>1. Dalton, H. (2013).</b> <i>Principles of public finance</i> . Routledge. <b>2. Musgrave, R. A., &amp; Musgrave, P. B. (1989).</b> <i>Public finance in theory and practice</i> (5th ed.). McGraw-Hill. <b>3. Bagchi, A. (2005).</b> <i>Readings in public finance</i> . Oxford University Press. <b>4. Stiglitz, J. E., &amp; Rosengard, J. K. (2015).</b> <i>Economics of the public sector</i> (4th ed.). New York, NY: W.W. Norton & Company. <b>5. Rosen, H. S., &amp; Gayer, T. (2021).</b> <i>Public finance</i> (11th ed.). McGraw-Hill Education.

### Lecture Plan – Public Finance (45 Lectures)

<b>Unit I: Introduction to Public Finance (9 Lectures)</b>		
<b>S.no of Lectures</b>	<b>Topics</b>	<b>Lectures Required</b>
<b>Lecture 1</b>	Meaning, Nature and Scope of Public Finance	1
<b>Lecture 2</b>	Public Finance vs Private Finance	1
<b>Lecture 3</b>	Public Finance and Other Sciences	1
<b>Lecture 4</b>	Theory of Maximum Social Advantage – Concept	1
<b>Lecture 5</b>	Limitations of the Theory of Maximum Social Advantage	1
<b>Lecture 6</b>	Principles of Maximum Social Advantage	1
<b>Lecture 7</b>	Role of Government in the Economy	1
<b>Lecture 8</b>	Quiz & Case Discussion on Fiscal Roles	1
<b>Lecture 9</b>	Recap & Discussion	1
<b>Unit II: Public Expenditure (9 Lectures)</b>		
<b>Lecture 10</b>	Meaning and Nature of Public Expenditure	1
<b>Lecture 11</b>	Objectives of Public Expenditure	1
<b>Lecture 12</b>	Classification of Public Expenditure	1
<b>Lecture 13</b>	Canons of Public Expenditure	1
<b>Lecture 14</b>	Economic Effects of Public Expenditure	1
<b>Lecture 15</b>	Social and Redistributive Effects of Public Expenditure	1
<b>Lecture 16</b>	Public Expenditure in India – Trends and Analysis	1
<b>Lecture 17</b>	Classification of Budgets: Types and Components	1
<b>Lecture 18</b>	Quiz & Case Discussion – Indian Expenditure Policies	1
<b>Unit III: Public Revenue (9 Lectures)</b>		
<b>Lecture 19</b>	Meaning and Classification of Public Revenue	1
<b>Lecture 20</b>	Sources of Public Revenue – Tax and Non-Tax	1
<b>Lecture 21</b>	Features of a Sound Tax System	1
<b>Lecture 22</b>	Physiocratic and Expediency Theories of Taxation	1
<b>Lecture 23</b>	Cost of Service and Benefit Received Theories	1
<b>Lecture 24</b>	Ability to Pay Theory	1
<b>Lecture 25</b>	Comparative Analysis of Taxation Theories	1
<b>Lecture 26</b>	Indian Context: Revenue Sources and Issues	1
<b>Lecture 27</b>	Quiz & Application-Based Exercises	1
<b>Unit IV: Tax Structure and Burden (9 Lectures)</b>		
<b>Lecture 28</b>	Concept of Tax Burden and Incidence	1
<b>Lecture 29</b>	Tax Impact and Shifting – Definitions	1
<b>Lecture 30</b>	Concentration and Diffusion Theories	1
<b>Lecture 31</b>	Modern Theory of Tax Shifting	1
<b>Lecture 32</b>	Economic Effects of Taxes	1
<b>Lecture 33</b>	Taxable Capacity: Concepts and Limitations	1
<b>Lecture 34</b>	Indian Tax Structure – Features and Challenges	1
<b>Lecture 35</b>	Case Study: GST and Its Impact	1



<b>Lecture 36</b>	Recap, Quiz & Discussion	1
<b>Unit V: Public Debt and Deficit Financing (9 Lectures)</b>		
<b>Lecture 37</b>	Meaning and Significance of Public Debt	1
<b>Lecture 38</b>	Private vs Public Debt	1
<b>Lecture 39</b>	Classification and Sources of Public Debt	1
<b>Lecture 40</b>	Effects of Public Debt on the Economy	1
<b>Lecture 41</b>	Methods of Repayment of Public Debt	1
<b>Lecture 42</b>	Limitations of Public Debt	1
<b>Lecture 43</b>	Deficit Financing – Concept and Objectives	1
<b>Lecture 44</b>	Significance and Limitations of Deficit Financing	1
<b>Lecture 45</b>	Final Review, Quiz & Summary	1



**School of Management**  
**Doon University, Dehradun**  
**Course- B.COM(H) (Four- Year Full Time Programme) as per NEP-2020**

Course Code: COG251

Core Compulsory/ Elective: Elective

Course Title: FINANCIAL MARKET & INSTITUTION (SEM V)

**Credit:4 (L-3 T-1 P-0)**

**Course Objective:**

1. **To develop a comprehensive understanding of the financial system**, including its structure, key institutions, regulatory bodies, and the role of financial markets in economic development.
2. **To analyze the functioning of money and capital markets**, including financial instruments, stock exchanges, banking institutions, and emerging financial services such as venture capital, securitization, and fintech innovations.
3. **To evaluate the impact of financial policies, reforms, and global market trends** on India's financial sector, with a focus on financial inclusion, risk management, fintech advancements, and government policy initiatives.

**Course Outcome:**

Course Outcome	Description	Blooms Taxonomy(L)
CO1	<b>Define and recall</b> the structure of the financial system key financial institutions, regulatory bodies (RBI, SEBI, IRDAI, PFRDA), and financial instruments.	<b>Remembering (L1)</b>
CO2	<b>Explain and describe</b> the functioning of money and capital markets stock exchanges, bond markets, derivatives, and the role of financial institutions in economic development.	<b>Understanding (L2)</b>
CO3	<b>Apply</b> knowledge of financial instruments banking systems, and policy frameworks to real-world financial market operations, including IPOs, credit rating mechanisms, and risk management strategies.	<b>Applying (L3)</b>
CO4	<b>Differentiate and assess</b> financial services such as investment banking venture capital, crowdfunding, fintech innovations, and their impact on the financial ecosystem.	<b>Analyzing (L4)</b>
CO5	<b>Critically evaluate</b> financial sector reforms government schemes (PMJDY, MUDRA, Stand-Up India), cybersecurity in finance, and the influence of global financial markets on India's economy.	<b>Evaluating (L5)</b>

### Unit 1: Overview of Financial System & Institutions

Structure of the Financial System: Markets, Institutions, and Instruments, Role of Financial Institutions in Economic Development, **Regulatory Framework:**RBI, SEBI, IRDAI, PFRDA. **Monetary & Fiscal Policies and their Impact on Financial Markets.** mFinancial Sector Reforms in India, **FinTech & Digital Banking:** UPI, CBDC, AI in Banking

### Unit 2: Money & Capital Markets

**Money Market:** Structure, Instruments (T:Bills, CP, CDs, Call Money), **Capital Market:** Primary vs. Secondary Market, SEBI Guidelines, **Stock Market:** BSE, NSE, MCX, SENSEX, NIFTY: Trading Mechanism, **Initial Public Offering (IPO) & Book Building Process,** **Debt Market & Bond Valuation,** **Derivatives Market:** Futures, Options, Swaps

### Unit 3: Financial Institutions: Banking & NBFCs

Role of Commercial Banks in Financial System, Non: Banking Financial Companies (NBFCs) & Microfinance Institutions, Mutual Funds & Exchange: Traded Funds (ETFs), Insurance Industry & Risk Management (Life & General Insurance). Development Financial Institutions (DFIs):SIDBI, NABARD, EXIM Bank

### Unit 4: Financial Services & Emerging Trends

Merchant Banking, Investment Banking & Private Equity. Credit Rating Agencies (CRISIL, ICRA, CARE) & Their Role. Venture Capital, Angel Investing & Crowd funding. Factoring & Forfaiting, Securitization of Assets. Housing Finance & Consumer Credit

### Unit 5: Financial Innovation & Policy Initiatives

FinTech Revolution & Role of AI, ML in Finance. Government Schemes:PMJDY, MUDRA, Digital India, Stand:up India. Cyber security & Fraud Prevention in Financial Institutions. Impact of Global Financial Markets on Indian Economy. Foreign Direct Investment (FDI) & Foreign Portfolio Investment (FPI) in India.

## Reference Books

1. **L.M. Bhole & Jitendra Mahakud:***Financial Institutions & Markets* (McGraw Hill)
2. **M.Y. Khan:***Indian Financial System: Theory & Practice* (Vikas Publishing)
3. **Saunders & Cornett:***Financial Markets & Institutions* (McGraw Hill)
4. **Clifford Gomez:***Financial Markets, Institutions & Financial Services* (PHI Learning)
5. **Pathak, Bharati V.:***The Indian Financial System* (Pearson Education)

### Lecture Plan : Financial Market & Institution (60 Lecture)

Sl. No.	Topics	Lectures Required
<b>Unit 1: Overview of Financial System &amp; Institutions</b>		
<b>Lecture 1:</b>	Overview of Financial Markets & Their Role in Economic Growth	1
<b>Lecture 2:</b>	Structure of the Indian Financial System (RBI, SEBI, IRDAI, PFRDA)	1
<b>Lecture 3:</b>	Functions of Financial Institutions: An In-Depth Analysis	1
<b>Lecture 4:</b>	Commercial Banks vs. NBFCs: Comparison & Case Examples	1
<b>Lecture 5:</b>	Mutual Funds & Their Role in Retail Investment	1
<b>Lecture 6:</b>	Monetary & Fiscal Policies and their Impact on Financial Markets	1
<b>Lecture 7:</b>	Financial Sector Reforms in India: Historical Evolution & Recent Developments	1
<b>Lecture 8:</b>	FinTech & Digital Banking (UPI, CBDC, AI in Banking) Institutions in the Digital Age	1
<b>Lecture 9:</b>	Blockchain Technology & Smart Contracts in Financial Systems	1
<b>Lecture 10:</b>	Impact of AI & ML on Financial Institutions	1
<b>Lecture 11:</b>	Case Study: FinTech Startups & Their Role in Financial Inclusion	1
<b>Lecture 12:</b>	Group Discussion: Future of Traditional Financial Institutions in the Digital Age	1
<b>Unit 2: Money &amp; Capital Markets (12 Lectures)</b>		
<b>Lecture 13:</b>	Introduction to Money Markets & Its Instruments (T-Bills, CP, CDs)	1
<b>Lecture 14:</b>	Role of RBI in Controlling Liquidity & Money Supply	1
<b>Lecture 15:</b>	Capital Markets: Primary vs. Secondary Markets	1
<b>Lecture 16:</b>	Functions of Stock Exchanges: BSE, NSE, MCX	1
<b>Lecture 17:</b>	Trading Mechanism: Settlement, Demat, and Market	1

	Infrastructure	
<b>Lecture 18:</b>	Algorithmic & High-Frequency Trading (HFT): Opportunities & Risks	1
<b>Lecture 19:</b>	IPO Process, Pricing Mechanisms & Regulatory Framework	1
<b>Lecture 20:</b>	Understanding Market Indices: SENSEX, NIFTY, Sectoral Indices	1
<b>Lecture 21:</b>	Cryptocurrency & Digital Assets in Capital Markets	1
<b>Lecture 22:</b>	Regulatory Challenges in Capital Markets: SEBI's Role	1
<b>Lecture 23:</b>	Case Study: Impact of Global Economic Events on Indian Capital Market	1
<b>Lecture 24:</b>	Guest Lecture by Market Expert on Investment Strategies	1
<b>Unit 3: Financial Institutions – Banking, NBFCs, and Others (12 Lectures)</b>		
<b>Lecture 25:</b>	Commercial Banks in India: Functions & Role in Financial Intermediation	1
<b>Lecture 26:</b>	NBFCs & Microfinance Institutions (MFIs): Business Models & Impact	1
<b>Lecture 27:</b>	Neobanks: Business Models & Regulatory Challenges	1
<b>Lecture 28:</b>	Mutual Funds: NAV Calculation, Fund Types & Performance Evaluation	1
<b>Lecture 29:</b>	ETFs vs. Index Funds: Structure & Popularity in India	1
<b>Lecture 30:</b>	Insurance Sector in India: Life vs. General Insurance	1
<b>Lecture 31:</b>	Risk Management Practices in Financial Institutions	1
<b>Lecture 32:</b>	Green Finance & ESG Investment Trends	1
<b>Lecture 33:</b>	Role of DFIs: NABARD, SIDBI, EXIM Bank – Comparative Study	1
<b>Lecture 34:</b>	Credit Risk Management using AI & ML	1
<b>Lecture 35:</b>	Regulation of Financial Institutions: RBI & SEBI Framework	1
<b>Lecture 36:</b>	Panel Discussion: Banking Post COVID-19 – Challenges & Opportunities	1
<b>Unit 4: Financial Services &amp; Emerging Trends (12 Lectures)</b>		
<b>Lecture 37:</b>	Merchant Banking & Investment Banking: Functions & Case Examples	1
<b>Lecture 38:</b>	Role of Credit Rating Agencies: Methodology & Controversies	1
<b>Lecture 39:</b>	Venture Capital, Angel Investing & Crowdfunding Ecosystem in India	1
<b>Lecture 40:</b>	Leasing, Factoring & Forfaiting: Mechanisms & Growth Potential	1
<b>Lecture 41:</b>	Securitization of Assets & its Impact on Financial Stability	1
<b>Lecture 42:</b>	Housing Finance & the Role of HFCs	1
<b>Lecture 43:</b>	Role of AI in Financial Services: Robo-Advisors & Automation	1
<b>Lecture 44:</b>	P2P Lending & Alternative Investment Platforms	1
<b>Lecture 45:</b>	Digital Wallets & Payment Banks: Adoption & Impact	1
<b>Lecture 46:</b>	FinTech & Credit Services: Case Studies & Sector Insights	1
<b>Lecture 47:</b>	Discussion: Regulatory Sandboxes in FinTech Innovation	1
<b>Lecture 48:</b>	Workshop: Building a FinTech Startup Pitch	1
<b>Unit 5: Financial Innovation &amp; Policy Initiatives (12 Lectures)</b>		
<b>Lecture 49:</b>	FinTech Revolution in India: Trends, Drivers, and Challenges	1
<b>Lecture 50:</b>	Cybersecurity in Finance: Threats, Measures & Global	1

