

|                |   |                  |                   |                    |                  |
|----------------|---|------------------|-------------------|--------------------|------------------|
| Discipline     | <b>COMMERCE</b>   |                  |                   |                    |                  |
| Course Code    | UK1DSCCOM101  |                  |                   |                    |                  |
| Course Title   | <b>Management Concepts and Practices</b>  |                  |                   |                    |                  |
| Type of Course | DSC   |                  |                   |                    |                  |
| Semester       | I   |                  |                   |                    |                  |
| Academic Level | 100-199   |                  |                   |                    |                  |
| Course Details | Credit  | Lecture per week | Tutorial per week | Practical per week | Total Hours/Week |
|                | 4   | 4 hours          | -                 | -                  | 4                |
| Pre-requisites | Basic understanding about the concept of management and practices in business organisations.  |                  |                   |                    |                  |
| Course Summary | The course provides a comprehensive study of management fundamentals, including its nature, evolution, functions, team dynamics, best practices, contemporary challenges, and the role of managers. |                  |                   |                    |                  |

### Detailed Syllabus:

| Module     | Unit                                    | Content  | Hrs |
|------------|---|--|-----|
| <b>I</b>   | <b>Evolution of Management Thoughts</b> |  | 12  |
|            | 1                                       | Nature and scope of Management. - Schools of Management thoughts- Management as a science as well as art- Management process.                      |     |
|            | 2                                       | Historical Evolution of Thoughts and its association with Organization Goals and Tasks   |     |
|            | 3                                       | Principles of management- F.W. Taylor's Scientific Management vs Henry Fayol's Principles –similarities and contradictions                         |     |
| <b>II</b>  | <b>Functions of Management</b>          |  | 12  |
|            | 4                                       | Planning: Types of plans, planning process. Business Plans and Projects Transforming Plan to viable projects                                       |     |
|            | 5                                       | Organizing: line and staff functions, centralization and decentralization, Changing Social dynamics and Resultant Organization Culture             |     |
|            | 6                                       | Staffing: Manpower Planning and Deployment, retention and development  |     |
|            | 7                                       | Directing: Principles of direction-- Coordination and Controlling. - Planning and Control –Standardization and Benchmarking for Controlling        |     |
| <b>III</b> | <b>Management Approaches</b>            |  | 12  |
|            | 8                                       | Manager vs leader- Leadership styles. - Leadership Styles and Organizational Efficiency- Analysing Roles of Great Leaders in Business and Industry |     |
|            | 9                                       | Management by Exception – Strategic use in Organizations   |     |
|            | 10                                      | Management by Objectives (MBO); process, benefits, limitations. Using MBO as a Planning Mechanism to achieve Goals                                 |     |
| <b>IV</b>  | <b>Team Management</b>                  |  | 12  |
|            | 11                                      | Team management-meaning- Types of teams -Creating effective teams  |     |

|          |                                  |   |    |
|----------|----------------------------------|---|----|
|          | 12                               | Team building: Purpose- self-management skills-Management games   |    |
|          | 13                               | Quality circles: Benefits- implementation in organizations.   |    |
| <b>V</b> | <b>Best Management Practices</b> |   | 12 |
|          | 14                               | TQM- Quality vs Total Quality Basic Principles of TQM   |    |
|          | 15                               | Change Management. – Factors demanding Change – Changing Environment and Managerial implications – Manager as a Change Agent<br>Role of Managers in the twenty first century. |    |
|          | 16                               | Case Studies on Best management practices-Success stories   |    |

### Recommended Books

Drucker, Peter, F, Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.

L.M Prasad (2021), Principles of management, Sultan Chand & Sons

R.S Davar, Management Process, Himalaya Publishing House

Rustum & Davan, Principles and practice of Management, Himalaya Publishing House.

Srinivasan & Chunawalla, Management Principles and Practice.

