

One Year M.Com Programme From July 2026 with Specialization in Accounting and Finance (With Research)				
3 rd Semester				
PAC.31.501	Semester-3 rd	Fintech	Major	4
PAC.31.502	Semester-3 rd	Security Analysis & Portfolio Management	Major	4
PAC.32.521	Semester-3 rd	Behavioural Finance	Minor	4
PAC.32.533		Accounting for Managerial Control		
PAC.32.534		International Financial Reporting Standards		
PAC.32.535	Semester-3 rd	Financial Derivatives & Risk Management	Minor	4
PAC.32.536		Financial Analytics		
PAC.32.537		Forensic Accounting		
PAC.35.501	Semester-3 rd	Stock Market Operations	*Skill	2
PAC.35.502		Export import Procedure		
PAC.35.503		Computerized Accounting		
PAC.35.504		Data Analysis with Excel		
PAC.33.501	Semester-3 rd	Personal Finance	*MDC	2
PAC.33.502		AI in Business		
PAC.33.503		Social Media Marketing		
PAC.33.504		Income Tax Return Filling		
Total Credits				20
The list of SWYAM courses for semester 1 st is also available with the Department				
*Choose only one Course each from Skill and MDC available baskets				
4 th Semester				
PAC.31.553	Semester-4 th	Advanced Research Methodology	Major	2
PAC.31.554	Semester-4 th	Advanced Research Publication Ethics	Major	2
PAC.38.552	Semester-4 th	Advanced Project Dissertation	Major	16
Total Credits				20
The list of SWYAM courses for semester 2 ND is also available with the Department				

3rd SEMESTER

Course Code: PAC.31.501		Course Title: Fintech		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	60 Hrs.		Max. Marks	100
Hours/Week	4Hrs.		Assignment/IA	05/30
Credits	4		Attendance	05
Instruction Delivery	L/T		Seminar/ End Exam	10/50
Course Type	Core		Exam Duration	2.5 Hr.
Instruction Mode	Regular		Evaluation	Grade
Course Objectives		• To understand the evolution and scope of Financial Technology (FinTech) in the modern financial system. • To examine the infrastructure and collaboration between financial institutions, startups, and regulatory bodies. • To gain foundational knowledge of blockchain, cryptocurrencies, and digital payment systems. • To explore the transformation of financial services through digital and alternative finance models. • To evaluate the role of regulatory technology (RegTech) and smart regulation in ensuring compliance.		
Course Outcomes		• Explain the key concepts, evolution, and components of the FinTech industry. • Identify and assess the use of blockchain technology and cryptocurrencies in financial systems. • Analyze different digital payment methods and their regulatory frameworks. • Understand peer-to-peer lending, crowdfunding, and other alternative finance models. • Demonstrate knowledge of payment gateway mechanisms and challenges. • Evaluate the ecosystem and implementation of RegTech solutions in financial institutions.		
Content				
Unit -1 Introduction to FinTech	Module – 1	Evolution of Financial Technology • Transformation of financial services • The journey of FinTech from inception to present		
	Module – 2	FinTech Infrastructure and Collaboration • Role of banks, startups, and emerging markets		

		• Collaboration between traditional institutions and startups
	Module – 3	FinTech Typology and Global Outlook • Types of FinTech in emerging economies • Opportunities and challenges
	Module – 4	Financial System Paradigms • From Too-Small-To-Care to Too-Big-To-Fail • Risk, regulation, and policy implications
	Module – 5	RegTech and the Future of Financial Regulation • Introduction to RegTech • Technologies impacting the regulation industry
Unit-2 Payment Systems and Cryptocurrencies	Module-1	Introduction to Cryptocurrencies and Blockchain • Basics of cryptocurrencies • Blockchain technology overview
	Module-2	Digital and Traditional Payment Systems • Mobile money, SFMS, RTGS, NEFT, NDS systems • Regulatory aspects of mobile payments
	Module-3	Crypto Regulations • Legal and regulatory implications of cryptocurrencies
	Module-4	Blockchain in Payments • Advantages of blockchain in payment infrastructure
	Module-5	Advanced Concepts • Cryptocurrency mining • Introduction to Big Data in financial systems
Unit-3	Module-1	Evolution of Financial Innovation • A historical perspective of innovations in finance