	Standards	
<b>Lecture 51</b>	Blockchain, Smart Contracts & Tokenization in Finance	1
<b>Lecture 52</b>	Government Schemes & Financial Inclusion: PMJDY, MUDRA, etc.	1
<b>Lecture 53</b>	Foreign Direct Investment (FDI) & FPI – Mechanisms & Impact	1
<b>Lecture 54</b>	Global Financial Markets & Indian Economy: A Two-Way Relationship	1
<b>Lecture 55</b>	Sustainability Trends: Green Bonds & Climate Risk Financing	1
<b>Lecture 56</b>	Budget Analysis: Key Financial Sector Allocations & Reforms	1
<b>Lecture 57</b>	Financial Literacy & Investor Awareness Programs in India	1
<b>Lecture 58</b>	Career Opportunities in Indian Financial Markets	1
<b>Lecture 59</b>	Case Study: Rise of Crypto & Regulation of Digital Assets	1
<b>Lecture 60</b>	Final Revision, Mock Quiz & Open Q&A Session	1

**School of Management  
Doon University, Dehradun  
Course – BCOM (Four-Year Full-Time Program) as per NEP-2020  
2024-2029**

**Course Code: COC-351**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Working Capital Management ( SEM VI)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. This course will help students to understand on how to manage Current Assets, Working capital financing policies, increasing profits through working capital management.
2. Objective of this course is to discuss about the proper funding of working capital.
3. It will also help to know the cash conversion cycle, Cash budgeting and credit policy and credit variables.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	The students will be able to define key concepts and basic understanding of a company's working capital structure.	Remember (B1)
<b>CO 2</b>	Explain and understand how proper management of working capital increase profits	Understand (B2)
<b>CO 3</b>	Apply and have an understanding the various working capital management policy.	Apply (B3)
<b>CO 4</b>	Analyse and Calculate the cash conversion cycle.	Analyse (B4)
<b>CO 5</b>	Evaluate and establish the impact and knowledge of working capital in the budgeting process and credit policies.	Create (B5)

**Course Structure**

<b>Unit 1: Fundamentals of Working Capital(Total no. of lectures: 8)</b>
Introduction, meaning, concepts, classification and importance of working capital, Objectives of WCM. Over- capitalization, under capitalization, zero working capital,

Short-term vs long term financing- A risk-return trade-off. Liquidity vs profitability trade-off. Working capital approaches. Factors determining working capital requirements, Assessment and forecasting of working capital requirements, Operating cycle.
<b>Unit II: Inventory Management(Total no. of lectures: 12)</b>
Management of Inventory. Relevance and scope, Deciding the optimum level of inventory in a firm, Purpose and benefits of holding inventory. Risk and cost of holding inventory, Inventory management - tools, techniques, Inventory management models. Determining stock levels and safety stocks, Inventory strategies & techniques
<b>Unit III: Cash Management(Total no. of lectures: 7)</b>
Cash management-meaning and concept statements analysis. Cash vs profit. Cashflow presentation as per IFRS, Management of liquidity-Shiftability theory, Measurement of liquidity, Window dressing, Certainty model by Baumol, Uncertainty model by Miller & Orr, Cashflow forecasting, Cash collection system
<b>Unit IV: Management of Accounts Receivables (Total no. of lectures: 8)</b>
Management of Accounts Receivables, Motives of extending credit, Determining maximum length of credit period, Credit terms, opportunity costs, receivables at cost or sale price, Goal And functions of ARs management, changes in credit policy
<b>Unit V: Management of Accounts Payable (Total no. of lectures: 10)</b>
Management of Accounts Payables, Trade credits-terms of purchase, stretching accounts payables, Cost of Stretching, the model of cost of stretching APs, Overtrading and the need of a good information system, Financing Working Capital Gap, Sources of working capital finance, Bank finance, Tandon and Chore committees on Bank finance
<b><u>Suggested Readings</u></b> Ambegoonkanar Nalini. (1969). <i>Working Capital Requirement and Availability of Bank Credit: Vol. XXIII</i> . RBI Bulletin. Bhattacharya, H. (n.d.). <i>Working Capital Management</i> . PHI publication. Chadda, R. S. (1964). <i>Inventory Management in India</i> . Allied Publisher. Chandra, P. (n.d.). <i>Financial Management</i> . McGraw



Publications.

Mishra R.K. (1975). *Problems of Working Capital Management in India*. Somaiya Publication Private Limited.

### **Lecture Plan – Working Capital Management (45 Lectures)**

<b>Unit I: (8 Lectures)</b>		
<b>Lectures No.</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Definition and Scope of Working Capital Management	1
<b>Lecture 2</b>	Classification and importance of working capital, Objectives of WCM	1
<b>Lecture 3</b>	Over- capitalization, under capitalization, zero working capital, Short-term vs long term financing- A risk-return trade-off. Liquidity vs profitability trade-off.	1
<b>Lecture 4</b>	Working capital approaches.	1
<b>Lecture 5</b>	Factors determining working capital requirements	1
<b>Lecture 7</b>	Assessment and forecasting of working capital requirements, Operating cycle.	1
<b>Lecture 8</b>	Unit Review and class test.	1
<b>Unit II: (12 Lectures)</b>		
<b>Lecture 9</b>	Management of Inventory Meaning, Nature and Scope.	1
<b>Lecture 10</b>	Relevance and scope,	1
<b>Lecture 11</b>	Deciding the optimum level of inventory in a firm	1
<b>Lecture 12</b>	Purpose and benefits of holding inventory.	1
<b>Lecture 13</b>	Risk and cost of holding inventory,	1
<b>Lecture 14</b>	Inventory management - tools, techniques,	1
<b>Lecture 15</b>	Inventory management models.	1
<b>Lecture 16</b>	Determining stock levels and safety stocks,	1
<b>Lecture 17</b>	Inventory strategies & techniques	1
<b>Lecture 18</b>	Unit Review	1
<b>Lecture 19</b>	Case Study	1
<b>Lecture 20</b>	Quiz	1
<b>Unit III: (7 Lectures)</b>		
<b>Lecture 21</b>	Cash management-meaning and concept .	1
<b>Lecture 22</b>	statements analysis	1
<b>Lecture 23</b>	Cash vs profit. Cashflow presentation as per IFRS,	1
<b>Lecture 24</b>	Management of liquidity-Shiftability theory,	1

<b>Lecture 25</b>	Measurement of liquidity, Window dressing, Certainty model by Baumol,	1
<b>Lecture 26</b>	Uncertainty model by Miller & Orr, Cashflow forecasting, Cash collection system	1
<b>Lecture 27</b>	Case Study, Quiz & Discussion.	1
<b>Unit IV: (8 Lectures)</b>		
<b>Lecture 28</b>	Management of Accounts Receivables, ,,	1
<b>Lecture 29</b>	Motives of extending credit,	1
<b>Lecture 30</b>	Determining maximum length of credit period	1
<b>Lecture 31</b>	Credit terms, opportunity costs,	1
<b>Lecture 32</b>	Receivables at cost or sale price	1
<b>Lecture 33</b>	Goal And functions of ARs management,	1
<b>Lecture 34</b>	changes in credit policy	1
<b>Lecture 35</b>	Case Study , Quiz & Discussion	1
<b>Unit V: (10 Lectures)</b>		
<b>Lecture 36</b>	Management of Accounts Payables,	1
<b>Lecture 37</b>	Trade credits-terms of purchase,	1
<b>Lecture 38</b>	stretching accounts payables,	1
<b>Lecture 39</b>	Cost of Stretching, the model of cost of stretching APs,	1
<b>Lecture 40</b>	Overtrading and the need of a good information system,	1
<b>Lecture 41</b>	Financing Working Capital Gap,	1
<b>Lecture 42</b>	Sources of working capital finance, Bank finance	1
<b>Lecture 43</b>	Tandon and Chore committees on Bank finance	1
<b>Lecture 44</b>	Case Study Review of Unit	1
<b>Lecture 45</b>	Quiz & Discussion	1



**School of Management**  
**Doon University, Dehradun**  
**Course – B.Com (Four year Full Time Program) as per NEP-2020**

**Course Code: COC 352**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Corporate Accounting ( SEM VI)**

**Credit:4 (L-3 T-1 P-0)**

### Course Objectives

1. **Understand** the fundamental concepts of corporate accounting, including share capital, debentures, and goodwill.
2. **Analyze** financial statements and corporate restructuring techniques.
3. **Apply** accounting standards in real-world corporate transactions and reporting.

### Course Outcomes

Course Outcomes	Description	Blooms Taxonomy
CO 1	<b>Explain</b> corporate accounting principles, financial statements, and valuation methods. ( <i>Remembering &amp; Understanding</i> )	Remember (B1) Understand (B2)
CO 2	<b>Compute</b> share valuation, goodwill valuation, and corporate financial results.	Apply (B3)
CO 3	<b>Analyze</b> financial statements and assess corporate restructuring strategies.	Analyze (B4)
CO 4	<b>Evaluate</b> financial reporting standards, holding company accounts, and banking transactions.	Evaluate (B5)
CO 5	<b>Prepare</b> consolidated financial statements, cash flow statements, and banking financial reports.	Create (B5)

### Course structure

<b>Unit I: Share Capital &amp; Debentures</b>
Introduction to Corporate Accounting, Share Capital Transactions: Issue, forfeiture, reissue, rights issue, bonus shares, Debentures: Issue & redemption, interest calculation, Financial Statements: Preparation of Profit & Loss Account and Balance Sheet, Cash Flow Statement (Ind-AS 7): Format, preparation, and case studies
<b>Unit II: Valuation of Goodwill &amp; Shares</b>
Goodwill Valuation: Methods – Average Profit, Super Profit, Annuity & Capitalization, Share Valuation: Net Asset Value (NAV), Yield Method, Fair Value Method, Corporate Restructuring Impact on Valuation
<b>Unit III: Amalgamation &amp; Internal Reconstruction</b>
Amalgamation: Concepts, Types, Calculation of Purchase Consideration, Accounting Treatment of Amalgamation (AS 14 - ICAI), Internal Reconstruction: Capital Reduction, Reorganization

Strategies
<b>Unit IV: Holding Companies &amp; Consolidated Financial Statements</b>
Holding Companies: Concept, Minority Interest, Pre-Acquisition Profit, Consolidated Financial Statements: AS 21 (ICAI), Intercompany Transactions & Adjustments
<b>Unit V: Banking Companies &amp; Financial Reporting</b>
Banking Financial Statements: Structure, Prudential Norms, Non-Performing Assets (NPA): Classification & Impact, Credit Risk Assessment & Banking Norms, Comparative Analysis of Financial Reports

### **Suggested Readings**

- J.R. Monga, Basic Corporate Accounting, Mayur Paperbacks (c/o K.L. Malik and Sons Pvt. Ltd, 23 – Dara Ganj, New Delhi.
- Nirmal Gupta, Chhavi Sharma, Corporate Accounting, Theory and Practice, Ane Books Pvt Ltd, New Delhi.
- M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.
- S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.
- Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi..

### **Lecture Plan – Corporate Accounting (45 Lectures)**

<b>Unit I: Share Capital &amp; Debentures (9 Lectures))</b>		
Lecture No.	Topics to be Covered	Hours
Lecture 1	Introduction to Corporate Accounting and Financial Reporting	1
Lecture 2	Share Capital – Concept, Types & Structure	1
Lecture 3	Accounting for Issue of Shares (At Par, Premium, and Discount)	1
Lecture 4	Forfeiture & Reissue of Shares – Accounting Treatment	1
Lecture 5	Rights Issue & Bonus Shares – Meaning and Accounting Treatment	1
Lecture 6	Issue & Redemption of Debentures – Process and Accounting Entries	1
Lecture 7	Interest Calculation on Debentures and Redemption Methods	1
Lecture 8	Preparation of Profit & Loss Account and Balance Sheet as per Ind-AS	1
Lecture 9	Preparation of Cash Flow Statement (Ind-AS 7) –	1

	Direct & Indirect Methods	
<b>Unit II: Valuation of Goodwill &amp; Shares (9 Lectures)</b>		
Lecture 10	Concept & Need for Goodwill and Share Valuation	1
Lecture 11	Goodwill Valuation – Average Profit & Super Profit Methods	1
Lecture 12	Goodwill Valuation – Annuity & Capitalization Methods	1
Lecture 13	Share Valuation – Net Asset Value (NAV) Method	1
Lecture 14	Share Valuation – Yield Method & Fair Value Method	1
Lecture 15	Corporate Restructuring – Impact on Valuation	1
Lecture 16	Case Study on Share & Goodwill Valuation	1
Lecture 17	Problem Solving Session on Share & Goodwill Valuation	1
Lecture 18	Review & Discussion on Practical Implications of Valuation	1
<b>Unit III: Amalgamation &amp; Internal Reconstruction (9 Lectures)</b>		
Lecture 19	Amalgamation – Concept & Types (Merger vs. Purchase)	1
Lecture 20	Calculation of Purchase Consideration – Net Asset, Net Payment Methods	1
Lecture 21	Accounting Treatment of Amalgamation as per AS 14 (ICAI)	1
Lecture 22	Internal Reconstruction – Concept & Capital Reduction Process	1
Lecture 23	Methods of Internal Reconstruction & Journal Entries	1
Lecture 24	Reorganization Strategies & Their Impact on Financial Statements	1
Lecture 25	Case Study: Amalgamation & Internal Reconstruction	1

Lecture 26	Problem Solving on Amalgamation & Reconstruction	1
Lecture 27	Discussion on Corporate Mergers & Failures with Practical Examples	1
<b>Unit IV: Holding Companies &amp; Consolidated Financial Statements (9 Lectures)</b>		
Lecture 28	Concept of Holding & Subsidiary Companies	1
Lecture 29	Minority Interest & Pre-Acquisition Profits – Meaning & Calculation	1
Lecture 30	Adjustments in Consolidated Financial Statements	1
Lecture 31	Intercompany Transactions – Adjustments in Consolidated Accounts	1
Lecture 32	AS 21: ICAI Guidelines on Consolidation of Financial Statements	1
Lecture 33	Consolidated Balance Sheet Preparation – Practical Approach	1
Lecture 34	Problem Solving on Holding Companies & Consolidation	1
Lecture 35	Case Study on Consolidated Financial Reporting	1
Lecture 36	Discussion on Real-World Holding Companies	1
<b>Unit V: Banking Companies &amp; Financial Reporting (9 Lectures)</b>		
Lecture 37	Introduction to Banking Financial Statements – Structure & Format	1
Lecture 38	Prudential Norms – Concept, Importance & Impact on Banking Accounts	1
Lecture 39	Non-Performing Assets (NPAs) – Classification, Provisions & Impact	1
Lecture 40	Credit Risk Assessment & Basel Norms – Key Considerations	1
Lecture 41	Comparative Analysis of Financial Statements of	1

	<b>Banks</b>	
Lecture 42	Financial Statement Analysis of Indian Banks – Case Studies	1
Lecture 43	Banking Scandals & Financial Reporting Issues – Lessons Learned	1
Lecture 44	Practical Application – Preparing a Mini Banking Report	1
Lecture 45	Course Wrap-up, Revision & Final Problem-Solving Session	1