Laasch, Oliver (2021). Principles of Management, Sage publishers, UK

Sternad, Dietmar (2020) Effective Management, Mcmillan International

### Course Outcomes

| No.  | Upon completion of the course the graduate will be able to                            | Cognitive Level | PSO addressed |
|------|---|-----------------|---------------|
| CO-1 | Explain the scope of Management   | U               | PSO1<br>PSO3  |
| CO-2 | Describe the key concepts and principles associated with each function of management. | U               | PSO3          |
| CO-3 | Compare the different management approaches   | An              | PSO3          |
| CO-4 | Describe effective management teams and the purpose of team building                  | U               | PSO3          |
| CO-5 | Evaluate the best business management practices                                       | An, E           | PSO3<br>PSO14 |

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

|                |  |                  |                   |                    |                  |
|----------------|--|------------------|-------------------|--------------------|------------------|
| Discipline     | <b>COMMERCE</b>  |                  |                   |                    |                  |
| Course Code    | UK1DSCCOM102   |                  |                   |                    |                  |
| Course Title   | <b>Business Communication and Documentation</b>  |                  |                   |                    |                  |
| Type of Course | DSC  |                  |                   |                    |                  |
| Semester       | I  |                  |                   |                    |                  |
| Academic Level | 100 - 199  |                  |                   |                    |                  |
| Course Details | Credit   | Lecture per week | Tutorial per week | Practical per week | Total Hours/Week |
|                | 4  | 4 hours          |                   |                    | 4                |
| Pre-requisites | Students are aware of the concept of communication and its significance in Business Organisations.   |                  |                   |                    |                  |
| Course Summary | This course is to develop an understanding of the concept of business communication and group communication, its process and dimensions and enable the students to identify various business documents and reports and to prepare Business correspondence. |                  |                   |                    |                  |

### Detailed Syllabus:

| Module     | Unit  | Contents  | Hrs |
|------------|---|---|-----|
| <b>I</b>   | <b>Introduction to Business Communication</b> |   | 12  |
|            | 1   | Meaning and Concept of Business Communication- Formal and Informal Communication-Inter personnel communication  |     |
|            | 2   | Business Communication- Objectives and Principles of effective business communication- Importance of business communication   |     |
|            | 3   | Dimensions of business communication  |     |
|            | 4   | Process of Business Communication-Barriers to business communication- Communication situations.in organisations   |     |
| <b>II</b>  | <b>Business Correspondence</b>                |   | 12  |
|            | 5   | Business Letter-Principles- Importance- Essentials  |     |
|            | 6   | Types of business letters -Personalized stand letters, enquiries, customers' complaints- collection letters- Sales letters- Application letters- Resumes- Interviews-Negotiations- preparation Frequently Asked Questions- Chatbots |     |
|            | 7   | Business letters/Letter of enquiries -Quotations and offers   |     |
|            | 8   | Business correspondence and Digitalisation -Application of AI in business communication- Brainstorming  |     |
|            | 9   | Useful Tips for preparation of Business Letter Writing- Non-verbal cues   |     |
| <b>III</b> | <b>Group Communication</b>                    |   | 12  |
|            | 10  | Group Communication -Meaning- Types-Group Discussion  |     |
|            | 11  | Business meetings- Need and Importance of Meetings, Conduct of Meeting, Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda, minutes and Resolutions  |     |
|            | 12  | Conference- Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Video and Tele – Conferencing  |     |
|            | 13  | Public Relations –Meaning, Functions of PR Department   |     |

|           |                               |   |    |
|-----------|-------------------------------|---|----|
|           | 14                            | Social media communication-Impact   |    |
| <b>IV</b> | <b>Business Documentation</b> |   | 12 |
|           | 15                            | Meaning – Scope of business documentation -Principles of keeping business documents                               |    |
|           | 16                            | Filing- Meaning-Different types of filing systems   |    |
|           | 17                            | Indexing- Meaning- Different types of indexing  |    |
|           | 18                            | Business Notices preparation  |    |
| <b>V</b>  | <b>Business Reports</b>       |   | 12 |
|           | 19                            | Introduction, Business Proposal, Executive Summary  |    |
|           | 20                            | Characteristics of good business report   |    |
|           | 21                            | Drafting an Analytical or Investigative Report  |    |
|           | 22                            | Individual or Committee/Sub-committee Report, Annual Report   |    |
|           | 23                            | Emerging trends in business communication- new age communication channels and internet and business documentation |    |