Digital and Alternative Finance	Module-2	Digital Financial Services and Crowdfunding FinTech and fund-raising models (donation, charity, equity-based)
	Module-3	Lending Innovations and ICOs - P2P lending, marketplace lending - Introduction to Initial Coin Offerings (ICOs)
	Module-4	Payment Gateways - How payment gateways function - Key players and tech stack
	Module-5	Challenges in Payment Systems Common causes of payment failures in digital systems
Unit-4 FinTech Regulation and RegTech	Module-1	Introduction to FinTech Regulation - Evolution of RegTech - Understanding the RegTech ecosystem
	Module-2	Institutional Compliance through RegTech Suitability, funds compliance from the start
	Module-3	RegTech Startups and Challenges - Issues faced by startups - Interactions between regulators and industry
	Module-4	Smart Regulation Technologies - Use cases of AI in fraud detection - Regulatory sandboxes
	Module-5	Redesigning Financial Infrastructure The future of smart regulation and financial system redesign
Note:	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	

Examination	Part – A: Long answer type Questions 700 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Case Studies Note: Part – A & B Questions Covers all Units and Part – C from last 2 Units
Text Book	• Agustin Rubini, <i>FinTech in a Flash: Financial Technology Made Easy</i>, Zaccheus • Susanne Chishti & Janos Barberis, <i>The FINTECH Book</i>, Wiley • Theo Lynn et al., <i>Disrupting Finance: FinTech and Strategy in the 21st Century</i>, Palgrave • Abdul Rafay, <i>FinTech as a Disruptive Technology for Financial Institutions</i>, IGI Global • Bernardo Nicoletti, <i>The Future of FinTech</i>, Palgrave Macmillan
References	• Gomber, P., Kauffman, R. J., Parker, C., & Weber, B. W. (2018). <i>On the Fintech Revolution: Interpreting the Forces of Innovation, Disruption, and Transformation in Financial Services</i>. Journal of Management Information Systems, 35(1), 220–265. • Arner, D. W., Barberis, J., & Buckley, R. P. (2017). <i>FinTech, RegTech and the Reconceptualization of Financial Regulation</i>. Northwestern Journal of International Law & Business, 37(3), 371–413. • Lee, I., & Shin, Y. J. (2018). <i>Fintech: Ecosystem, business models, investment decisions, and challenges</i>. Business Horizons, 61(1), 35–46.

Course Code: PAC.31.502		Course Title : Security Analysis and Portfolio Management		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	60 Hrs.		Max. Marks	100
Hours/Week	4 Hrs.		Assignment/IA	05/30
Credits	4		Attendance	05
Instruction Delivery	L/T/P		Seminar/ End Exam	10/50
Course Type	Major		Exam Duration	2.30 Hr.
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	The main objective of the course is : • To impart in students a comprehensive knowledge about investment • To help students to use knowledge for gainful investment • To make students proficient in investment decisions • To enable students to think as investors and fund professionals			
Course Outcomes	On the completion of the course: • Students would be fully knowledgeable about investment decisions • Students would have requisite skills for making investment decisions • Students would be capable of distinguishing wrong and right investment decisions • Students would be making informed investment decisions • Students would not lend wrong investment advices to investors			
Content				
Unit I- Introduction & Fundamental Analysis	Module – 1	Concept and Significance of Security Analysis Security Analysis- Concept, scope, and significance of Security Analysis, types of securities, security market indicator series, and security valuation.		
	Module – 2	Fundamental Analysis Fundamental analysis- Economic Analysis of key economic indicators and variables. Global Economic Scenario		
	Module – 3	Industry Analysis Industry analysis - structure and characteristics of industry, life cycle of industry- industry growth, existing and prospects of industry, profit potential of industry.		

	Module – 4	Company Analysis Company analysis - quantitative and qualitative factors, financial analysis of company.
	Module – 5	Computation of Intrinsic Value Estimation of intrinsic value- Dividend Capitalization Method
Unit-II- TECHNICAL ANALYSIS	Module – 1	Technical Analysis Technical Analysis- concept and principles of technical analysis- Charting techniques- Line, Bar, Candlestick, point and figure chart, oscillators.
	Module – 2	Indicators of Technical Analysis Technical indicators of overall market- Breadth and moving averages.
	Module – 3	Theories of Technical Analysis Theories of technical analysis- Dow Theory, Elliot Wave Theory, Fibonacci Puzzle theory, Kondratiev Cycle Theory.
	Module – 4	Stock Market Indices and Construction Stock Market Indices – concept and construction.
	Module – 5	Theory of Efficient Market Hypothesis and its application.
Unit-III PORTFOLIO ANALYSIS		
	Module – 1	Portfolio Analysis Security and portfolio Analysis- Concept, scope, and significance of Security and portfolio Analysis.
	Module – 2	Traditional Portfolio Analysis Traditional portfolio analysis, portfolio strategies, phases of portfolio management analysis.
	Module – 3	Portfolio Risk and Return Analysis Portfolio analysis- Risk and return analysis, portfolio diversification and portfolio selection.
	Module – 4	Modern Portfolio Theory