**School of Management**  
**Doon University, Dehradun**  
**Course – BCOM (Four-Years Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COC353**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Income tax (SEM-VI)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To understand the fundamental principles of income tax law in India, including the key concepts, residential status, and the scope of total income for various categories of assesses.
2. To explore the provisions governing the computation of income across different heads, the aggregation of income, and the process of set-off and carry forward of losses, with a focus on tax planning strategies and deductions available to taxpayers.
3. To apply practical knowledge of tax compliance, including the calculation of income tax liability, filing of returns, and understanding the procedures for advance tax, TDS, and self-assessment, while optimising tax obligations within legal frameworks.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Explain fundamental concepts of income tax law in India, including residential status, scope of total income, and key tax terms.	Remember (B1)
<b>CO 2</b>	Analyse the various heads of income, the provisions for aggregating income, and the set-off and carry forward of losses.	Understand (B2)
<b>CO 3</b>	Apply the principles of income tax law to compute taxable income, including deductions, exemptions, and relevant provisions under each head of income	Apply (B3)

<b>CO 4</b>	Analyse tax compliance procedures, including the calculation of tax liability, filing of income tax returns, and the application of advance tax, TDS, and self-assessment.	Analyse (B4)
<b>CO 5</b>	Create tax planning strategies and propose methods for tax optimisation, utilising knowledge of deductions, exemptions, and legal provisions to minimise tax liabilities.	Create (B5)

### **Course Structure**

<b>Unit 1: Basic Concepts and Residential Status (Total no. of lectures: 9)</b>
<p><b>Basic Concepts:</b> Introduction to Income Tax: Meaning and Significance, Basic Terminologies: Assessee, Assessment Year, Previous Year, etc., Income, Gross Total Income, Total Income, Residential Status: Importance in Taxation, Scope of Total Income: Global Income vs. Income in India, <b>Residential Status and Scope of Total Income:</b> Determining Residential Status: Individual, HUF, Companies, etc., Criteria for determining Residential Status (Ordinary Resident, Non-Resident, etc.), Impact of Residential Status on Taxable Income, Scope of Total Income for Different Categories of Assesseees, Special Provisions for Non-Residents.</p>
<b>Unit 2: Heads of Income and Inclusion of Income of Other Persons (Total no. of lectures: 10)</b>
<p><b>Heads of Income:</b> Introduction to Five Heads of Income: Income from Salaries, Income from House Property, Profits and Gains from Business or Profession, Capital Gains, Income from Other Sources, Detailed analysis of each head: Calculation, exemptions, and deductions, Taxation of specific incomes under each head, Special cases and exceptions for each head of income</p> <p><b>Income of Other Persons Included in Assessee's Total Income:</b> Concept of Inclusion of Income in Assessee's Total Income, Clubbing of Income: Transfer of Income, Gift Tax Provisions, Clubbing of Income of Spouse, Minor Children, and Other Relatives, Special Provisions for HUF (Hindu Undivided Family), Attribution of Income to Specific Persons.</p>
<b>Unit 3: Aggregation of Income, Losses, and Deductions (Total no. of lectures: 9)</b>
<p><b>Aggregation of Income, Set-off and Carry Forward of Losses:</b> Aggregation of Income from Different Heads, Set-off of Losses: Inter-Head Set-off and Intra-Head Set-off, Carry Forward and Set-off of Losses: Provisions for Business Losses, Capital Losses, etc., Losses under Different Heads: Tax implications and limitations, Special Loss Provisions for Non-Residents, <b>Deductions from Gross Total Income:</b> Overview of Section 80C to Section 80U: Common Deductions, Deduction under Section 80C: Life Insurance Premium, PPF, EPF, etc., Deductions under Section 80D to Section 80U: Health Insurance, Donations, etc., Special Deductions for Senior Citizens and Individuals, Importance and Application of Deductions in Tax Planning.</p>
<b>Unit 4: Advance Tax, TDS, and Filing of Returns (Total no. of lectures: 9)</b>
<p><b>Advance Tax, Tax Deduction at Source (TDS), and Tax Collection at Source (TCS):</b> Concept of Advance Tax: Applicability, Computation, and Payment, Tax Deduction at Source (TDS): Overview, TDS on Salaries, Interest, Dividends, etc., Provisions related to TDS and TCS: Rates and Procedure, Exemptions and Non-Applicability of TDS, Penalties and</p>



Consequences for Non-compliance, **Provisions for Filing Return of Income and Self-Assessment:** Types of Returns: ITR Forms and their Applicability, Filing of Returns: Process, Due Dates, and Documents Required, Self-Assessment Tax and Procedure, E-filing of Income Tax Returns: Benefits and Procedure, Penalty for Delayed Filing and Non-filing of Return.

**Unit 5: Income Tax Computation and Optimisation (Total no. of lectures: 8)**

**Income-tax Liability – Computation and Optimisation:** Computation of Total Income: Various steps and the order of deductions, Taxable Income and Tax Calculation: Using Tax Slabs, Optimisation of Tax Liability: Tax Planning Strategies, Concept of Tax Rebate and Relief under Section 87A, Tax Payment and Refund Process: How to Calculate and Claim Refunds.

**Suggested Readings:**

1. **Kanga, J. B., Palkhivala, N. A., & Palkhivala, B. A. (2020).** *Kanga & Palkhivala's The Law and Practice of Income Tax* (11th ed.). LexisNexis.
2. **Singhanian, V. K., & Singhanian, K. (2024).** *Direct Taxes Law & Practice* (Professional ed.). Taxmann Publications Pvt. Ltd.
3. **Gaur, V. P., & Narang, D. B. (2020).** *Income Tax Law & Practice (A.I.)*. Kalyani Publishers.
4. **Reddy, T. S., & Prasad, Y. H. (2019).** *Income Tax Law and Practice*. Margham Publications.
5. **Hariharan, N. (2019).** *Income Tax Law and Practice*. Tata McGraw-Hill

**Lecture Plan - Income Tax Law (45 Lectures)**

<b>Unit I: Basic Concepts and Residential Status (9 Lectures)</b>		
<b>Lectures No.</b>	<b>Topics</b>	<b>Lectures Required</b>
<b>Lecture 1</b>	Introduction to Income Tax: Meaning and Significance	1
<b>Lecture 2</b>	Basic Terminologies: Assessee, Assessment Year, Previous Year, etc.	1
<b>Lecture 3</b>	Income, Gross Total Income, Total Income	1
<b>Lecture 4</b>	Residential Status: Importance in Taxation	1
<b>Lecture 5</b>	Scope of Total Income: Global Income vs. Income in India	1
<b>Lecture 6</b>	Determining Residential Status: Individual, HUF, Companies, etc.	1
<b>Lecture 7</b>	Criteria for Residential Status: Ordinary Resident, Non-Resident, etc.	1
<b>Lecture 8</b>	Impact of Residential Status on Taxable Income	1
<b>Lecture 9</b>	Special Provisions for Non-Residents	1
<b>Unit II: Heads of Income and Inclusion of Income of Other Persons (10 Lectures)</b>		
<b>Lecture 10</b>	Introduction to Five Heads of Income	1
<b>Lecture 11</b>	Income from Salaries: Computation, Exemptions, and Deductions	1
<b>Lecture 12</b>	Income from House Property: Calculation and Special Cases	1
<b>Lecture 13</b>	Profits and Gains from Business or Profession	1
<b>Lecture 14</b>	Capital Gains: Taxation, Exemptions, and Special Cases	1
<b>Lecture 15</b>	Income from Other Sources: Types and Tax Treatment	1
<b>Lecture 16</b>	Clubbing of Income: Transfer of Income and Gift Tax Provisions	1
<b>Lecture 17</b>	Clubbing of Income of Spouse, Minor Children, and Other Relatives	1
<b>Lecture 18</b>	Special Provisions for Hindu Undivided Family (HUF)	1
<b>Lecture 19</b>	Attribution of Income to Specific Persons	1
<b>Unit III: Aggregation of Income, Losses, and Deductions (9 Lectures)</b>		
<b>Lecture 20</b>	Aggregation of Income from Different Heads	1
<b>Lecture 21</b>	Set-off of Losses: Inter-Head and Intra-Head Set-off	1
<b>Lecture 22</b>	Carry Forward and Set-off of Losses: Business Losses, Capital Losses	1
<b>Lecture 23</b>	Losses under Different Heads: Tax Implications and Limitations	1
<b>Lecture 24</b>	Special Loss Provisions for Non-Residents	1
<b>Lecture 25</b>	Overview of Deductions from Gross Total Income (Section 80C to 80U)	1
<b>Lecture 26</b>	Deductions under Section 80C: Life Insurance Premium, PPF, EPF, etc.	1
<b>Lecture 27</b>	Deductions under Section 80D to 80U: Health Insurance, Donations, etc.	1
<b>Lecture 28</b>	Special Deductions for Senior Citizens and Individuals	1

<b>Unit IV: Advance Tax, TDS, and Filing of Returns (9 Lectures)</b>		
<b>Lecture 29</b>	Concept of Advance Tax: Applicability, Computation, and Payment	1
<b>Lecture 30</b>	Tax Deduction at Source (TDS): Overview and Importance	1
<b>Lecture 31</b>	TDS on Salaries, Interest, Dividends, and Other Sources	1
<b>Lecture 32</b>	Provisions for TDS and TCS: Rates and Procedure	1
<b>Lecture 33</b>	Exemptions and Non-Applicability of TDS	1
<b>Lecture 34</b>	Penalties and Consequences for Non-compliance	1
<b>Lecture 35</b>	Filing Return of Income: Types of Returns and ITR Forms	1
<b>Lecture 36</b>	E-filing of Income Tax Returns: Process and Benefits	1
<b>Lecture 37</b>	Self-Assessment Tax and Penalties for Delayed Filing	1
<b>Unit V: Income Tax Computation and Optimisation (8 Lectures)</b>		
<b>Lecture 38</b>	Taxable Income and Tax Calculation: Using Tax Slabs	1
<b>Lecture 39</b>	Computation of Taxable Income	1
<b>Lecture 40</b>	Tax Optimisation Strategies: Legal Ways to Reduce Tax Liability	1
<b>Lecture 41</b>	Concept of Tax Rebate and Relief under Section 87A	1
<b>Lecture 42</b>	Tax Payment Process and Online Payment Methods	1
<b>Lecture 43</b>	Tax Refund Process: Calculation	1
<b>Lecture 44</b>	Tax Refund Process: How to Claim Refunds	1
<b>Lecture 45</b>	Quiz & Discussion on Income Tax Computation and Best Practices	1



**School of Management**  
**Doon University, Dehradun**  
**Course –B.B.A (Three-Years Full Time Program) as per NEP-2020**  
**2024-2027**

**Course Code: COG351**  
**Core Compulsory/Elective: ELECTIVE**  
**Course Title: Indian Economy ( SEM VI)**

**Course Objectives**

1. To develop a comprehensive understanding of the structure and dynamics of the Indian economy and its macroeconomic indicators.
2. To analyze the impact of fiscal, monetary, and trade policies within both domestic and international contexts.
3. To examine the role of reforms, financial institutions, and policy-making bodies in shaping India's economic trajectory.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Students will be able to define and explain basic macroeconomic indicators and national income accounting frameworks.	Remember (B1)
<b>CO 2</b>	Students will describe and interpret the theoretical models of income determination, inflation, unemployment, and growth with reference to the Indian context.	Understand (B2)
<b>CO 3</b>	Students will apply IS-LM and Phillips Curve analysis to understand the impacts of fiscal and monetary policy on the Indian economy.	Apply (B3)
<b>CO 4</b>	Students will analyze India's foreign trade dynamics, exchange rate policies, and the implications of balance of payments trends.	Analyze (B4)
<b>CO 5</b>	Students will evaluate structural reforms in the Indian economy post-liberalization, including banking, capital markets, trade policy, and industrial policy.	Create (B5)

**Course Structure**

**Unit I: Macroeconomic Indicators and National Income Accounting**

Circular flow of income and core macroeconomic identities, National Income Accounting: GDP, GNP, NNP, NI, PI, DPI—concepts and measurement methods (expenditure, income, and output), Inflation, unemployment, and Okun's Law, India's performance in terms of GDP growth and employment trends, Applications of Cramer's Rule in economic modelling.

## **Unit II: Growth Models, Income Determination, and Business Cycles**

Classical and Neoclassical growth models, Solow Growth Model; Fei-Ranis Model and structural transformation, Keynesian income determination: aggregate demand and supply approach; Short-run vs. long-run aggregate supply and demand savings-investment method, Fiscal multipliers: government expenditure, tax, balanced budget, and open economy multipliers, Paradox of thrift, crowding out effect, and phases of the business cycle.

## **Unit III: Inflation, Unemployment, and Policy Frameworks**

Introduction to Money and Asset Market, Concepts and causes of inflation—demand-pull and cost-push, Stabilization policies and introduction to the Phillips Curve in India, Unemployment, and Inflation Relationship: Phillips Curve, Empirical Analysis of Phillips Curve Persistence in India, IS-LM Model and its application in fiscal and monetary policy analysis, Impact of macroeconomic policies on income, output, and interest rates.

## **Unit IV: International Linkages and Trade**

Concepts and structure of Balance of Payments; current and capital account convertibility, Foreign exchange market and exchange rate systems: fixed, flexible, and managed float, India's experience with exchange rate regimes and the impossible trinity, Comparative advantage and the basis of international trade, Open Economy Macroeconomics: Impact of Exchange Rate Fluctuations, Tariff and non-tariff barriers; trade policy reforms and FEMA.

## **Unit V: Structural Reforms and Institutional Frameworks**

Evolution of the Indian economy since independence; Liberalization and LPG Model, New Industrial Policy (1991), role and functions of NITI Aayog, Trade Policy Reforms: Objectives and Components, FEMA: Objectives and Significance Banking structure and reforms; SEBI and capital market reforms, Composition of Indian capital and money markets, Monetary and fiscal policy reforms, deficit management and key instruments of macroeconomic governance.

## **Suggested Readings**

1. **Sasmal, B. (2023).** *The Indian Economy @ 75: Successes and Challenges*. Routledge.
2. **Panagariya, A. (2024).** *The Nehru Development Model: History and Lasting Impact*. (No specific publisher mentioned in the search results).
3. **Subramanian, K. (2024).** *India@100 — Envisioning Tomorrow's Economic Powerhouse*. (No specific publisher mentioned in the search results).
4. **Bhagwati, J. N., & Panagariya, A. (2012).** *Why Growth Matters: How Economic Growth in India Reduced Poverty and the Lessons for Other Developing Countries*. PublicAffairs.
5. **Das, G. (2000).** *India Unbound: The Social and Economic Revolution from Independence to the Global Information Age*. Penguin Books.
6. **Acharya, V. V. (2024).** *Quest for Restoring Financial Stability in India*. Penguin Books.