### Course Outcomes

| No.  | Upon completion of the course the graduate will be able to             | Cognitive Level | PSO addressed |
|------|--|-----------------|---------------|
| CO-1 | Relate the process of communication                                    | R, U            | PSO1          |
| CO-2 | Prepare documents for business correspondence                          | Ap              | PSO1          |
| CO-3 | Describe the procedure of conducting Business meetings and conferences | U               | PSO12         |
| CO-4 | Prepare various Business Reports                                       | U, Ap           | PSO14         |

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

| CO No. | CO   | PO/PSO       | Cognitive Level | Knowledge Category | Lecture (L)/Tutorial (T) | Practical (P) |
|--------|--|--------------|-----------------|--------------------|--------------------------|---------------|
| 1      | Relate the process of communication                                    | PSO1<br>PO4  | R, U            | C                  |                          |               |
| 2      | Prepare documents for business correspondence                          | PSO1<br>PO3  | Ap              | C                  |                          |               |
| 3      | Describe the procedure of conducting Business meetings and conferences | PSO12<br>PO3 | U               | P                  |                          |               |
| 4      | Prepare various Business Reports                                       | PSO14<br>PO1 | U, Ap           | C                  |                          |               |

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

|                |  |                  |                   |                    |                  |
|----------------|--|------------------|-------------------|--------------------|------------------|
| Discipline     | <b>COMMERCE</b>  |                  |                   |                    |                  |
| Course Code    | UK1DSCCOM103   |                  |                   |                    |                  |
| Course Title   | <b>Dynamics of Business Environment</b>  |                  |                   |                    |                  |
| Type of Course | DSC  |                  |                   |                    |                  |
| Semester       | I  |                  |                   |                    |                  |
| Academic Level | 100-199  |                  |                   |                    |                  |
| Course Details | Credit   | Lecture per week | Tutorial per week | Practical per week | Total Hours/Week |
|                | 4  | 4 hours          | -                 | -                  | 4                |
| Pre-requisites | Basic awareness of different types of business organisations   |                  |                   |                    |                  |
| Course Summary | The course covers the holistic understanding of the internal and external factors impacting businesses, including economic, social, political, legal, technological, and global aspects, along with a focus on Foreign Direct Investment (FDI) in India. |                  |                   |                    |                  |

#### Detailed Syllabus:

| Module | Unit   | Contents  | Hrs       |
|--------|--|---|-----------|
| I      | <b>Introduction to Business Environment</b>        |   | <b>12</b> |
|        | 1  | Business Environment: Meaning, Scope and Significance   |           |
|        | 2  | Factors affecting business environment  |           |
|        | 3  | Micro-Environment meaning-classification<br>Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity.<br>External Environment: Customers, suppliers, distributors, Competitors, Society |           |
|        | 4  | Macro Components: Demographic, Natural, Economic, Social, Cultural, Political, Technological, Legal and International   |           |
| II     | <b>Economic Environment</b>                        |   | <b>12</b> |
|        | 5  | Factors of Economic Environment-Nature and structure of the Economy-Economic policies, Economic conditions- NITI Ayog – National Development Council. Economic Reforms and New Economic Policy  |           |
| III    | <b>Ethical Foundations in Business Environment</b> |   | <b>12</b> |
|        | 6  | Concept of Social Responsibility, Social ethics, social audit   |           |
|        | 7  | GST and their Impact – Political Stability – Legal Environment – Legal Changes, Consumer Protection Act, FEMA.  |           |
| IV     | <b>Global Environment of Business</b>              |   | <b>12</b> |
|        | 8  | Globalization – Meaning -History and significance–GATT, WTO-Functions.  |           |
|        | 9  | Dynamics of International Business- Benefits and challenges of International Business- Domestic vs International Business.  |           |
| V      | <b>Foreign Direct Investment</b>                   |   | <b>12</b> |
|        | 10   | FDI- Meaning, nature and scope  |           |
|        | 11   | Factors influencing FDI   |           |
|        | 12   | FDI in India -Case studies  |           |

**Recommended Books:**

Francis Cherunilam – Business Environment – Himalaya Publishing House  
 Justin Paul and Sreenivasan – Business Environment and Policy – McGraw-Hill Education  
 K. Aswathappa – Business Environment: Text and Cases – Himalaya Publishing House  
 B. Shivani – Business Environment and Entrepreneurship – Excel Books  
 John D. Daniels and Lee H. Radebaugh – International Business: Environment and Operations – Pearson