		Markoviz Portfolio Diversification and selection-single, two factor and multifactor Model,
	Module – 5	Sharp's Portfolio Model Sharpe's single index model and portfolio construction.
Unit-IV PORTFOLIO REVISION AND EVALUATION	Module – 1	Capital Asset Pricing Model Capital Market Theory- concept and significance, CAPM and its extension.
	Module – 2	Concept of SML & CML Security Market Line (SML) and Capital Market Line (CML), Arbitrage Pricing Theory.
	Module – 3	Multi Factor Asset Pricing Model Multi-factor Assets Pricing Model,
	Module – 4	Five Factor Model French Five Factor Model, Active and Passive Portfolio Management.
	Module – 5	Critical Evaluation of MPT Modern Portfolio theory and limitations.
Note:	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Long Answer Type questions to be answered in 700 words, one question from each unit. A student has to attempt any two out of four questions carrying 10 each marks each (20 Marks) Part – B: Short answer type questions to be answered in 300 Words. There will be four questions in this section, one from each unit. The candidate has to attempt any three questions (15 Marks) Part – C: consists of two Case Study , carrying 15 marks each. A candidate has to attempt only one case study (15 Marks) Note: Part – A & B Questions Cover all Units and Part – C from last 2 Units	

Text Book	1. Reilly, Frank K. and Brown, Keith C. Investment Analysis & Portfolio Management, OH, USA: Thomson South—Western 2. Bodie, Z., Kane A. Marcus, A., and Mohanty, P, Investments, New Delhi: Tata McGraw—Hill 3. Sharpe W. & Gordon J.A.: Investments, phi publications, New Delhi.
References	1. Ambike Prasad, Security Analysis and Portfolio Management 2. Benjamin Graham and David L Dodd, Security Analysis 3. Lakshmini Narayanan, Security Analysis and Portfolio Management, 4. Vinita Tripathi, Security Analysis and Portfolio Management 5. Gurusamy, S, Security Analysis and Portfolio Management

Course Code: PAC.32.521		Course Title: Behavioral Finance	
Scheme of Instruction		Scheme of Evaluation	
Total Duration	60 Hrs.	Max. Marks	100
Hours/Week	4Hrs.	Assignment/IA	05/30
Credits	4	Attendance	05
Instruction Delivery	L/T/P	Seminar/ End Exam	10/50
Course Type	Minor	Exam Duration	2.5 Hr.
Instruction Mode	Regular	Evaluation	Grade
Course Objectives	To empower students to understand how far distinctive human behavioural factors influence financial decisions		
Course Outcomes	The students would be able to use the fundamental principles and rules of behavioural finance for decision purpose		
Content			
Unit -1	Module – 1	Introduction Background and evolution of behavioural finance	
	Module – 2	Contribution of pioneers Contribution of pioneers of behavioural finance experts, Standard Finance and Behavioral Finance	
	Module – 3	Rationality in Decision Making Rationality in investment decision The Process of Rational Decision Making	
	Module – 4	Theories Expected utility theory, Prospect Theory: Framing, Loss Aversion, Regret Aversion,	
	Module – 5	Biases Mental Accounting, Efficient Market Hypothesis (EMH)	
Unit-II	Module – 1	Biases Heuristics , Representativeness Bias	
	Module – 2	Biases Anchoring and Adjustment Bias, Cognitive Dissonance Bias	
	Module – 3	Biases Availability Bias, Self-Attribution Bias	
	Module – 4	Biases Illusion of Control Bias, Conservatism Bias	
	Module – 5	Biases Ambiguity Aversion Bias, Endowment Bias	
Unit- III	Module – 1	Biases Self-Control Bias, Optimism Bias	
	Module – 2	Biases Confirmation Bias, Hindsight Bia	
	Module – 3	Biases Recency Bias, Status Quo Bias	
	Module – 4	Biases Overconfidence Bias, Ellsberg Paradox, Bubble Creation	
	Module – 5	Neurophysiology Introduction to Neurophysiology of Finance	
Unit- IV	Module – 1	Risk & Return Perceptions of risk and return	
	Module – 2	The use of valuation heuristics by managers/analysts and consequent valuation biases	
	Module – 3	Frauds	