## **Lesson Plan-45 Hours**

**Unit I: National Income Accounting and Economic Indicators (9 Hours)**

Lecture No.	Topics to be Covered	Hours
Lecture 1	Circular Flow of Income – Two, Three, and Four Sector Models	1
Lecture 2	National Income Accounting – Concepts: GDP, GNP, NNP, NI, PI, DPI	1
Lecture 3	Methods of Measuring National Income – Product, Income, Expenditure	1
Lecture 4	Cramer's Rule and GDP Identities	1
Lecture 5	Inflation – Definition, Types, and Indicators	1
Lecture 6	Unemployment – Types, Causes, and Measurement	1
Lecture 7	Okun's Law and Its Application in Indian Context	1
Lecture 8	India's Performance in GDP Growth: Historical Trends	1
Lecture 9	Unemployment Trends in India – Sectoral and Demographic Analysis	1
<b>Unit II: Income Determination, Growth Models, and Business Cycles (10 Hours)</b>		
Lecture 10	Simple Keynesian Model – Aggregate Demand and Supply	1
Lecture 11	Savings–Investment Method of Income Determination	1
Lecture 12	Autonomous Expenditure Multiplier	1
Lecture 13	Government Expenditure and Tax Rate Multipliers	1
Lecture 14	Balanced Budget Multiplier – Concept and Application	1
Lecture 15	Open Economy Multiplier – Export and Import Multipliers	1
Lecture 16	Paradox of Thrift and Crowding Out Effect	1

Lecture 17	Phases of the Business Cycle – Characteristics and Impacts	1
Lecture 18	Classical and Neoclassical Growth Models	1
Lecture 19	Solow Model and Fei–Ranis Model – Structural Transformation in India	1
<b>Unit III: Money, Asset Markets, Inflation, and Policy Tools (9 Hours)</b>		
Lecture 20	Introduction to Money and Asset Market – Functions and Structure	1
Lecture 21	IS–LM Model – Framework and Assumptions	1
Lecture 22	IS–LM Model – Fiscal Policy Analysis	1
Lecture 23	IS–LM Model – Monetary Policy Analysis	1
Lecture 24	Instruments of Monetary Policy – Quantitative and Qualitative	1
Lecture 25	Demand-Pull and Cost-Push Inflation – Causes and Control	1
Lecture 26	Unemployment and Inflation – Short Run vs Long Run Trade-offs	1
Lecture 27	The Phillips Curve – Theory and Empirical Evidence	1
Lecture 28	Indian Experience – Stabilization Policies and Fiscal Deficit Management	1
<b>Unit IV: International Linkages, BOP &amp; Exchange Rate Systems (8 Hours)</b>		
Lecture 29	Balance of Payments – Concepts and Components	1
Lecture 30	Exchange Rate Regimes – Fixed, Flexible, and Managed Float	1
Lecture 31	Comparative Advantage Theory and Basis for Trade	1
Lecture 32	Tariff and Non-Tariff Barriers – Role and Impact	1
Lecture 33	Open Economy	1

	Macroeconomics – Trade, Capital Flows, and Exchange Rate Fluctuations	
Lecture 34	Impossible Trinity – Theory and India's Experience	1
Lecture 35	India's Exchange Rate Experience – From Peg to Market-Linked System	1
Lecture 36	Impact of International Shocks on Indian Economy	1
<b>Unit V: Indian Economic Reforms, Institutions, and Policy Shifts (9 Hours)</b>		
Lecture 37	Evolution of Indian Economy Since Independence	1
Lecture 38	Liberalization, Privatization, Globalization (LPG) and New Industrial Policy (1991)	1
Lecture 39	Trade Policy Reforms – Objectives and Major Components	1
Lecture 40	FEMA – Salient Features and Significance	1
Lecture 41	NITI Aayog – Formation, Structure, and Policy Role	1
Lecture 42	Capital and Current Account Convertibility – Issues and Trends	1
Lecture 43	Indian Banking Structure and Reforms – Post-1991	1
Lecture 44	SEBI and Capital Market Reforms – Structure, Role, and Impact	1
Lecture 45	Overview of Indian Monetary & Fiscal Reforms – Policy Priorities Ahead	1





**School of Management**  
**Doon University, Dehradun**  
**Course – B.Com (Three- Years + One Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COE 353**

**Core Compulsory/Elective: Elective**

**Course Title: Security Analysis And Portfolio Management ( SEM VI)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To develop a deep understanding of investment concepts, risk measurement, and the valuation of securities, including equity shares, preference shares, and bonds.
2. To explore advanced topics in investment management, such as portfolio theory, capital asset pricing models, and the management of derivative securities portfolios.
3. To analyze the impact of economic, industry, and company analysis on investment decisions and understand the foundations of behavioral finance.
4. To enhance practical skills in financial modeling, hedging using options and futures, and applying swaps in financial scenarios.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Define key concepts of securities and portfolio, including understanding the relationship between risk and return.	Remember (B1)
<b>CO 2</b>	Explain how efficient market hypothesis and portfolio theory principles assess the market efficiency, optimize portfolios, and manage international portfolios.	Understand (B2)
<b>CO 3</b>	Apply pricing models like Binomial and Black-Scholes for derivatives and employ option trading strategies effectively.	Apply (B3)
<b>CO 4</b>	Evaluate risk management techniques, including interest immunization and hedging, and measure portfolio performance in different market conditions.	Analyze (B4)

<b>CO 5</b>	Design and propose models for security analysis and portfolio management.	Create (B5)

### **Course Structure**

<b>Unit I: Introduction to Investment and Securities</b>
Types of Securities and Avenues for Investment, Investment Management Process, Risk and Its Measurement, Relationship between Risk and Return, Valuation of Securities, Equity Shares, Preference Shares and Bonds, Term Structure of Interest rates, Mutual Funds, Hedge Funds, types of orders, margin trading, role and responsibilities of SEBI.
<b>Unit II: Portfolio Analysis and Management</b>
Efficient Market Hypothesis, Testing for Market Efficiency, Economic & Industry Analysis, Company Analysis, Fundamental and Technical Analysis, Volatility and Its Measurement. Portfolio Theory – Diversification and Optimal Portfolios, International Portfolios, concept of efficient frontier and optimal portfolio, concept of beta, systematic and unsystematic return, measuring portfolio Performance.
<b>Unit III: Asset Pricing Models</b>
Efficient frontier with a combination of risky and risk free assets, expected return, required return, overvalued and undervalued assets as per Capital Asset Pricing Model (CAPM), Factors Models, Arbitrage Pricing Theory, Bond Portfolio Management and Interest Immunization, treynor model, Jensen model, sharpe index, Market Anomalies, High-Frequency Trading, .
<b>Unit IV Derivatives</b>
Overview of Indian derivatives market, option markets, option strategies and option valuation, forward and future markets, mechanics of trading, Management of Portfolio of derivative securities.
<b>Unit V Hedging</b>
Hedging using options and futures contracts. Pricing models – Binomial model, Black-Scholes model; Option Trading Strategies, Application of swaps, portfolio management services: passive- index funds, systematic investment plans, active- market timing and style investing, introduction to behavioral finance

### **Suggested Readings:**

- 1. Reilly, F. K. & Brown, K.C. (2012).** *Analysis of Investments and Management of Portfolios, (12th edition), Cengage India Pvt. Ltd.*
- 2. Singh, R. (2017).** *Security Analysis and Portfolio Management, (2nd Edition). Excel Books.*
- 3. Fischer, D.E. & Jordan, R.J. (2006).** *Security Analysis & Portfolio Management, (6th edition), Pearson Education.*
- 4. Ranganathan, M., & Madhumathi, R. (2006).** *Investment Analysis and Portfolio Management. Pearson Education.*
- 5. Talwar, S. (2016).** *Security Analysis and Portfolio Management, Cengage Learning.*
- 6. Pandian, P. (2014).** *Security Analysis & Portfolio Management, Vikas.*

### **Lecture Plan – Security Analysis and Portfolio Management (45 Lectures)**

<b>Unit I: Introduction to Investment and Securities (9 Lectures)</b>		
Lecture No.	Topics to be Covered	Hours
Lecture 1	Definition of investment and securities, types of securities and avenues for investment.	1
Lecture 2	Investment management process, risk and its measurement.	1
Lecture 3	Relationship between risk and return, valuation of securities.	1
Lecture 4	Term structure of interest rates	1
Lecture 5	Mutual fund and its types, scope of mutual fund	1
Lecture 6	Hedge funds and its scope	1
Lecture 7	Types of orders, margin trading	1
Lecture 8	Role and responsibilities of SEBI	1
Lecture 9	Case Study and Discussion	1
<b>Unit II: Portfolio Analysis and Management (9 Lectures)</b>		
Lecture 10	Efficient Market Hypothesis, Testing for market efficiency	1
Lecture 11	Economic and Industry Analysis	1
Lecture 12	Company Analysis	1
Lecture 13	Fundamental and Technical Analysis	1
Lecture 14	Volatility and its measurement	1
Lecture 15	Portfolio Theory – Diversification and Optimal Portfolios, International Portfolios	1
Lecture 16	Concept of efficient frontier and optimal portfolio, concept of beta	1
Lecture 17	Systematic and unsystematic return, measuring portfolio performance.	1

Lecture 18	Case Study & Discussion	1
<b>Unit III: Asset Pricing Models (10 Lectures)</b>		
Lecture 19	Efficient frontier with a combination of risky and risk free assets	1
Lecture 20	Expected return, required return, overvalued and undervalued assets as per CAPM	1
Lecture 21	Factors Models, Arbitrage Pricing Theory	1
Lecture 22	Bond Portfolio Management and Interest Immunization	1
Lecture 23	Treynor model and its scope	1
Lecture 24	Jensen model and its scope	1
Lecture 25	Sharpe index and its scope	1
Lecture 26	Market Anomalies, High-Frequency Trading	1
Lecture 27	Quiz & Review	1
Lecture 28	Case study	1
<b>Unit IV: Derivatives (10 Lectures)</b>		
Lecture 29	Overview of Indian derivatives market	1
Lecture 30	Forward market and its importance	1
Lecture 31	Future market and its scope	1
Lecture 32	Option markets and its further scope	1
Lecture 33	Option strategies and option valuation	1
Lecture 34	Management of portfolio of derivative securities	1
Lecture 35	Risk and return analysis of derivatives	1
Lecture 36	Comparative study of all derivative instruments	1
Lecture 37	Case Study Analysis	1
Lecture 38	Quiz & Discussion	1
<b>Unit V: Hedging (7 Lectures)</b>		
Lecture 39	Hedging using options and futures contracts	1
Lecture 40	Pricing models – Binomial model	1
Lecture 41	Black-Scholes model	1

Lecture 42	Option Trading Strategies, portfolio management services	1
Lecture 43	Application of swaps and introduction to behavioral finance	1
Lecture 44	Final Course Review & Assessment	1
Lecture 45	Discussion, and Final Assessment (Assignments)	1



**School of Management**  
**Doon University, Dehradun**  
**Course – B.Com (Three- Years + One Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COC401**  
**Core Compulsory/Elective: Compulsory**  
**Course Title: FinTech (SEM VII)**  
**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To provide an in-depth understanding of financial technologies and their impact on banking, payments, and investments.
2. To explore blockchain, artificial intelligence (AI), and big data applications in financial services.
3. To analyze regulatory frameworks, cyber security, and risk management in FinTech.
4. To examine real-world FinTech innovations in lending, wealth management, and digital payments.

**Course Outcomes**

Course Outcomes	Description	Blooms Taxonomy
	Define key concepts of FinTech, including its evolution and impact on	

<b>CO 1</b>	financial services.	Remember (B1)
<b>CO 2</b>	Explain how FinTech technologies reshape industries like banking and insurance.	Understand (B2)
<b>CO 3</b>	Apply FinTech tools and strategies in banking, payments, and investment management.	Apply (B3)
<b>CO 4</b>	Evaluate FinTech solutions by addressing risks, regulatory frameworks, and cybersecurity concerns while analyzing their transformative impact on economic efficiency.	Analyze (B4)
<b>CO 5</b>	Design and propose FinTech-driven models for investment, payments, and risk management to enhance financial inclusion and digital banking services.	Create (B5)

### Course Structure

#### **Unit 1: Introduction to FinTech**

Definition, Scope, and Evolution of FinTech; Traditional Financial Services vs. FinTech - Key Differences & Similarities; FinTech Ecosystem: Key Players and Emerging Startups; Role and importance of Digital Transformation in Financial Services; Ethical (such as data privacy and financial security) & Regulatory Considerations in FinTech; Case Study: The Rise of FinTech Unicorns

#### **Unit II: Core Technologies in FinTech**

Blockchain: Fundamentals, applications, and limitations; AI in finance: Predictive analytics, fraud detection and risk management, Robo-advisory; IoT and big data: Real-time financial insights; Cybersecurity and resilience in FinTech systems; Open Banking and APIs: Role in seamless FinTech integration; Case Study: AI-Powered FinTech Startups.

#### **Unit III: Digital Payments & Alternative Lending**

Payment Technologies: UPI, Digital Wallets, NFC, and Biometric Payments; Peer-to-Peer (P2P) Lending & Crowdfunding Models; Digital Credit & Buy Now Pay Later (BNPL) Innovations; InsurTech: AI-Driven Insurance and Risk Prediction; RegTech: Automation & Compliance in Financial Regulation; Case studies: UPI and BHIM Payment System in India; Case Study: PayPal vs. Traditional Banking.

#### **Unit IV: Investment & Wealth Management**

Robo-Advisors & AI in Portfolio Management; Algorithmic Trading; Decentralized Finance (DeFi) and Cryptocurrency; Impact of FinTech on Stock Markets & Hedge Funds; Sustainable FinTech & Green Finance Initiatives; Ethical Implications of AI in Investments.

#### **Unit V: Future Trends and Innovations in FinTech**

Importance and Role of Central Bank Digital Currencies (CBDCs); FinTech in Emerging Markets & Financial Inclusion Strategies; Virtual Reality (VR) & Augmented Reality (AR) in Banking; Ethical AI & Responsible FinTech Innovations; Future Regulatory Challenges and Policy Frameworks.

### Suggested Readings

1. **Arner, D. W., Barberis, J., & Buckley, R. P. (2016).** The evolution of FinTech: A new post-crisis paradigm?
2. **Chishti, S., & Barberis, J. (2016).** The FinTech book: The financial technology handbook for investors, entrepreneurs, and visionaries. Wiley.
3. **Tapscott, D. (2018).** Blockchain revolution: How the technology behind bitcoin is changing money, business, and the world. Penguin UK.
4. **Narayanan, A. et al. (2016).** *Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction*. Princeton University Press.
5. **Skinner, C. (2018).** **Digital Human:** The fourth revolution of humanity includes everyone. Wiley.

6. **Schueffel, P. (2017).** *Taming the Beast: The FinTech Phenomenon*.
7. **Puschmann, T. (2017).** Fintech. Business & Information Systems Engineering.