**Course Outcomes**

| No. | Upon completion of the course the graduate will be able to                             | Cognitive Level | PSO addressed |
|-----|--|-----------------|---------------|
| CO1 | Identify the key factors that influence the business environment.                      | U               | PSO1          |
| CO2 | Analyse the impact of economic policies on business decision making                    | An              | PSO1          |
| CO3 | Describe the concept of social responsibility in business                              | U               | PSO1          |
| CO4 | Compare the challenges and benefits of national and international business operations. | An              | PSO1<br>PSO5  |
| CO5 | Analyse the impact of FDI in economic development of India                             | An              | PSO5          |

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

| CO No. | CO  | PO/PSO      | Cognitive Level | Knowledge Category | Lecture (L)/Tutorial (T) | Practical (P) |
|--------|---|-------------|-----------------|--------------------|--------------------------|---------------|
| CO1    | Identify the key factors that influence the business environment.   | PO1<br>PSO1 | U               | C                  | L                        |               |
| CO2    | Analyse the impact of economic policies on business decision making | PO1<br>PSO1 | An              | C                  | L                        |               |
| CO3    | Describe the concept of social responsibility in business           | PSO1        | U               | C                  | L                        |               |
| CO4    | Compare the challenges and  | PO1         | An              | C                  | L                        |               |

|                |   |                  |                   |                    |                  |
|----------------|---|------------------|-------------------|--------------------|------------------|
| Discipline     | <b>COMMERCE</b>   |                  |                   |                    |                  |
| Course Code    | UK1DSCCOM104  |                  |                   |                    |                  |
| Course Title   | <b>Indian Financial System</b>  |                  |                   |                    |                  |
| Type of Course | <b>DSC</b>  |                  |                   |                    |                  |
| Semester       | I   |                  |                   |                    |                  |
| Academic Level | 100 – 199   |                  |                   |                    |                  |
| Course Details | Credit  | Lecture per week | Tutorial per week | Practical per week | Total Hours/Week |
|                | 4   | 4 hours          | -                 |                    | 4                |
| Pre-requisites | Students are aware of the financial system and institutions such as RBI, SEBI   |                  |                   |                    |                  |
| Course Summary | The course provides a detailed examination of India's financial infrastructure, covering markets, institutions, services, instruments, and regulations. |                  |                   |                    |                  |

### Course Outcomes

#### Detailed Syllabus

| Module     | Unit   | Content   | Hrs |
|------------|--|---|-----|
| <b>I</b>   | <b>Introduction to Financial System</b>        |   | 12  |
|            | 1  | Indian financial system-Components-- Meaning- Structure   |     |
|            | 2  | Regulators in the financial System- SEBI, RBI, IRDA   |     |
|            | 3  | Financial System and Economic Development   |     |
| <b>II</b>  | <b>Financial Institutions and Services</b>     |   | 12  |
|            | 4  | RBI and the Banking System – RBI and liquidity management   |     |
|            | 5  | SEBI-Role and functions of SEBI – regulatory functions – developmental functions  |     |
|            | 6  | Financial Services, Concept of Mutual Funds, venture financing and Crowd financing, financing for small enterprises and start-ups   |     |
| <b>III</b> | <b>Financial Markets- Primary Market</b>       |   | 10  |
|            | 7  | Primary market- Scope -Importance- Objectives   |     |
|            | 8  | Methods of floatation of capital -Public issue- Methods of public issue- IPO-FPO-e-IPO-Pricing of issues-Forms of offer documents- Book building process - Fixed price issue Vs Book building |     |
| <b>IV</b>  | <b>Financial Markets- Secondary Market</b>     |   | 14  |
|            | 9  | Secondary market- Significance-Primary market Vs Secondary market   |     |
|            | 10   | Stock exchanges- Role and functions of stock exchanges -Major stock exchanges in India -NSE-BSE- Indices  |     |
|            | 11   | Listing of securities -Requirements   |     |
|            | 12   | Depository system - Dematerialisation of securities   |     |
|            | 13   | Screen Based trading in stock exchange- Clearing and settlement   |     |
| <b>V</b>   | <b>Investor Protection Mechanisms in India</b> |   | 12  |
|            | 14   | Investor Education – SEBI and RBI   |     |
|            | 15   | Redressal of grievances in the financial System – SEBI, RBI, IRDA   |     |