		Frauds and the Psychology behind it – Theories of fraud
	Module – 4	Fraud Prevention Prevention of fraud – Institutions that deal with frauds
	Module – 5	Personality types: The Preserver, The Follower, The Independent, The Accumulator.
Note	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Long answer type questions (About 700 Words) Part – B: Short answer type questions (About 300 Words) Part – C: Case Studies Note: Part – A & B Questions Covers all Units and Part – C from any 2 Units	
Text Book	▪ Amling, “Fundamentals of Investment Analysis”, Prentice Hall, International Edition Delhi. ▪ Donald, E. Fisher & Ronald J. Jordon: Security Analysis & Portfolio Management, Pearson Education, New Delhi.	
References	▪ Farozzi, Franch J: Investment Management, Prentice Hall, International Edition. ▪ Gupta, L. C : Stock Exchange Trading in India : Society for Capital Market Research and Development, Delhi ▪ Sharpe, William F, Gordon J Alexander and J. V Bailly: “Investments”, Prentice Hall of India, New Delhi. ▪ Forbes, William, “Behavioural Finance”, Student ed, Wiley Publication ▪ Shleifer, Andrei. “Inefficient Markets-An Introduction to Behavioral Finance”. Oxford University Press	

Course Code: PAC.32.533		Course Title: Accounting for Managerial Control	
Scheme of Instruction			Scheme of Evaluation
Total Duration	60 Hrs.	Max. Marks	100
Hours/Week	4Hrs.	Assignment/IA	05/30
Credits	4	Attendance	05
Instruction Delivery	L/T/P	Seminar/ End Exam	10/50
Course Type	Major	Exam Duration	2.5 Hr.
Instruction Mode	Regular	Evaluation	Grade
Course Objectives	- To provide students with a comprehensive understanding of accounting as a tool for managerial planning, control, and strategic decision-making. - To develop the ability to design and apply management control systems using strategic, tactical, and operational accounting techniques. - To familiarize students with performance measurement tools such as the Balanced Scorecard (BSC), Economic Value Added (EVA), responsibility accounting, and transfer pricing for evaluating organizational performance.		
Course Outcomes	- Evaluate strategic, tactical, and operational control systems in organizations. - Analyze standard costing, budgeting, and responsibility accounting techniques for managerial decision-making. - Recommend appropriate performance measurement tools for divisionalized organizations. - Assess the role of internal, operational, and management audits in organizational effectiveness.		
Content			
Unit -1 Strategic Planning and Performance Control	Module – 1	Strategic Planning and Strategic Control - Strategic Planning: Meaning, Objectives and Importance - Strategic Control: Concept and Process - Performance Measurement Systems - Role of Strategic Cost Management - Strategic Decision-Making	
	Module – 2	Balanced Scorecard (BSC): An Instrument of Strategic Planning - Concept and Evolution of Balanced Scorecard - Objectives and Benefits of BSC - Customer Perspective - Internal Business Process Perspective - Learning and Growth Perspective	
	Module – 3	Financial Perspective and Performance Measurement - Financial Perspective of Balanced Scorecard - Measuring Financial Performance	

		- Accounting Ratio Analysis - Funds Flow Analysis - Cash Flow Analysis
	Module – 4	Economic Value Added (EVA) and Strategic Performance - Concept and Computation of EVA - EVA as a Performance Measure - Advantages and Limitations of EVA - Comparative Analysis of Financial Performance Measures - Applications in Strategic Decision Making
	Module – 5	Design and Implementation of Balanced Scorecard - Steps in Designing BSC - Implementation Process - Linking Multiple Scorecards to Organizational Strategy - Strategy Maps - Challenges in BSC Implementation
Unit-II Tactical Planning and Budgetary Control	Module – 1	Tactical Planning and Budgeting - Tactical Planning: Meaning and Scope - Programming as a Planning Tool - Budgeting as an Instrument of Control - Budgetary Planning Process - Budget Manual and Budget Committee
	Module – 2	Functional Budgets - Sales Budget - Production Budget - Material Budget - Labour Budget - Overheads Budget
	Module – 3	Cash Budget and Master Budget - Cash Budget - Capital Expenditure Budget - Master Budget - Budget Reports - Budgetary Control System
	Module – 4	Advanced Budgeting Techniques - Flexible Budgeting - Performance Budgeting - Zero-Based Budgeting (ZBB) - Comparative Analysis of Budgeting Techniques - Applications in Business Organizations
	Module – 5	Behavioural Aspects of Budgeting