### **Lecture Plan – FinTech (45 Lectures)**

#### **Unit I: Introduction to FinTech (9 Lectures)**

Lecture No.	Topics to be Covered	Hours
Lecture 1	Definition and Scope of FinTech	1
Lecture 2	Evolution of Fin Tech	1
Lecture 3	Traditional Financial Services vs. FinTech - Key Differences & Similarities	1
Lecture 4	FinTech Ecosystem: Key Players and Emerging Startups	1
Lecture 5	Role and Importance of Digital Transformation in Financial Services	1
Lecture 6	Ethical (such as data privacy and financial security)& Regulatory Considerations in FinTech	1
Lecture 7	Case Study: The Rise of FinTech Unicorns	1
Lecture 8	Discussion on FinTech Innovations	1
Lecture 9	Quiz & Review	1

#### **Unit II: Core Technologies in FinTech(9 Lectures)**

Lecture No.	Topics to be Covered	Hours
Lecture 10	Blockchain: Fundamentals, applications, and limitations	1
Lecture 11	AI in finance: Predictive analytics, fraud detection and risk management	1
Lecture 12	Robo-advisory	1
Lecture 13	IoT and big data: Real-time financial insights	1
Lecture 14	Cybersecurity and resilience in FinTech systems	1
Lecture 15	Open Banking and APIs: Role in seamless FinTech	1

	integration	
Lecture 16	Case Study: AI-Powered FinTech Startups	1
Lecture 17	Real world case studies of Fin Tech Application	1
Lecture 18	Quiz & Discussion	1

### Unit III: Digital Payments & Alternative Lending(10 Lectures)

Lecture No.	Topics to be Covered	Hours
Lecture 19	Payment Technologies: UPI, Digital Wallets, NFC, and Biometric Payments	1
Lecture 20	Peer-to-Peer (P2P) Lending & Crowdfunding Models	1
Lecture 21	Digital Credit & Buy Now Pay Later (BNPL) Model	1
Lecture 22	InsurTech: AI-Driven Insurance and Risk Prediction	1
Lecture 23	RegTech: Automation & Compliance in Financial Regulation	1
Lecture 24	Case study: UPI Payment System in India	1
Lecture 25	Case study: BHIM Payment System in India	1
Lecture 26	Case Study: PayPal vs. Traditional Banking	1
Lecture 27	Quiz & Review	1
Lecture 28	Discussion	1

### Unit IV: Investment & Wealth Management (10 Lectures)

Lecture No.	Topics to be Covered	Hours
Lecture 29	Robo-Advisors & AI-Driven Investments	1
Lecture 30	Algorithmic Trading	1
Lecture 31	Introduction to Decentralized Finance (DeFi)	1
Lecture 32	Cryptocurrency	1
Lecture 33	Impact of FinTech on Stock Markets	1
Lecture 34	Introduction to Hedge Funds	1
Lecture 35	Sustainable FinTech and Green Finance	1
Lecture 36	Ethical Implications of AI	1



	in Investments	
Lecture 37	Case Study Analysis – Examining Neuromarketing Failures & Successes	1
Lecture 38	Quiz & Discussion	1

#### **Unit V: Future Trends and Innovations in FinTech(7 Lectures)**

Lecture No.	Topics to be Covered	Hours
Lecture 39	Introduction and Role of Central Bank Digital Currencies (CBDCs)	1
Lecture 40	Virtual Reality (VR) & Augmented Reality (AR) in Banking	1
Lecture 41	Ethical AI & Responsible FinTech Innovations	1
Lecture 42	Future Regulatory Challenges and Policy Frameworks	1
Lecture 43	Capstone Project Presentations	1
Lecture 44	Final Course Review & Assessment	1
Lecture 45	Course Review, Discussion, and Final Assessment (Assignments)	1

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**School of Management  
Doon University, Dehradun**

**Course – B.Com (Three-Years + One Year Program) as per NEP-2020  
2025-2029**

**Course Code: COE109/DSE /GE 7**

**Core Compulsory/Elective: Core Compulsory**

**Course Title: Project Finance (SEM VII)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To equip students with a strong foundation in the principles and structure of project finance, including key concepts such as risk allocation and financial modeling.
2. To enable students to assess project viability by conducting financial analysis, forecasting cash flows, and evaluating returns using tools such as NPV, IRR, and sensitivity analysis.
3. To provide insights into the legal frameworks, contractual structures and risk mitigation techniques involved in large-scale infrastructure and industrial projects.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Define key concepts and terminology related to project finance, including non-recourse financing, SPVs, and financial closure.	Understand & Remember (BL1)
<b>CO 2</b>	Explain the structure and life cycle of project finance transactions, including stakeholder roles, risk allocation, and funding mechanisms.	Understand (BL2)
<b>CO 3</b>	Apply financial tools and techniques to evaluate the feasibility of infrastructure and industrial projects, using NPV, IRR, and payback period.	Apply (BL3)
<b>CO 4</b>	Analyze various project risks (technical, financial, legal, and market) and assess their impact on project viability and bankability.	Analyze (BL4)
<b>CO 5</b>	Critically evaluate project finance case studies to recommend optimal financing structures and risk mitigation strategies.	Create (BL5)

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### **Course Structure**

<b>UNIT 1: Introduction to Project Finance</b>
Meaning and characteristics of project finance, Differences between corporate finance and project finance, Project life cycle and key phases, Stakeholders in a project finance transaction, Overview of sectors using project finance (infrastructure, energy, transport)
<b>UNIT 2: Financial Structuring and Instruments</b>
Capital structuring: equity, debt, and mezzanine finance, Special Purpose Vehicles (SPVs), Sources of funds: domestic and international, Non-recourse and limited recourse financing, Role of multilateral institutions and export credit agencies
<b>UNIT 3: Risk Identification and Mitigation</b>
Types of project risks: technical, financial, operational, legal, environmental, Risk allocation and sharing mechanisms, Mitigation tools: guarantees, insurance, credit enhancement, Contractual frameworks (EPC, O&M, PPA, Concession Agreements), Role of government and public-private partnerships (PPPs)
<b>UNIT 4: Project Appraisal and Financial Modelling</b>
Project appraisal techniques: NPV, IRR, DSCR, Payback Period, Sensitivity analysis and scenario planning, Financial modeling basics for project finance, Cash flow analysis and forecasting, Due diligence and feasibility studies
<b>UNIT 5: Legal, Regulatory, and Global Perspectives</b>
Legal structure of project finance deals, Regulatory environment in project finance (national and international), Taxation and accounting considerations, Global trends and case studies in project finance, ESG (Environmental, Social, and Governance) considerations
<b><u>Suggested Readings</u></b>
<b>Yescombe, E. R. (2014).</b> Principles of project finance (2nd ed.). Academic Press.
<b>Gatti, S. (2018).</b> Project finance in theory and practice: Designing, structuring, and financing private and public projects (3rd ed.). Academic Press.
<b>Nevitt, P. K., &amp; Fabozzi, F. J. (2000).</b> Project financing (7th ed.). Euromoney Books.
<b>Finnerty, J. D. (2013).</b> Project financing: Asset-based financial engineering (3rd ed.). Wiley.
<b>Vinter, G. (2013).</b> Project finance: A legal guide (4th ed.). Sweet & Maxwell.

### **Lecture Plan – Project Finance (45 Lectures)**

S.No. lectures	Topics	Lectures Required
<b>UNIT 1: Introduction to Project Finance</b>		
<b>Lecture 1</b>	Introduction to Project Finance – Concepts & Overview	<b>1</b>
<b>Lecture 2</b>	Difference between Corporate and Project Finance	<b>1</b>
<b>Lecture 3</b>	Project Life Cycle – Key Phases	<b>1</b>
<b>Lecture 4</b>	Stakeholders in Project Finance	<b>1</b>
<b>Lecture 5</b>	Identification of Projects – Infrastructure, Energy, Transport	<b>1</b>
<b>Lecture 6</b>	Role of Government and Policy Environment	<b>1</b>
<b>Lecture 7</b>	Understanding SPVs (Special Purpose Vehicles)	<b>1</b>
<b>Lecture 8</b>	Real-World Examples of Project Finance Deals	<b>1</b>
<b>Lecture 9</b>	Unit Review + Quiz/Test	<b>1</b>

<b>UNIT 2: Financial Structuring and Instrument</b>		
<b>Lecture 10</b>	Capital Structure in Projects (Equity, Debt, Mezzanine)	<b>1</b>
<b>Lecture 11</b>	Sources of Project Financing – Banks, Bonds, DFIs	<b>1</b>
<b>Lecture 12</b>	Domestic vs International Financing	<b>1</b>
<b>Lecture 13</b>	Role of Multilateral Institutions (e.g., World Bank, ADB)	<b>1</b>
<b>Lecture 14</b>	Introduction to Loan Syndication	<b>1</b>
<b>Lecture 15</b>	SPV Accounting and Financial Reporting	<b>1</b>
<b>Lecture 16</b>	Covenants and Terms in Loan Agreements	<b>1</b>
<b>Lecture 17</b>	Case Study: Metro Rail Project Financing	<b>1</b>
<b>Lecture 18</b>	Unit Review + Quiz/Assignment	<b>1</b>
<b>UNIT 3: Risk Identification and Mitigation</b>		
<b>Lecture 19</b>	Overview of Project Risks	<b>1</b>
<b>Lecture 20</b>	Technical and Construction Risks	<b>1</b>
<b>Lecture 21</b>	Financial and Currency Risks	<b>1</b>
<b>Lecture 22</b>	Market and Operational Risks	<b>1</b>
<b>Lecture 23</b>	Political, Regulatory, and Legal Risks	<b>1</b>
<b>Lecture 24</b>	Risk Allocation through Contracts	<b>1</b>
<b>Lecture 25</b>	Risk Mitigation Tools (Insurance, Guarantees)	<b>1</b>
<b>Lecture 26</b>	Case Study: Airport or Highway PPP	<b>1</b>
<b>Lecture 27</b>	Unit Review + Group Discussion	<b>1</b>
<b>UNIT 4: Project Appraisal and Financial Modelling</b>		
<b>Lecture 29</b>	Project Appraisal Techniques – NPV, IRR, DSCR	<b>1</b>
<b>Lecture 30</b>	Payback Period and Break-Even Analysis	<b>1</b>
<b>Lecture 31</b>	Preparing a Basic Project Finance Model (Excel)	<b>1</b>
<b>Lecture 32-33</b>	Cash Flow Forecasting & Scenario Analysis	<b>2</b>
<b>Lecture 33-34</b>	Sensitivity & Stress Testing	<b>2</b>
<b>Lecture 35</b>	Reading a Feasibility Report	<b>1</b>
<b>Lecture 36</b>	Workshop: Excel-Based Financial Modeling	<b>1</b>
<b>UNIT 5: Legal, Regulatory, and Global Perspectives</b>		
<b>Lecture 37</b>	Legal Structure of Project Finance	<b>1</b>
<b>Lecture 38</b>	Regulatory Environment (India + Global Trends)	<b>1</b>
<b>Lecture 39</b>	Taxation and Accounting in Project Finance	<b>1</b>
<b>Lecture 40</b>	Key Contracts: EPC, O&M, PPA, Concession Agreements	<b>1</b>
<b>Lecture 41</b>	Public-Private Partnerships (PPP Models)	<b>1</b>
<b>Lecture 42</b>	ESG Factors in Project Finance	<b>1</b>
<b>Lecture 43</b>	Case Study: International Infrastructure Deal	<b>1</b>
<b>Lecture 44</b>	Guest Lecture / Industry Expert Talk	<b>1</b>
<b>Lecture 45</b>	Final Assessment / Viva / Presentation	<b>1</b>

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**School of Management**  
**Doon University, Dehradun**  
**Course – B.Com(Hons) as per NEP-2020**  
**2025-2029**

**Course Code: COE 110/DSE/GE9**

**Core Compulsory/Elective: Elective**

**Course Title: Financial Derivatives (SEM- VII)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

4. **To provide students with a comprehensive understanding** of financial derivatives, including options, futures, forwards, and swaps, and their role in risk management and investment strategies.
5. **To equip students with the tools and techniques** for pricing, valuing, and trading derivative instruments and for understanding their application in hedging and speculation.
6. **To enable students to develop the skills necessary** for managing financial risk through derivatives, with a focus on practical decision-making in real-world financial markets.

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	<b>Understand and describe the fundamentals of financial derivatives, including options, futures, forwards, and swaps.</b>	Remember (B1) Understand (B2)
<b>CO 2</b>	<b>Apply pricing models and valuation techniques</b> for derivative instruments in various financial contexts.	Apply (B3)
<b>CO 3</b>	<b>Analyze the role of derivatives</b> in managing financial risks across different markets.	Analyze (B4)
<b>CO 4</b>	<b>Evaluate different trading strategies</b> involving derivatives, including hedging, speculation, and arbitrage.	Evaluate (B5)
<b>CO 5</b>	<b>Create and implement derivative-based solutions for effective financial risk management.</b>	Create (B5)

**Course structure**

<b>Unit 1: Introduction to Derivatives and Financial Markets</b>
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Overview of financial markets and derivative instruments (Forwards, Futures, Options, Swaps, and Bonds), Uses, applications, and market structure of derivatives, Common terms and conventions in derivatives trading, Introduction to risk management with derivatives, Regulatory framework for derivatives markets, Global derivative markets and emerging trends, Case study: 2008 financial crisis and derivative market failures

## **Unit 2: Pricing of Derivatives and Hedging Strategies**

Determination of forward and futures prices (Commodities, Currencies, Interest Rates, and Investment Assets), Pricing models for futures and forwards, Arbitrage and convergence in futures markets, Short hedge, long hedge, and cross-hedging of portfolios and commodities, Optimal hedge ratio and risk management applications, Practical hedging strategies for corporates and investors, Case study: Application of futures hedging strategies

## **Unit 3: Option Pricing and Strategies**

Introduction to European and American options, forward-spot parity, and put-call parity, The binomial option pricing model, Advanced option pricing: The Black-Scholes model, volatility, and extensions, Sensitivity analysis (The Greeks: Delta, Gamma, Vega), Option hedging strategies using Delta and Gamma hedging, Applications of options in speculation and risk management, Case study: Real-world option trading strategies

## **Unit 4: Swaps and Exotic Derivatives**

Introduction to swaps: Interest rate swaps, currency swaps, commodity swaps, and equity swaps, Pricing and valuation of swaps, Credit default swaps (CDS): Mechanics and pricing, Overview of exotic options: Compound, binary, barrier, and Asian options, Structuring complex option strategies for various market conditions, Use of swaps in risk management for multinational firms, Case study: Swap transactions in the banking sector

## **Unit 5: Risk Management and Credit Risk**

Value at Risk (VaR): Normal linear VaR, historical simulation, and Monte Carlo simulation, VaR for option portfolios: Stress testing and backtesting, Credit risk in financial markets, Bond pricing and probability of default, Credit default swaps (CDS) and total return swaps, Collateralized debt obligations (CDOs) and their role in financial markets, Application of risk management techniques in derivatives trading