| No.  | Upon completion of the course the graduate will be able to                     | Cognitive Level | PSO addressed |
|------|--|-----------------|---------------|
| CO-1 | Analyse the regulatory decisions of SEBI, RBI, IRDA on Indian Financial System | U, An           | PSO1          |
| CO-2 | Evaluate the working mechanism of Stock exchanges.                             | An, E           | PSO11         |
| CO-3 | Differentiate the Primary and Secondary Market Operations                      | U, An           | PSO1          |
| CO-4 | Explain the Investor Protection Mechanisms in India.                           | U               | PSO11         |

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

| CO No. | CO   | PO/PSO       | Cognitive Level | Knowledge Category | Lecture (L)/Tutorial (T) | Practical (P) |
|--------|--|--------------|-----------------|--------------------|--------------------------|---------------|
| 1      | Analyse the regulatory decisions of SEBI, RBI, IRDA on Indian Financial System | PO1<br>PSO1  | U, An           | C                  | L                        |               |
| 2      | Evaluate the working mechanism of Stock exchanges.                             | PSO11        | An, E           | P                  | L                        |               |
| 3      | Differentiate the Primary and Secondary Market Operations                      | PSO1         | U, An           | C                  | L                        |               |
| 4      | Explain the Investor Protection Mechanisms in India.                           | PO8<br>PSO11 | U               | C                  | L                        |               |

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

|      | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 | PSO11 | PSO12 | PSO13 | PSO14 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO 1 | 2    | -    | -    | -    | -    | -    |      |      |      |       | -     |       |       |       | 2   |     |     |     |     |     |     |     |
| CO 2 |      |      | -    | -    | -    | -    |      |      |      |       | 2     |       |       |       |     |     |     |     |     |     |     |     |
| CO 3 | -    | -    |      | -    |      | -    |      |      |      |       | 3     |       |       |       |     | -   |     |     |     |     |     |     |
| CO 4 | 2    | -    |      |      | -    | -    |      |      |      |       | -     |       |       |       | -   |     |     |     |     |     |     | 3   |



## Multi-Disciplinary Courses

|                |   |                  |                   |                    |                  |
|----------------|---|------------------|-------------------|--------------------|------------------|
| Discipline     | COMMERCE  |                  |                   |                    |                  |
| Course Code    | UK1MDCCOM100  |                  |                   |                    |                  |
| Course Title   | <b>Accounting for Everyone</b>  |                  |                   |                    |                  |
| Type of Course | MDC   |                  |                   |                    |                  |
| Semester       | I   |                  |                   |                    |                  |
| Academic Level | 100-199   |                  |                   |                    |                  |
| Course Details | Credit  | Lecture per week | Tutorial per week | Practical per week | Total Hours/Week |
|                | 3   | 3 hours          | -                 |                    | 3 hours          |
| Pre-requisites | No prior knowledge in accounting is required  |                  |                   |                    |                  |
| Course Summary | This course introduces non-commerce students to fundamental accounting principles, focusing on understanding key concepts, recording transactions, preparing trial balances, final accounts, and basics of budgetary control. Emphasis is placed on practical applications and foundational skills. |                  |                   |                    |                  |