		• Behavioural Dimensions of Budgeting • Participative Budgeting • Budgetary Slack • Motivation and Performance • Ethical Issues in Budgeting
Unit-III Divisional Performance Measurement and Responsibility Accounting	Module – 1	Responsibility Accounting • Meaning and Objectives • Principles of Responsibility Accounting • Responsibility Centres • Cost Centres • Revenue Centres
	Module – 2	Profit and Investment Centres • Profit Centres • Investment Centres • Performance Reporting • Responsibility Reports • Accountability and Control
	Module – 3	Divisional Performance Measurement • Contribution Margin • Return on Investment (ROI) • Residual Income (RI) • Economic Value Added (EVA) • Comparative Evaluation of Performance Measures
	Module – 4	Transfer Pricing • Meaning and Objectives • Need for Transfer Pricing • Market Price Method • Cost-Based Methods • Negotiated Transfer Pricing
	Module – 5	Corporate Policy and Performance Evaluation • Corporate Transfer Pricing Policy • Performance Evaluation in Divisionalized Companies • Behavioural Implications of Performance Measurement • Contemporary Practices • Case Studies
Unit-IV Operational Planning, Standard Costing and Audit	Module – 1	Operational Planning and Standard Costing • Operational Planning • Standards as Planning Tools • Types of Standards • Standard Costing System • Standard Setting Process

	Module – 2	Standard Costing and Variance Analysis • Material Cost Variances • Labour Cost Variances • Overhead Variances • Sales Variances • Interpretation of Variances
	Module – 3	Investigation and Revision of Standards • Investigation of Variances • Control and Disposition of Variances • Revision of Standards • Continuous Improvement • Management by Exception
	Module – 4	Audit as a Control Mechanism • Internal Audit • Operational Audit • Management Audit • Scope and Objectives • Role in Organizational Control
	Module – 5	Contemporary Performance Control Systems • Integration of Strategic, Tactical and Operational Control • Performance Measurement in Modern Organizations • Digital Technologies in Management Control Systems • Sustainability and Performance Measurement • Case Studies on Performance Evaluation
Examination	Part – A: Long answer type questions (About 700 Words) Part – B: Short answer type questions (About 300 Words) Part – C: Case Studies Note: Part – A & B Questions Covers all Units and Part – C from any 2 Units	
Text Book	▪ Richard, & Williamson, R. <i>Accounting for Managerial Planning and Control</i>. McGraw- Hill Publishing House. ▪ Atkinson, A., Banker, R., Kaplan, R. S., & Young, S. M. <i>Management Accounting</i>. Pearson Education. ▪ Young, S. M. <i>Readings in Management Accounting</i>. Prentice Hall of India, New Delhi. ▪ Kaplan, R. S., & Atkinson, A. <i>Advanced Management Accounting</i>. Pearson Education. ▪ Sharma, R. K., & Gupta, S. K. <i>Management Accounting</i>. Kalyani Publications, Delhi.	
References	• Kaplan, R. S., & Norton, D. P. (2008). <i>The Execution Premium: Linking Strategy to Operations for Competitive Advantage</i>. Harvard Business Press. • Merchant, K. A., & Van der Stede, W. A. (2017). <i>Management Control Systems: Performance Measurement, Evaluation and Incentives</i> (4th ed.). Pearson. • Pandey, I. M. (2021). <i>Management Accounting</i> (6th ed.). Vikas Publishing House.	