### **Suggested Readings**

- Hull, J.C. (2014). *Options Futures and other Derivatives*. 9<sup>th</sup> edition, Prentice Hall of India.
- Neftci, S.N. (2000). *An Introduction to the Mathematics of Financial Derivatives*. Academic Press.
- Bhalla, V.K. (2012). *Investment Management*. New Delhi: Sultan Chand.
- Wimott, P. (2012). *Quantitative Finance*. Wiley & Sons.
- Jarrow, R. & Stuart, T. (1995). *Derivative Securities*. South Western.
- Chance, D.M., & Brooks, R. (2008). *Derivatives and Risk Management*

### Lecture Plan – Financial Derivatives (45 Lectures)

Lecture	Topics to be Covered	Hours
<b>Unit I: Introduction to Financial Derivatives (9 Lectures)</b>		
Lecture 1	Introduction to Financial Derivatives – Definition, Evolution, and Importance	1
Lecture 2	Overview of Derivative Markets – Exchanges and OTC Markets	1
Lecture 3	Classification of Derivatives – Options, Futures, Forwards, and Swaps	1
Lecture 4	Applications of Derivatives – Hedging, Speculation, and Arbitrage	1
Lecture 5	Regulatory Framework – Role of SEBI, SEC, and Global Regulations	1
Lecture 6	Case Study: Real-World Examples of Derivative Market Failures	1
Lecture 7	Forwards vs. Futures – Key Differences and Market Functioning	1
Lecture 8	Pricing and Valuation of Forward Contracts – Cost of Carry Model	1
Lecture 9	Mechanics of Futures Trading – Margin, Settlement, and Mark-to-Market	1
<b>Unit II: Pricing and Valuation of Derivatives (9 Lectures)</b>		
Lecture 10	Futures Pricing on Investment Assets and Commodities	1
Lecture 11	Basis Risk, Arbitrage Opportunities, and Convergence	1
Lecture 12	Case Study: Futures Market in India – NSE, MCX, and International Markets	1
Lecture 13	Basics of Options – Call and Put, European vs. American Options	1
Lecture 14	Option Payoff Diagrams	1

	and Profit/Loss Scenarios	
Lecture 15	Put-Call Parity and Forward-Spot Parity	1
Lecture 16	Binomial Option Pricing Model – Single and Multi-Period	1
Lecture 17	Black-Scholes Option Pricing Model – Assumptions and Formula	1
Lecture 18	Applications of Option Pricing in Real-World Trading	1
<b>Unit III: Risk Management Using Derivatives (9 Lectures)</b>		
Lecture 19	Short Hedge and Long Hedge Using Futures	1
Lecture 20	Optimal Hedge Ratio and Cross Hedging	1
Lecture 21	Simulation Exercise: Using Futures for Portfolio Hedging	1
Lecture 22	Managing Foreign Exchange Risk Using Forwards and Options	1
Lecture 23	Interest Rate Risk Hedging Using Interest Rate Futures	1
Lecture 24	Case Study: Corporate Risk Management Using Derivatives	1
Lecture 25	Protective Puts and Covered Call Strategies	1
Lecture 26	Straddles, Strangles, and Spreads – Risk and Reward Analysis	1
Lecture 27	Class Discussion: Impact of Volatility on Hedging Strategies	1
<b>Unit IV: Trading Strategies and Advanced Derivatives (9 Lectures)</b>		
Lecture 28	Speculation with Derivatives – Options, Futures, and Swaps	1
Lecture 29	Arbitrage Strategies – Cash-and-Carry, Reverse Cash-and-Carry	1
Lecture 30	Case Study: Arbitrage Opportunities in Indian and Global Markets	1
Lecture 31	Swaps – Interest Rate Swaps, Currency Swaps, and Credit Default Swaps	1



Lecture 32	Exotic Options – Barrier, Asian, Binary, and Compound Options	1
Lecture 33	Role of Derivatives in Financial Crises – Lessons from 2008	1
Lecture 34	Sensitivity Analysis (Greeks) – Delta, Gamma, Vega, Theta, and Rho	1
Lecture 35	Value at Risk (VaR) and Monte Carlo Simulations in Derivative Markets	1
Lecture 36	Class Activity: Designing a Derivative Portfolio for Risk Hedging	1
<b>Unit V: Financial Engineering and Real-World Applications (9 Lectures)</b>		
Lecture 37	Structuring Derivative Products for Different Market Conditions	1
Lecture 38	Using Swaps for Debt Management and Liquidity Management	1
Lecture 39	Case Study: Derivatives in Corporate Financial Strategy	1
Lecture 40	Market Manipulation in Derivatives – Insider Trading and Speculation	1
Lecture 41	Ethical Considerations in Derivatives Trading and Risk Management	1
Lecture 42	Group Case Study: Application of Derivatives in Real-World Risk Management	1
Lecture 43	Mock Test and Discussion on Complex Derivative Strategies	1
Lecture 44	Panel Discussion: Future Trends in Derivatives and Financial Markets	1
Lecture 45	Final Course Wrap-up and Q&A Session	1



**School of Management**  
**Doon University, Dehradun**  
**Course- B.COM(H) (Four- Year Full Time Programme) as per NEP-2020**

Course Code: COE-111/DSE/GE10

Core Compulsory/ Elective: Elective

Course Title: **Investment Management** (SEM VII)

**Credit: 4 (L-3 T-1 P-0)**

**Course Objective:-**

1. **To provide a fundamental understanding of investment principles, financial markets, and investment avenues**, including equities, bonds, mutual funds, real estate, and alternative investments.
2. **To analyze portfolio management strategies and risk management techniques**, including modern portfolio theory, derivatives trading, and hedging mechanisms, while exploring regulatory frameworks governing capital markets.
3. **To evaluate emerging trends and innovations in investment management**, such as algorithmic trading, fintech-driven investment tools, ESG investing, and government initiatives promoting financial security and wealth creation.

**Course Outcome:**

Course Outcome	Description	Blooms Taxonomy(L)
CO1	<b>Define and recall</b> key investment concepts, types of financial markets, stock market structures, and investment vehicles such as equities, bonds, and mutual funds.	<b>Remembering (L1)</b>
CO2	<b>Explain and describe</b> the investment process, risk-return trade-offs, portfolio management theories (CAPM, EMH), and the role of financial regulatory bodies like SEBI and RBI.	<b>Understanding (L2)</b>
CO3	<b>Apply</b> portfolio management strategies, derivative trading mechanisms, and financial planning techniques to optimize investment decisions and risk management.	<b>Applying (L3)</b>
CO4	<b>Differentiate and evaluate</b> investment instruments, derivative strategies, and alternative investments like hedge funds, venture capital, and ESG investing.	<b>Analyzing (L4)</b>
CO5	<b>Critically assess</b> the impact of fintech innovations (AI, robo-advisors, blockchain), government schemes (PPF, NPS, Sovereign Gold Bonds), and regulatory frameworks on financial markets.	<b>Evaluating (L5)</b>

<b>Unit I: Introduction to Investment &amp; Financial Markets</b>
<b>Investment Overview:</b> Meaning, Definition, Objectives, and Importance. <b>Types of Investment:</b> Investment vs. Speculation vs. Gambling. <b>Investment Process &amp; Risk Factors.</b> <b>Financial Markets in India:</b> Money Market, Capital Market, Debt Market, Bullion Market, Forex Market. <b>Stock Market Structure:</b> BSE, NSE, SEBI Regulations, Market Indices, Trading Mechanism.
<b>Unit II: Investment Vehicles &amp; Portfolio Management</b>
<b>Investment Avenues:</b> Equities, Bonds, Mutual Funds, Real Estate, Commodities, Gold, REITs, ETFs. <b>Credit Rating Agencies:</b> Role, Importance, and Framework in India. <b>Portfolio Management:</b> Phases, Security Analysis, Risk & Return Concepts. <b>Modern Portfolio Theory:</b> CAPM Model, Efficient Market Hypothesis (EMH).
<b>Unit III: Derivatives &amp; Risk Management</b>
<b>Introduction to Derivatives:</b> Forwards, Futures, Options, and Swaps. <b>Derivative Trading in India:</b> Structure, Regulations, Trading Mechanism. <b>Risk Management Through Derivatives:</b> Hedging, Speculation, Arbitrage. <b>Alternative Investments:</b> Hedge Funds, Private Equity, Venture Capital.
<b>Unit IV: Regulatory Framework &amp; Financial Planning</b>
<b>Regulation of Capital Market:</b> SEBI, Role of RBI, Government Policies. <b>Investor Protection &amp; Corporate Governance.</b> <b>Personal Financial Planning:</b> Budgeting, Tax Planning, Insurance (Life, Health, Vehicle, Liability). <b>Fintech &amp; Digital Investment Trends:</b> AI in Investment, Robo-Advisors, Blockchain in Trading
<b>Unit V: Contemporary Trends &amp; Innovations in Investment Management</b>
<b>Algorithmic Trading &amp; High-Frequency Trading.</b> <b>Cryptocurrency &amp; Digital Assets:</b> Bitcoin, Ethereum, NFT Investments. <b>ESG &amp; Ethical Investing:</b> Green Investments, Socially Responsible Investing (SRI). <b>Government Schemes Promoting Investment:</b> PPF, NPS, Sovereign Gold Bonds, Atal Pension Yojana.
<b>Reference Books:</b> <ol style="list-style-type: none"> <li><b>Investment Management:</b>Prasanna Chandra</li> <li><b>Investment Analysis &amp; Portfolio Management:</b>Ranganatham M &amp; Madhumati R</li> <li><b>Security Analysis &amp; Portfolio Management:</b>V.K. Bhalla</li> <li><b>Securities Analysis &amp; Portfolio Management:</b>Avadhani V A</li> <li><b>Financial Markets &amp; Institutions:</b>Frederic S. Mishkin</li> </ol>

**Lecture Plan: Investment Management 60 lecture)**

Sl. No.	Topics	Lectures Required
<b>Unit I: Introduction to Investment &amp; Financial Markets</b>		
<b>Lecture 1:</b>	Introduction to Investment: Meaning, Objectives, and Importance	1
<b>Lecture 2:</b>	Investment vs. Speculation vs. Gambling	1
<b>Lecture 3:</b>	Risk and Return: Types of Risk, Risk Measurement	1
<b>Lecture 4:</b>	Overview of Financial Markets: Money Market, Capital Market, Debt Market, Forex Market	1
<b>Lecture 5:</b>	Stock Market Structure in India: BSE, NSE, and SEBI Regulations	1
<b>Lecture 6:</b>	Market Indices & Trading Mechanism (Sensex, Nifty)	1
<b>Lecture 7:</b>	Investor Behavior & Psychology in Investment	1
<b>Lecture 8:</b>	Case Study: Bull & Bear Market Trends	1
<b>Lecture 9:</b>	Review & Quiz on Investment Basics and Market	1
<b>Lecture 10:</b>	Evolution of Global Financial Markets and Indian Market Integration	1
<b>Lecture 11:</b>	Impact of Macroeconomic Indicators on Investments	1
<b>Lecture 12:</b>	Behavioral Finance: Anchoring, Herd Mentality, Loss Aversion	1
<b>Unit II: Investment Vehicles &amp; Portfolio Management</b>		
<b>Lecture 13:</b>	Various Investment Avenues: Equities, Bonds, Mutual Funds, Commodities, Real Estate	1
<b>Lecture 14:</b>	Mutual Funds: Types, NAV Calculation, Performance Analysis	1
<b>Lecture 15:</b>	Portfolio Management: Security Analysis & Investment Decisions	1
<b>Lecture 16:</b>	Risk & Return Analysis: Standard Deviation, Beta, Sharpe Ratio	1
<b>Lecture 17:</b>	Capital Asset Pricing Model (CAPM) & Efficient Market Hypothesis (EMH)	1
<b>Lecture 18:</b>	Credit Rating Agencies in India: CRISIL, CARE, ICRA, Their Role	1
<b>Lecture 19:</b>	Practical Session: Portfolio Construction Using Excel	1
<b>Lecture 20:</b>	Case Study: Successful Portfolio Management Strategies	1
<b>Lecture 21:</b>	Interactive Session & Quiz on Portfolio & Investment Avenues	1
<b>Lecture 22:</b>	Modern Portfolio Theory (MPT) and Diversification	1
<b>Lecture 23:</b>	Asset Allocation Strategies: Strategic vs. Tactical	1
<b>Lecture 24:</b>	Introduction to Portfolio Rebalancing Techniques	1
<b>Unit III: Derivatives &amp; Risk Management</b>		
<b>Lecture 25:</b>	Basics of Derivatives: Forwards, Futures, Options, and Swaps	1
<b>Lecture 26:</b>	Derivatives Market in India: SEBI Regulations & Role of Exchanges	1
<b>Lecture 27:</b>	Futures & Options Trading: Mechanism, Payoff Structure	1
<b>Lecture 28:</b>	Hedging, Speculation & Arbitrage Strategies in Derivatives	1
<b>Lecture 29:</b>	Role of Derivatives in Portfolio Risk Management	1

<b>Lecture 30:</b>	Alternative Investments: Hedge Funds, Private Equity, Venture Capital	1
<b>Lecture 31:</b>	Case Study: Hedging Strategies Used by Large Investors	1
<b>Lecture 32:</b>	Discussion & Quiz on Derivatives & Risk Management	1
<b>Lecture 33:</b>	Practical Session on Options Pricing & Strategies	1
<b>Lecture 34:</b>	Credit Derivatives and Credit Default Swaps	1
<b>Lecture 35:</b>	Risk Metrics: Value at Risk (VaR), Stress Testing	
<b>Lecture 36:</b>	Derivative Failures: Lessons from Global Crises (e.g., LTCM, 2008 Crash)	
<b>Unit IV: Regulatory Framework &amp; Financial Planning</b>		
<b>Lecture 37:</b>	SEBI & RBI Regulations on Capital Markets & Investor Protection	1
<b>Lecture 38:</b>	Role of Government & Corporate Governance in Investment	1
<b>Lecture 39:</b>	Investor Rights & SEBI Complaints Redress System	1
<b>Lecture 40:</b>	Personal Financial Planning: Budgeting, Tax Planning	1
<b>Lecture 41:</b>	Insurance & Investment: Life, Health, Liability Insurance	1
<b>Lecture 42:</b>	Case Study: Financial Planning for Young Professionals	1
<b>Lecture 43:</b>	Financial Inclusion & Digital Banking Revolution in India	1
<b>Lecture 44:</b>	Discussion on SEBI & RBI's Role in Investor Protection	1
<b>Lecture 45:</b>	Interactive Session: Portfolio Simulation Exercise	1
<b>Lecture 46:</b>	Tax-Saving Investment Options under Section 80C	1
<b>Lecture 47:</b>	Retirement Planning and Pension Products	1
<b>Lecture 48:</b>	Behavioral Biases in Personal Financial Planning	1
<b>Unit V: Contemporary Trends &amp; Innovations in Investment Management</b>		
<b>Lecture 49:</b>	Algorithmic Trading & High-Frequency Trading	1
<b>Lecture 50:</b>	Cryptocurrency & Blockchain Technology in Investment	1
<b>Lecture 51:</b>	ESG (Environmental, Social, Governance) & Ethical Investing	1
<b>Lecture 52:</b>	FinTech & Robo-Advisors in Investment Decision Making	1
<b>Lecture 53:</b>	Government Investment Schemes: PPF, NPS, Sovereign Gold Bonds, Atal Pension Yojana	1
<b>Lecture 54:</b>	Case Study: How Digital Assets Are Reshaping Investment Strategies	1
<b>Lecture 55:</b>	Structural Changes & Future of Investment Industry	1
<b>Lecture 56:</b>	Final Revision & Q&A Session	1
<b>Lecture 57:</b>	Course Recap & Final Quiz	1
<b>Lecture 58:</b>	Crowdfunding and Peer-to-Peer Lending Platforms	1
<b>Lecture 59:</b>	Role of AI in Portfolio Optimization and Advisory	1
<b>Lecture 60:</b>	International Investing & Currency Risk Management	1



**School of Management**

**Doon University, Dehradun**

**Course –B.Com(Hons) Full Time Program as per NEP-2020**

**2025-2027**

**Course Code: COC451**

**Core Compulsory/Elective: Core compulsory**

**Compulsory Course Title: Advanced Financial Accounting ( SEM VIII)**

**Credit:4 (L-3 T-1 P-0)**

### **Course Objective**

- 1 . The basic purpose of this course is to provide students knowledge of accounting concepts and methodology in detail.
2. The emphasis is on the acquaints them with the changes taking place in the preparation and presentation of financial statements.
3. Enable students to acquire knowledge and apply the same practically.
4. To familiarize the students with the special types of accounting techniques for preparing accounts in different types of business organisations.