### Detailed Syllabus:

| Module     | Unit   | Content   | Hrs      |
|------------|--|---|----------|
| <b>I</b>   | <b>Introduction to Accounting</b>            |   | <b>9</b> |
|            | 1  | Meaning and Importance of Accounting  |          |
|            | 2  | Objectives and relevance to business and individuals  |          |
|            | 3  | Basic accounting concepts and conventions -GAAP   |          |
|            | 4  | Key accounting terms: Transaction, Account, Asset, Liability, Capital, Income, Expense, Profit, Loss, Debit, Credit, Financial Year |          |
| <b>II</b>  | <b>Recording of Transactions</b>             |   | <b>9</b> |
|            | 5  | Features and types of recordable transactions   |          |
|            | 6  | Rules of Debit and Credit   |          |
|            | 7  | Double Entry System and journalizing transactions   |          |
|            | 8  | Preparation of Ledger (basic problems), preparation of cash book and understanding bank passbook posting.                           |          |
| <b>III</b> | <b>Preparation of Trial Balance</b>          |   | <b>9</b> |
|            | 9  | Understanding the trial balance and its importance  |          |
|            | 10   | Preparation of trial balance from ledger accounts   |          |
|            | 11   | Identifying and rectifying errors in trial balance  |          |
| <b>IV</b>  | <b>Final Accounts of Sole Proprietorship</b> |   | <b>9</b> |
|            | 12   | Understanding the Fundamental Accounting Equation   |          |
|            | 13   | Preparation of Trading and Profit and Loss Account  |          |
|            | 14   | Preparation of Balance Sheet (Statement of Financial Position)<br>(Problems with simple adjustments only)                           |          |
| <b>V</b>   | <b>Fundamental Budgetary Control</b>         |   | <b>9</b> |
|            | 15   | Introduction to personal budget   |          |
|            | 16   | Family budget, cash budget.   |          |
|            | 17   | Planning bank account balances and responsibility accounting  |          |

**Recommended Books:**

Maheshwari, S. N., & Maheshwari, S. K.. Financial accounting: A managerial emphasis. Vikas Publishing House.

Goyal, V. K., & Radhaswamy, M.. Accounting for management. Vikas Publishing House.

Gupta, A.. Financial accounting for management. McGraw Hill Education.

Tulsian, P. C., & Tulsian, B. Basics of accounting: Principles, concepts and procedures. S. Chand Publishing.

Kishore, R. M. Accounting made easy. Taxmann Publications.

Agrawal, B. M. . Accounting principles and practices. S. Chand Publishing.

Narayanaswamy, R. . Accounting: An introduction. PHI Learning Pvt. Ltd.

Grewal, T. S. . Corporate accounting. S. Chand Publishing.

**Course Outcomes**

| No.  | Upon completion of the course the graduate will be able to  | Cognitive Level | PSO addressed |
|------|---|-----------------|---------------|
| CO-1 | Understand the relevance of accounting.   | U               | PSO 1,8       |
| CO-2 | Apply key accounting concepts in financial planning   | Ap              | PSO 1,2,7     |
| CO-3 | Record transactions using the principles of debit and credit in the double-entry system.          | Ap              | PSO 1,2,7     |
| CO-4 | Prepare trial balances and understand their significance.   | Ap, An          | PSO 1,11      |
| CO-5 | Prepare basic financial statements including Trading and Profit & Loss Account and Balance Sheet. | Ap,An           | PSO 1,11      |
| CO-6 | Identify the relevance of budgets in financial planning.  | U,Ap            | PSO 1,2       |

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

*Note: 1 or 2 COs/module*

Accounting for Everyone: **Credits: 3:0:0 (Lecture: Tutorial: Practical)**

| CO No. | CO                                      | PO/PSO    | Cognitive Level | Knowledge Category | Lecture (L)/Tutorial (T) | Practical (P) |
|--------|---|-----------|-----------------|--------------------|--------------------------|---------------|
| CO-1   | Understand the relevance of accounting. | PSO 1,8   | U               | C                  | L                        |               |
| CO-2   | Apply key accounting                    | PSO 1,2,7 | Ap              | P                  | L                        |               |

|                |   |                  |                   |                    |                  |
|----------------|---|------------------|-------------------|--------------------|------------------|
| Discipline     | <b>COMMERCE</b>   |                  |                   |                    |                  |
| Course Code    | UK1MDCCOM101  |                  |                   |                    |                  |
| Course Title   | <b>Fundamentals of Investment</b>   |                  |                   |                    |                  |
| Type of Course | <b>MDC</b>  |                  |                   |                    |                  |
| Semester       | 1   |                  |                   |                    |                  |
| Academic Level | 100 – 199   |                  |                   |                    |                  |
| Course Details | Credit  | Lecture per week | Tutorial per week | Practical per week | Total Hours/Week |
|                | 3   | 3 hours          |                   |                    | 3 hours          |
| Pre-requisites | No prerequisites required   |                  |                   |                    |                  |
| Course Summary | This course serves as a comprehensive introduction to the basics of investment, focusing on key concepts such as the risk-return trade-off, the time value of money, various investment avenues, and effective investment strategies. Participants will gain a solid foundation in understanding investment principles and learn how to evaluate investment opportunities through practical exposure. The course equips students with the skills to analyse investment risks and returns, calculate the time value of money, and identify suitable investment avenues based on individual financial goals and risk tolerance. |                  |                   |                    |                  |