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| | <ul style="list-style-type: none">• Jain, S. P., & Narang, K. L. (2023). <i>Advanced Cost Accounting</i>. Kalyani Publishers. |
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Course Code: PAC.32.534		Course Title: International Financial Reporting Standards (IFRS)	
Scheme of Instruction			Scheme of Evaluation
Total Duration	60 Hrs.	Max. Marks	100
Hours/Week	4Hrs.	Assignment/IA	05/30
Credits	4	Attendance	05
Instruction Delivery	L/T/P	Seminar/ End Exam	10/50
Course Type	Major	Exam Duration	2.5 Hr.
Instruction Mode	Regular	Evaluation	Grade
Course Objectives	• To introduce the institutional framework, objectives, and structures of the IASB and the global transition to IFRS. • To explain presentation structures for preparing a standardized single-entity financial report under global rules. • To teach the correct recognition and measurement criteria for diverse corporate asset and liability classes. • To train students in the core techniques of grouping balances for basic corporate business combinations. • To develop evaluation mindsets for interpreting financial disclosures and applying dynamic non-financial parameters.		
Course Outcomes	• Identify basic structural variances between local accounting rules and global frameworks to record transactions correctly. • Prepare primary standalone corporate financial statements including Balance Sheets and Income Statements under IFRS formats. • Apply accurate measurement, depreciation, and impairment treatments to fixed, intangible, and current asset blocks.		
Content			
Unit -1 Institutional Framework & Primary Statements	Module – 1	Evolution of International Financial Reporting: Role of the International Accounting Standards Board (IASB); understanding the conceptual purpose of harmonization.	
	Module – 2	Evolution of International Financial Reporting: Role of the International Accounting Standards Board (IASB); understanding the conceptual purpose of harmonization.	
	Module – 3	Presentation of Financial Statements (IAS 1): Designing standardized primary statements: Statement of Financial Position and Statement of Comprehensive Income.	
	Module – 4	Statement of Cash Flows (IAS 7): Categorizing corporate cash movements across operating, investing, and financing branches.	
	Module – 5	Accounting Policies and Errors (IAS 8): Treatment of alterations in accounting estimates, standard policy switches, and historical accounting errors.	
Unit-II Asset Accounting & Inventory Valuation	Module – 1	Valuation of Inventories (IAS 2): Cost formulas (FIFO, Weighted Average); tracking Lower of Cost and Net Realizable Value (NRV).	
	Module – 2	Property, Plant, and Equipment (IAS 16): Recognition, initial measurement, depreciation treatments, and handling revaluation models for physical assets.	
	Module – 3	Intangible Assets (IAS 38): Defining goodwill, identifying identifiable intangible assets, and evaluating strict research vs. development cost limits.	
	Module – 4	Impairment of Assets (IAS 36): Identifying indicators of asset damage; calculating recoverable amounts based on Value-in-Use or Fair Value.	
	Module – 5	Borrowing Costs & Investment Property (IAS 23 / IAS 40): Capitalization rules for construction interest costs; reporting property held for rental yields or appreciation.	
Unit-	Module – 1	Revenue from Contracts with Customers (IFRS 15): Applying the five-step	

III Liabilities, Revenue, & Disclosure Metrics		revenue model; handling transaction prices and variable returns.
	Module – 2	Provisions and Contingencies (IAS 37): Distinguishing valid liabilities from contingent exposures; calculating present obligation values.
	Module – 3	Share-Based Payments & Employee Benefits (IFRS 2 / IAS 19): Introduction to equity-settled transactions, defined contribution, and basic pension plans.
	Module – 4	Income Taxes (IAS 12): Computing current tax liabilities; identifying permanent vs. timing gaps to record Deferred Tax Assets/Liabilities.
	Module – 5	Foreign Currency Transactions (IAS 21): Determining a company's functional currency; tracking gains and losses from foreign currency fluctuations.
Unit- IV Group Structures & Advanced Disclosures	Module – 1	Principles of Business Combinations (IFRS 3): Identifying acquisition dates, parsing purchase consideration, and measuring non-controlling interests.
	Module – 2	Consolidated Financial Statements (IFRS 10): Basic mechanics of combining assets and liabilities of parent and subsidiary firms; eliminating internal group balances.
	Module – 3	Earnings Per Share (IAS 33): Calculating Basic EPS and Diluted EPS ratios to determine per-share profitability.
	Module – 4	Operating Segments & Disclosures (IFRS 8): Establishing criteria for reportable business segments based on geographic or operating metrics.
	Module – 5	Integrated & Sustainability Reporting Frameworks: Overview of non-financial disclosures, Environmental, Social, and Governance (ESG) footprints, and global integrated reporting formats.
Note	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Long answer type questions (About 700 Words) Part – B: Short answer type questions (About 300 Words) Part – C: Case Studies Note: Part – A & B Questions Covers all Units and Part – C from any 2 Units	
Text Book	▪ Mirza, Abbas A., Ankarath Nandakumar, and Magnus Orrell. <i>Wiley IFRS: Interpretation and Application of International Financial Reporting Standards</i>. New Delhi, Wiley India Student Edition. ▪ Vijay Kumar, M.P. <i>Financial Reporting (Raw Concepts & Practical Problems)</i>. New Delhi, Taxmann Publications. ▪ Garg, Kamal. <i>Guide to International Financial Reporting Standards (IFRS)</i>. New Delhi, Bharat Law House.	
References	▪ Maheshwari, S.N., S.K. Maheshwari, and Sharad K. Maheshwari. <i>Corporate Accounting</i>. New Delhi, Vikas Publishing House. ▪ Sunder, Shyam. "IETF/IASB: Rules Versus Principles in Financial Reporting." <i>Journal of Accounting and Public Policy</i>, vol. 24, no. 6, 2005, pp. 483-493. (Used for Unit II and III measurement choices). ▪ arth, Mary E., William R. Landsman, and Mark H. Lang. "International Accounting Standards and Accounting Quality." <i>Journal of Accounting Research</i>, vol. 46, no. 3, 2008, pp. 467–498. (Used for Unit I global market transparency topics).	