### **Course Outcomes**

Course	Description	Blooms
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Outcomes		Taxonomy
CO 1	Understand the theoretical framework of accounting.	Remember (B1)
CO 2	Explain and understand the concept of how to prepare financial statements.	Understand (B2)
CO 3	Strengthening and develop ability to develop and learn accounting for hire purchase transactions, leases, branches and departments	Apply (B3)
CO 4	Evaluate and develop ability to calculate and understand and develop the skill of preparation of accounts for partnership firm and prepare accounts for dissolution of a partnership firm	Analyze (B4)
CO 5	Apply logically and understand and develop the skill of analysis of Financial Statements using Ratio Analysis and Cash Flow Analysis.	Create (B5)

### Course Contents

<b><u>Unit-1: Introduction</u></b>
Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information,

Preparation of Financial Statements of a non profit organisations.
<b><u>Unit-2: Special types of Accounting</u></b>
Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches. Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method)
(Relevant accounting Standards as applicable)
<b><u>Unit-3 Preparation of Financial Statements</u></b>
Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with adjustments, Preparation of Fund Flow Statements.
<b><u>Unit-4: Accounting for Partnership Firm</u></b>
Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities
<b><u>Unit-5: Financial Statement Analysis :</u></b>
Objectives, importance and limitations, Accounting Ratios: Meaning, Objectives, classification and computation. (A Project to be made using these Financial Analysis Technique)
<p><b>Suggested Reading:</b></p> <ul style="list-style-type: none"> <li>• Grewal, T S. <i>Introduction to Accounting</i>. S Chand and Company, New Delhi.</li> <li>• Monga, J R. <i>Basic Corporate Accounting</i>. Mayur Publication, New Delhi.</li> <li>• Monga, J R. <i>Basic Financial Accounting</i>. Mayur Publication, New Delhi.</li> <li>• Sehgal, Ashok &amp; Deepak Sehgal. <i>Fundamentals of Financial Accounting</i>. Taxmann, New Delhi.</li> <li>• Charles T Horngren, Gart L Sundem, John A. Elliot and Donna R Philbrick. <i>Introduction to Financial Accounting</i>, Pearson.</li> <li>• Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, <i>Accounting Information Systems: A cycle Approach</i>. Publisher Wiley</li> <li>• Marshall, B Romney and Paul, John Steinbart, <i>Accounting Information Systems</i>, Pearson Education Limited.</li> <li>• Robert, L. Hurt, <i>Accounting Information Systems: Basic Concepts and Current Issues</i>, McGraw Hill.</li> </ul>



### **Lecture Plan (45 Lectures)**

<b>Unit 1: Introduction</b>		<b>Hours required</b>
<b>Lecture 1</b>	Accounting Principles, Concepts and Conventions	1
<b>Lecture 2</b>	Basic Terms: Capital, Revenue, Expense, Income	1
<b>Lecture 3</b>	Accounting Standards: Need, Overview of AS & Ind AS, Accounting process	1
<b>Lecture 4</b>	Journal Entries – Basic Concept and Rules	1
<b>Lecture 5</b>	Ledger Posting and Balancing	1
<b>Lecture 6</b>	Trial Balance – Meaning, Objectives, Errors	1
<b>Lecture 7</b>	Final Accounts Overview – Trading, P&L, and Balance Sheet	1
<b>Lecture 8</b>	Capital, Revenue and Deferred Revenue Expenditure/Receipts	1
<b>Lecture 9</b>	Financial Statement Preparation – Sole Proprietorship with adjustments	1
<b>Lecture 10</b>	Financial Statement Preparation – Non-Profit Organisations	1
<b>Unit 2: Special Types of Accounting</b>		
<b>Lecture 11</b>	Hire Purchase Accounting – Concept and Interest Calculation	1
<b>Lecture 12</b>	Hire Purchase – Partial and Full Repossession	1
<b>Lecture 13</b>	Hire Purchase – Profit Computation (Stock and Debtors System)	1
<b>Lecture 14</b>	Lease Accounting – Concept and Classification	1
<b>Lecture 15</b>	Lease Accounting – Simple Practical Problems	1
<b>Lecture 16</b>	Branch Accounting – Dependent Branch (Debtors System)	1
<b>Lecture 17</b>	Branch Accounting – Stock and Debtors System	1
<b>Lecture 18</b>	Branch Accounting – Independent Branch (Overview)	1
<b>Lecture 19</b>	Departmental Accounting – Concept and Basis of Allocation	1
<b>Lecture 20</b>	Methods of Departmental Accounting	1
<b>Unit 3: Preparation of Financial Statements</b>		
<b>Lecture 21</b>	Preparation of Trading and Profit & Loss Account (Format + Concept)	1
<b>Lecture 22</b>	Preparation of Balance Sheet with Adjustments	1
<b>Lecture 23</b>	Practical on Financial Statements (Comprehensive Example)	1
<b>Lecture 24</b>	Fund Flow Statement – Introduction and Concept, working capital changes	1
<b>Lecture 25</b>	Fund Flow Statement – Preparation of Statement of Changes	1
<b>Lecture 26</b>	Fund Flow Statement – Preparation of Fund Flow Statement	1
<b>Lecture 27</b>	Practical Problems on Fund Flow Statements	1
<b>Unit 4: Accounting for Partnership Firm</b>		
<b>Lecture 28</b>	Partnership Fundamentals – Introduction & Features	1
<b>Lecture 29</b>	Admission of a Partner – Overview and Goodwill	1
<b>Lecture 30</b>	Retirement of a Partner – Overview	1

<b>Lecture 31</b>	Death of a Partner – Overview	1
<b>Lecture 32</b>	Dissolution of Firm – Concept and Journal Entries	1
<b>Lecture 33</b>	Insolvency of Partners – Garner vs. Murray Rule	1
<b>Lecture 34</b>	Gradual Realisation of Assets – Introduction	1
<b>Lecture 35</b>	Piecemeal Distribution of Cash – Proportionate Capital Method	1
<b>Lecture 36</b>	Practical Problems on Piecemeal and Dissolution	1
<b>Unit 5: Financial Statement Analysis</b>		
<b>Lecture 37</b>	Financial Statement Analysis – Objectives and Importance	1
<b>Lecture 38</b>	Limitations of Financial Statement Analysis	1
<b>Lecture 39</b>	Accounting Ratios – Concept and Classification	1
<b>Lecture 40</b>	Profitability Ratios – Computation, interlinking ratios,	1
<b>Lecture 41</b>	Liquidity and Solvency Ratios – Computation	1
<b>Lecture 42</b>	Activity Ratios – Computation	1
<b>Lecture 43</b>	Project Work Guidance – Ratio Analysis and Report Writing	1
<b>Lecture 44</b>	Ethical Issues in Accounting and Introduction to IFRS	1
<b>Lecture 45</b>	Revision and Doubt Clearing Session	1



**School of Management**  
**Doon University, Dehradun**  
**Course – BCom (Honours) (Three-Years Full Time Program) as per NEP-2020**  
**2024-2026**

**Course Code: COE112**  
**Core Compulsory/Elective: Elective**  
**Course Title: Personal Tax Planning ( SEM VIII)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

- 1) To provide basic knowledge of income tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.
- 2) The objective of this course is to familiarize the students with latest provisions of Indian Tax Laws to derive maximum possible tax benefits admissible under the law.

- 3) To provide basic knowledge and equip students with the application of principles and provisions of the Income-tax Act, applicable to individuals and the relevant Rules; and to enable the students to apply them to real world situations.

### **Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	Meaning, objectives and basic framework of Tax Planning along with the basics of Tax Planning.	Define (B1)
<b>CO 2</b>	Taxation in reference to salary income and agriculture including Computation of Tax with other prerequisites.	Outline (B2)
<b>CO 3</b>	Taxation of business gains, the methodology required and scheme of deductions and allowances.	Inspect (B4)
<b>CO 4</b>	Taxation on Income from different types of lent out property, including classification on type of agreement.	Classify (B4)
<b>CO 5</b>	Taxation of Income from Capital gains and other niche sources.	Elaborate (B6)

### **Course Structure**

<b>Unit 1: Concept of Tax Planning ((Total no of Lectures 6)</b>
Meaning of tax planning, tax avoidance, tax evasion & tax management. Objective of tax planning. Basic framework of Income tax law; meaning of few frequently used terms like assesses, previous year, assessment year, Gross total income, Total taxable income. Tax Planning with reference to Residential status – Relevance of residential status in computing taxable income.
<b>Unit 2: Tax Planning with Reference to Salary Income (Total no of Lectures 6)</b>
Provisions in brief relating to concept of agricultural income and tax treatment and tax planning of agricultural income. Computation of income under the head salary. Taxation of Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances, retirement benefits like gratuity.

<b>Unit 3: Computation of Income and Tax from Business (Total no of Lectures 6)</b>	
Profits and gains of business or profession: Basis of charge, computing business or profession income, the relevance of method of accounting, scheme of deductions and allowances, specific deductions and disallowances.	
<b>Unit 4: Tax Planning in relation to Income from House Property</b>	<b>(Total no of Lectures 6)</b>
Basis of charge, computing income from letting out, self-occupied and partly let out and partly self-occupied, provisions related to unrealised rent, taxation of arrears of rent.	
<b>Unit 5: Computation of Income Capital gains (Total no of Lectures 6)</b>	
Basis of charge, capital asset, transfer of a capital asset, consideration, cost of acquisition, cost of improvement, indexation, computation of capital gains. Income from other sources: Basis of charge, the relevance of method of accounting, dividend, interest on securities, winnings from lotteries, crossword puzzle, horse race, and card games and their taxation.	

### **Suggested Readings**

1. Singhania, Vinod K. and Singhania, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2017.
2. Ahuja, G. and Gupta, R., Corporate Tax Planning and Management. Bharat Law House, Delhi, 2017.
3. Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. Sahitya Bhawan, Agra, 2017.
4. Mehrotra, H.C. and Goyal, S.P., Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts), Sahitya Bhawan, Agra, 2016.
5. Jain, R.K., Ayakar Vidhan avam Likhankan, Rajeev Bansal Publications, 2017.

### **Lecture Plan – Personal Taxation (30 Lectures)**

<b>Unit I: Introduction to Tax planning</b>		
<b>S. No of Lectures</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Meaning of tax planning, tax avoidance, tax evasion & tax management	1
<b>Lecture 2</b>	Objective of tax planning	1
<b>Lecture 3</b>	Basic framework of Income tax law	1
<b>Lecture 4</b>	Meaning of few frequently used terms like assesses, previous year and assessment year	1
<b>Lecture 5</b>	Gross total income and Total taxable income	1
<b>Lecture 6</b>	Tax Planning with reference to Residential status –	1

	Relevance of residential status in computing taxable income	
<b>Unit II: Provisions Regarding the Concept</b>		
<b>Lecture 7</b>	Provisions in brief relating to concept of agricultural income and tax treatment	1
<b>Lecture 8</b>	Tax planning of agricultural income	1
<b>Lecture 9</b>	Computation of income under the head salary	1
<b>Lecture 10</b>	Taxation of Bonus, Fees, Commission and Allowances	1
<b>Lecture 11</b>	Valuation of perquisites	1
<b>Lecture 12</b>	Retirement benefits like gratuity	1
<b>Computation of Income</b>		
<b>Lecture 13</b>	Profits and gains of business or profession	1
<b>Lecture 14</b>	Basis of charge	1
<b>Lecture 15</b>	Computing business or profession income	1
<b>Lecture 16</b>	The relevance of method of accounting	1
<b>Lecture 17</b>	Scheme of deductions and allowances	1
<b>Lecture 18</b>	Specific deductions and disallowances	1
<b>Unit IV: Computations and Provisions</b>		
<b>Lecture 19</b>	Basis of charge	1
<b>Lecture 20</b>	Computing income from letting out property	1
<b>Lecture 21</b>	Computing income from self-occupied property	1
<b>Lecture 22</b>	Computing income from partly let out and partly self-occupied property	1
<b>Lecture 23</b>	Provisions related to unrealised rent	1
<b>Lecture 24</b>	Taxation of arrears of rent	1
<b>Unit V: Methods of Accounting</b>		
<b>Lecture 25</b>	Basis of charge, capital asset, transfer of a capital asset and consideration	1
<b>Lecture 26</b>	Basis of charge cost of acquisition and cost of improvement	1
<b>Lecture 27</b>	Basis of charge indexation and computation of capital gains	1
<b>Lecture 28</b>	Income from other sources	1
<b>Lecture 29</b>	The relevance of method of accounting	1
<b>Lecture 30</b>	Interest on securities, winnings from lotteries, crossword puzzle, horse race, and card games and their taxation	1



**School of Management**  
**Doon University, Dehradun**  
**Course – BCom (Three-Years Full Time Program) as per NEP-2020**  
**2024-2026**

**Course Code: COE113**

**Core Compulsory/Elective: Elective**

**Course Title: Green and Sustainable Finance ( SEM VIII)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

1. To explore the principles of Green Finance and sustainable development along with their importance and history.
2. To study the framework and regulations required to maintain and Green industry, including market and product requirements.
3. To study actual assessment techniques than may be used to assess Green Projects and their need.