#### Detailed Syllabus:

| Module     | Unit                                       | Content  | Hrs      |
|------------|--|--|----------|
| <b>I</b>   | <b>Basics of Investment</b>                |  | <b>9</b> |
|            | 1  | Concept of investment  |          |
|            | 2  | Importance of investing for financial security and planning                                  |          |
|            | 3  | Investment objectives  |          |
|            | 4  | Investment Life Cycle  |          |
|            | 5  | Investment Process   |          |
|            | 6  | Considerations in making investment decisions  |          |
| <b>II</b>  | <b>Risk-Return Trade off</b>               |  | <b>9</b> |
|            | 7  | Concepts of Risk   |          |
|            | 8  | Types of investment risk   |          |
|            | 9  | Risk profile of investors  |          |
|            | 10   | Concept of return and yield  |          |
|            | 11   | Relationship between risk and return in investment   |          |
| <b>III</b> | <b>Time Value &amp; Compounding Effect</b> |  | <b>9</b> |
|            | 12   | Basic Concepts, Importance of Time Value of Money  |          |
|            | 13   | Future Value and Present Value Concepts  |          |
|            | 14   | Interest rates- Effective Interest Rate, Real Interest Rate and Actual Interest rate.        |          |
|            | 15   | Compounding effect and Interest rate conversions   |          |
|            | 16   | Loan Amortisation schedule   |          |
|            | 17   | Retirement Planning and Savings Calculations   |          |
| <b>IV</b>  | <b>Investment Avenues</b>                  |  | <b>9</b> |
|            | 18   | Overview of investment alternatives  |          |
|            | 19   | Bank Deposits, Money Market Instruments, SIPs, Pension Funds, National Pension Scheme (NPS), |          |

|          |                         |   |          |
|----------|-------------------------|---|----------|
|          | 20                      | Shares and Debentures, Bonds, Mutual funds                                |          |
|          | 21                      | Chit Funds  |          |
|          | 22                      | Exchange Traded Funds (ETFs)  |          |
|          | 23                      | Real Estates  |          |
|          | 24                      | Derivatives   |          |
| <b>V</b> | <b>Asset Allocation</b> |   | <b>9</b> |
|          | 25                      | Importance of asset allocation in investment strategy                     |          |
|          | 26                      | Factors influencing asset allocation                                      |          |
|          | 27                      | Diversification and Importance of Diversification                         |          |
|          | 28                      | Determining asset allocation based on investment goals and risk tolerance |          |

### Recommended Books

*Introduction to Financial Planning*, Indian Institute of Banking & Finance | Taxmann Publication, New Delhi.

Pandey, I M, *Financial Management*, |Vikas Publication.

Jain & Khan, *Financial Management*, | Tata McGraw Hill

Rastogi, R P, *Financial Management*, | Taxmann.

Sinha, M., *Financial Planning: A Ready Reckoner* | McGraw Hill Education, New York.

Tripathi, V., *Fundamentals of Investment* | Taxmann Publication, New Delhi.

Preethi Singh, *Investment Management*, Himalaya Publishers.

### Course Outcomes

| No.  | Upon completion of the course the graduate will be able to                           | Cognitive Level | PSO addressed |
|------|--|-----------------|---------------|
| CO-1 | Describe the importance of investment and its process.                               | An              | 3             |
| CO-2 | Explain the linkage of relationship between risk and return in making investment.    | U               | 3,10          |
| CO-3 | Analyse the compounding effect of interest rate and time value on investment return. | Ap              | 3,10          |
| CO-4 | Determine appropriate investment avenues based on investment goals.                  | E               | 3,10          |
| CO-5 | Describe the process of asset allocation based on risk consideration.                | U               | 3,10          |

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**