Course Code: PAC.32.535		Course Title: Financial Risk Management		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	60 Hrs.		Max. Marks	100
Hours/Week	4Hrs.		Assignment/IA	05/30
Credits	4		Attendance	05
Instruction Delivery	L/T		Seminar/ End Exam	10/50
Course Type	Core		Exam Duration	2.5 Hr.
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	- To help students understand the concepts, tools, and practices of financial risk management. - To equip students with the practical knowledge of identifying, measuring, and mitigating various financial risks in organizations, especially in the banking and financial services sector.			
Course Outcomes	- Define and describe various types of financial risks and their implications on businesses. - Apply interest rate theories and bond valuation techniques to manage interest rate risk. - Analyze and measure risks using tools like GAP analysis and duration. - Use derivatives and hedging strategies to manage foreign exchange and interest rate risks. - Understand the framework and implementation of credit risk management and asset-liability management (ALM) in financial institutions.			
Content				
Unit -1 Risk Management – Introduction	Module – 1	Basics of Risk and Risk Management - Definition of risk and risk management - Overview of the risk management process		
	Module – 2	Risk Monitoring and Control Identification, measurement, monitoring, and control of risk		
	Module – 3	Classification of Financial Risks Business risk, credit risk, market risk, earning risk, liquidity		

Option Strategies & Behavioral Pricing	Module – 2	Visualizing Payoffs: Drawing simple diagrams to see exactly how much a manager can win or lose at different market prices
	Module – 3	Option Price Bounds & Parity: Understanding the "Floor and Ceiling" of option prices; the logical link between Calls and Puts (Put-Call Parity).
	Module – 4	The Binomial Logic: A simple "Yes/No" or "Up/Down" logical method to find an option's value without advanced calculus.
	Module – 5	The "Greeks" for Managers: Using simple tools (Delta, Gamma, Theta) to see how sensitive a portfolio is to time and price changes.
Unit-IV Swaps, Corporate Strategies & VaR	Module – 1	Protective Option Strategies: Learning the "Covered Call" and "Protective Put" to keep company investments safe.
	Module – 2	Market View Strategies: Using "Spreads" and "Straddles" to profit when markets are expected to move sharply or stay still.
	Module – 3	Introduction to Swaps: How two companies "Swap" interest rates or currencies to lower their total borrowing costs.
	Module – 4	Swap Valuation & Cash Flows: Simple ways to calculate the actual money moving between companies in a swap agreement.
	Module – 5	Value at Risk (VaR): The "Ultimate Goal"—learning the single number that tells a manager the "Maximum Possible Loss" at a given confidence level.
Examination	Part – A: Long answer type questions (About 700 Words) Part – B: Short answer type questions (About 300 Words) Part – C: Case Studies Note: Part – A & B Questions Covers all Units and Part – C from any 2 Units	
Text Book	- Options, Futures, and Other Derivatives – John C. Hull (The essential guide). - Financial Derivatives – S.L. Gupta (Simplified for Indian university students).	
References	- Derivatives & Risk Management – Jayanth Rama Varma (Excellent for management focus). - Risk Management & Financial Institutions – John C. Hull (Focuses on institutional safety). - Foundations of Indian Management – P.N. Rastogi (For ethical and Dharmic risk-taking).	