**Course Outcomes**

Course Outcomes	Description	Blooms Taxonomy
CO 1	Define key concepts of sustainable and green finance, its global goals and history.	Define (B1)
CO 2	A dive into ESG, their role and how they are used to help achieve sustainability along with related topics such as climate change and how they are folded into finance.	Understand (B2)

<b>CO 3</b>	The details of how Green Finance is practiced, regulated and maintained. A study of the industry and sustainable finance products.	Examine (B4)
<b>CO 4</b>	Study of Climate change and the markets affecting them, along with the framework used for their maintenance.	Analyze(B4)
<b>CO 5</b>	Assessment techniques used to select Green and Sustainable Projects and other uses of data in Green Finance.	Assess(B5)

### **Course Structure**

<b>Unit 1: Foundational Concepts (Total no of Lectures 10)</b>
Introduction to Sustainable Finance, Defining sustainable finance and its importance. Role of sustainable finance in achieving global goals (e.g., Sustainable Development Goals, Paris Agreement). The connection between sustainability and financial performance.
<b>Unit 2: Environmental, Social, and Governance (ESG) (Total no of Lectures 09)</b>
Sustainability, ESG, and Finance: Understanding Environmental, Social, and Governance (ESG) factors. Integrating ESG into financial decision-making. Sustainability data, accounting, and reporting standards. Sustainable finance policies and regulations. Climate Change and Finance
<b>Unit 3: Sustainable Finance in Practice (Total no of Lectures 08)</b>
Sustainable Finance Financing and Investing: Responsible and sustainable banking practices: Green and sustainable banking practices. Sustainable investment strategies. Green bonds and other sustainable finance products. Sustainable Finance Regulation and Self- Regulation. Sustainable Finance Products: Various sustainable finance products, such as green loans, green finance, sustainable loans, and impact investments.
<b>Unit 4: Climate Change Finance and Investment (Total no of Lectures 08)</b>
Climate change finance strategies and instruments. Carbon pricing, trading, and markets. Green bonds pricing and valuation. Green banking and funds. Challenges and barriers in green finance. Sustainable Reporting and Disclosure Practices: Sustainable reporting frameworks and standards. Disclosure requirements for sustainable investments.
<b>Unit 5: Financial Modelling for Sustainable Projects (Total no of Lectures 10)</b>
Role of governments and central banks in promoting green finance. Financial modelling techniques for assessing sustainability projects. Machine Learning for Climate and Carbon Finance: Using data analytics and machine learning for climate and carbon finance.

### **Suggested Readings**

Schoenmaker, Dirk, and Willem Schramade. *Principles of sustainable finance*. Oxford University Press, 2018.  
Lehner, Othmar M. *Routledge handbook of social and sustainable finance*. Routledge, 2016.  
Simon Thompson. *Green and Sustainable Finance*. Chartered Banker Series, 6.  
Cato, Molly Scott. *Green economics: an introduction to theory, policy and practice*. Routledge.

<b>Unit I: Foundational Concepts</b>		
<b>S. No of Lectures</b>	<b>Topics</b>	<b>Lectures required</b>
<b>Lecture 1</b>	Introduction to Sustainable Finance	1
<b>Lecture 2</b>	Defining sustainable finance	1
<b>Lecture 3</b>	Importance of sustainable finance	1
<b>Lecture 4</b>	Role of sustainable finance in achieving global goals	1
<b>Lecture 5</b>	Sustainable Development Goals	1
<b>Lecture 6</b>	Need for sustainable development	1
<b>Lecture 7</b>	Paris Agreement	1
<b>Lecture 8</b>	Other historic events	1
<b>Lecture 9</b>	Key concepts	1
<b>Lecture 10</b>	The connection between sustainability and financial performance.	1
<b>Unit II: Environmental, Social, and Governance (ESG)</b>		
<b>Lecture 11</b>	Introduction to ESG	1
<b>Lecture 12</b>	Sustainability, ESG, and Finance	1
<b>Lecture 13</b>	Understanding Environmental, Social, and Governance (ESG) factors	1
<b>Lecture 14</b>	Integrating ESG into financial decision-making	1
<b>Lecture 15</b>	Sustainability data accounting	1
<b>Lecture 16</b>	Reporting standards	1
<b>Lecture 17</b>	Government intervention	1
<b>Lecture 18</b>	Sustainable finance policies and regulations	1
<b>Lecture 19</b>	Climate Change and Finance	1
<b>Unit III: Sustainable Finance in Practice</b>		
<b>Lecture 20</b>	Sustainable Finance Financing and Investing	1
<b>Lecture 21</b>	Responsible and sustainable banking practices	1
<b>Lecture 22</b>	Green and sustainable banking practices	1
<b>Lecture 23</b>	Sustainable investment strategies	1
<b>Lecture 24</b>	Green bonds and other sustainable finance products	1
<b>Lecture 25</b>	Sustainable Finance Regulation and Self- Regulation	1
<b>Lecture 26</b>	Sustainable Finance Products	1
<b>Lecture 27</b>	Various sustainable finance products, such as green loans, green finance, sustainable loans, and impact investments	1
<b>Unit IV: Climate Change Finance and Investment</b>		
<b>Lecture 28</b>	Climate change finance strategies and instruments.	1
<b>Lecture 29</b>	Carbon pricing, trading, and markets	1
<b>Lecture 30</b>	Carbon markets	1
<b>Lecture 31</b>	Green bonds pricing and valuation.	1
<b>Lecture 32</b>	Green banking and funds	1
<b>Lecture 33</b>	Challenges and barriers in green finance.	1
<b>Lecture 34</b>	Sustainable Reporting and Disclosure Practices	1
<b>Lecture 35</b>	Sustainable reporting frameworks and standards.	1
<b>Lecture 36</b>	Disclosure requirements for sustainable investments.	1
<b>Unit V: Financial Modelling for Sustainable Projects</b>		
<b>Lecture 37</b>	Role of governments and central banks in promoting green finance.	1
<b>Lecture 38</b>	Policies and plans	1



<b>Lecture 39</b>	Financial modelling techniques for assessing sustainability projects.	1
<b>Lecture 40</b>	Some financial models	1
<b>Lecture 41</b>	Machine Learning for Climate and Carbon Finance	1
<b>Lecture 42</b>	Types and histories of machine learning	1
<b>Lecture 43</b>	Using data analytics and machine learning for climate	1
<b>Lecture 44</b>	Data Analytics	1
<b>Lecture 45</b>	Carbon finance	1



**School of Management**  
**Doon University, Dehradun**  
**Course – B.Com/( Four-Years Full Time Program) as per NEP-2020**  
**2025-2029**

**Course Code: COE114**

**Core Compulsory/Elective: Elective**

**Course Title: International Financial Management ( SEM VIII)**

**Credit:4 (L-3 T-1 P-0)**

**Course Objectives**

- 1. To provide students with a thorough understanding of the global financial environment and the role of globalization in multinational financial management.**
- 2. To equip students with the knowledge and skills to analyze foreign exchange markets, manage risks, and evaluate capital structure decisions for multinational corporations (MNCs).**
- 3. To introduce advanced financial instruments and strategies, including interest rate swaps, currency swaps, and international fundraising techniques, to optimize financial decision-making in global mark.**

**Course Outcomes**

<b>Course Outcomes</b>	<b>Description</b>	<b>Blooms Taxonomy</b>
<b>CO 1</b>	<b>Understand and describe</b> the fundamentals of financial derivatives, including forwards, futures, options, and swaps, and their role in financial	Remember (B1)

	markets	Understand (B2)
<b>CO 2</b>	<b>Apply financial concepts to analyze foreign exchange markets, assess exchange rate movements, and identify foreign exchange risks faced by multinational corporations (MNCs)</b>	Apply (B3)
<b>CO 3</b>	<b>Analyze and assess</b> capital structure and investment decisions for MNCs using financial tools such as Net Present Value (NPV), Internal Rate of Return (IRR), and Adjusted Present Value (APV)	Analyze (B4)
<b>CO 4</b>	<b>Evaluate</b> risk management strategies to mitigate foreign exchange risk, country risk, and financial volatility in global markets.	Evaluate (B5)
<b>CO 5</b>	<b>Create and implement</b> financial solutions using advanced instruments like interest rate swaps, currency swaps, and international fundraising techniques to optimize multinational financial decisions	Create (B5)

### Course structure

**Unit I: Multinational Business Finance:** An overview, Agency Problem, Objectives of the Firm and Risk Management, International Financial Management and Domestic Financial Management, Motivations for International Finance. International Monetary System- The Gold Standard, The Bretton Woods System, The Flexible Exchange, Alternative Exchange Rate Systems, The European Monetary System, International Financial Institutions.

**Unit II: The Foreign Exchange markets** – Functions of the Foreign Exchange Market, The Foreign Exchange Rates- Direct and Indirect Quotations, Spot Market and Forward Market, Bid- Ask Spread, Interest Arbitrage- Covered Interest Arbitrage and Interest Parity Theory, Practical Examples, Theories of Foreign Exchange Rate Movement and International Parity Conditions- Purchasing Power Parity, International Fisher Effect

**Unit III: Management of Foreign Exchange Risk-** Translation Exposure, Comparison of Four Translation Methods, Transaction Exposure- Measurement and Management of Transaction Exposure, Economic Exposure- Transaction Exposure Versus Economic Exposure.

**Unit IV: Financial Management of the Multinational Firm-** Cost of Capital and Capital Structure of the Multinational Firm, Cost of Capital for MNCs v/s Domestic firms, International experiences on Cost of Capital, Multinational Capital Budgeting: Problems and issues in Foreign Investment Analysis, Techniques of Multinational Capital Budgeting- NPV, IRR, APV. Cash Flow Analysis, Techniques to Optimize Cash Flow- Leading and Lagging, Netting, Matching. Country Risk Analysis- Nature of Country Risk Assessment, Techniques to assess Country Risk, Ratios of Country Risk.

**Unit V: Managing Foreign Operations-** Eurocurrency markets- Eurocurrency Interest Rates,

Domestic Issues v/s Euro Issues, International Bonds Markets, External Commercial Borrowings, Performance of Indian Euro Issues, GDRs and ADRs; Growth of the Swap market, Interest Rate and Currency Swaps- Forms, Interest Rate Swaps: Examples from Indian and Global scenario.

### **Suggested Readings**

- Buckley, A. (2009). *Multinational Finance*. (5<sup>th</sup>ed.). Pearson Education.
- Shapiro, A.C. (2013). *Multinational Financial Management*. (10<sup>th</sup>ed.). John, Inc.
- Brigham, E.F., & Daves, P.R. (2016). *Intermediate Financial Management*. (12<sup>th</sup>ed.). South-Western.
- Resnick, B. G., & Eun, C. S. (2014). *International Financial Management*. (7<sup>th</sup>ed.). McGraw Hill International.
- Hull, J.C., & Basu, S. (2018). *Options futures and other derivatives*. (10<sup>th</sup>ed.). Prentice Hall of India.
- Madura, J. (2018). *International Financial Management*. (13<sup>th</sup>ed.). Cengage Learning India Pvt Ltd.
- Levi, M.D. (2018). *International Finance*. (6th ed.). Routledge Publications
- Vij, M. (2018). *International Financial Management* (3<sup>rd</sup> ed.). Excel Books

### **Lecture Plan – International Financial Management (45 Lectures)**

Lecture	Topic	Hours
Unit I: Introduction to Multinational Business Finance		
Lecture 1	Overview of Multinational Business Finance and its Importance	1
Lecture 2	Agency Problem, Objectives of the Firm, and Risk Management	1
Lecture 3	Differences Between International and Domestic Financial Management	1
Lecture 4	Evolution of the International Monetary System – The Gold Standard	1
Lecture 5	The Bretton Woods System and Its Impact on Global Finance	1
Lecture 6	Flexible Exchange Rate Systems and Alternative Exchange Rate Regimes	1
Lecture 7	The European Monetary System and Its Role in International Finance	1
Lecture 8	Functions of International Financial Institutions (IMF, World Bank, BIS)	1
Lecture 9	Case Studies and	1

	discussion on International Monetary System and Global Financial Policies	
Unit II: Foreign Exchange Markets and Exchange Rate Theories		
Lecture 10	Introduction to the Foreign Exchange Market and Its Functions	1
Lecture 11	Exchange Rate Quotations: Direct vs. Indirect, Spot vs. Forward	1
Lecture 12	Bid-Ask Spread and Interest Arbitrage – Covered Interest Arbitrage	1
Lecture 13	Interest Parity Theory and Its Applications	1
Lecture 14	Purchasing Power Parity (PPP) – Theoretical and Practical Perspectives	1
Lecture 15	International Fisher Effect (IFE) and Its Implications	1
Lecture 16	Real-World Examples of Exchange Rate Fluctuations	1
Lecture 17	Case Study: Currency Crises and Their Impact on MNCs	1
Lecture 18	Group Discussion on Recent Trends in Foreign Exchange Markets	1
Unit III: Managing Foreign Exchange Risk		
Lecture 19	Translation Exposure and Its Impact on Financial Statements	1
Lecture 20	Comparison of Four Translation Methods	1
Lecture 21	Transaction Exposure – Measurement and Management	1
Lecture 22	Hedging Techniques for Transaction Exposure (Forwards, Options, Futures)	1
Lecture 23	Economic Exposure vs. Transaction Exposure	1
Lecture 24	Strategies to Manage Economic Exposure (Operational Hedging)	1

Lecture 25	Practical Case Studies on Foreign Exchange Risk Management	1
Lecture 26	Simulation Activity: Hedging Foreign Exchange Risk	1
Lecture 27	Review and Q&A on Foreign Exchange Risk Management	1
Unit IV: Financial Management of Multinational Corporations		
Lecture 28	Capital Structure of MNCs vs. Domestic Firms	1
Lecture 29	International Experiences on Cost of Capital	1
Lecture 30	Foreign Investment Analysis – Key Challenges	1
Lecture 31	Techniques of Multinational Capital Budgeting – NPV, IRR, APV	1
Lecture 32	Cash Flow Analysis in Multinational Projects	1
Lecture 33	Techniques to Optimize Cash Flow – Leading, Lagging, Netting, Matching	1
Lecture 34	Understanding and Assessing Country Risk	1
Lecture 35	Techniques for Country Risk Assessment and Rating Agencies	1
Lecture 36	Case Study on Foreign Investment Decision-Making	1
Unit V: Managing Foreign Operations and Advanced Financial Instruments		
Lecture 37	Eurocurrency Markets and Eurocurrency Interest Rates	1
Lecture 38	International Bonds and External Commercial Borrowings	1
Lecture 39	Performance of Indian Euro Issues, GDRs, and ADRs	1
Lecture 40	Growth of the Swap Market – Interest Rate and Currency Swaps	1

Lecture 41	Practical Examples of Swap Transactions from Indian and Global Markets	1
Lecture 42	Group Case Study: Risk Management in Global Financial Markets	1
Lecture 43	Panel Discussion on Future Trends in International Financial Management	1
Lecture 44	Mock Test and Review Session	1
Lecture 45	Final Q&A, Course Wrap-up, and Feedback	1