Course Code: PAC.32.536		Course Title: Financial Analytics	
Scheme of Instruction			Scheme of Evaluation
Total Duration	60 Hrs.	Max. Marks	100
Hours/Week	4Hrs.	Assignment/IA	05/30
Credits	4	Attendance	05
Instruction Delivery	L/T/P	Seminar/ End Exam	10/50
Course Type	Major	Exam Duration	2.5 Hr
Instruction Mode	Regular	Evaluation	Grade
Course Objectives	- To familiarize students with extracting, managing, and cleaning financial datasets from various public financial markets. - To build core practical skills in applying spreadsheet software functions for daily business accounting and calculations. - To introduce user-centric design thinking frameworks for exploring and building modern FinTech product applications. - To explain underlying risk mechanics, equity valuation formulas, and loan credit scoring methods. - To train students in assessing corporate health and financial statements using structured quantitative metrics.		
Course Outcomes	- Extract financial data from public databases and construct structured, visual analytical templates using spreadsheet tools. - Apply quantitative models to calculate asset valuations, balance portfolio risk-returns, and measure bond yield fluctuations. - Build operational sensitivity scenarios and apply design thinking models to develop viable, user-focused FinTech product concepts.		
Content			
Unit -1 Busine ss Excel & Financ ial Found ations	Module – 1	What is financial analytics? Where to find data (BSE, Yahoo Finance, Annual Reports).	
	Module – 2	Essential Spreadsheet Formulas: Mastering cell referencing (absolute vs. relative), arithmetic data manipulation, and text cleaning functions.	
	Module – 3	Sorting, Filtering, and Formatting: Organizing messy rows of corporate data; applying conditional formatting to highlight financial targets.	
	Module – 4	Financial Data Visualization: Creating clean, scannable line charts, bar graphs, and pie charts to present performance data visually.	
	Module – 5	Foundations of Time Value of Money: Calculating basic Present Value (PV) and Future Value (FV) metrics for multi-year cash amounts.	
Unit-II Corpor ate Health & Perfor mance Tracki ng	Module – 1	Financial Statement Checklist: Building simple formulas for horizontal (trend) and vertical (percentage) balance sheet and income statement analysis.	
	Module – 2	Tracking Profitability and Efficiency: Calculating operational margins (Gross, Operating, Net margins) and asset turnover rates to track business health.	
	Module – 3	Liquidity and Cash Flow Health: Distinguishing between net income and actual cash; analyzing operating cash cycles to verify operational stability.	
	Module – 4	Spotting Red Flags: Creating simple checklist filters to identify aggressive revenue patterns or window-dressing in public statements.	
	Module – 5	Competitor Benchmarking: Using look-up tools to compare a single firm's metrics against its primary industry peers.	
Unit-III Invest ment	Module – 1	Relative Equity Valuation: Building pricing metrics using multiples like Price-to-Earnings (P/E) and Price-to-Book (P/B) ratios.	
	Module – 2	Portfolio Risk & Diversification: Calculating expected asset returns, variances, and using basic allocation to lower asset group risks.	

Pricing & Credit Analytics (Advanced Level)	Module – 3	Introduction to DCF Modeling: Designing a simplified multi-period Discounted Cash Flow model and finding the Net Present Value (NPV).
	Module – 4	Credit Scoring & Appraisal Models: Analyzing retail credit scoring logic (e.g., CIBIL tracking) and parsing basic corporate risk metrics.
	Module – 5	Bond Pricing and Interest Dynamics: Determining fixed-income asset yields and studying how market interest rates inversely impact bond prices.
Unit-IV Risk Modeling & FinTech Product Design	Module – 1	Sensitivity and "What-If" Analysis: Using data tables to project how business profits shift if key inputs (raw costs, sales volume) fluctuate.
	Module – 2	Stress Testing & Scenario Planning: Designing financial templates to test company resilience against external shocks like sudden inflation spikes.
	Module – 3	Design Thinking for Financial Services: Mapping consumer friction points in standard banking, digital lending, or insurance platforms.
	Module – 4	FinTech Business Model Analysis: Analyzing how digital wallets, peer-to-peer (P2P) platforms, and open-banking applications optimize transaction costs.
	Module – 5	Capstone Risk Evaluation Case: Evaluating real-world corporate restructurings; mapping an functional, customer-centric financial tool prototype.
Note	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Long answer type questions (About 700 Words) Part – B: Short answer type questions (About 300 Words) Part – C: Case Studies Note: Part – A & B Questions Covers all Units and Part – C from any 2 Units	
Text Book	▪ Winston, Wayne L. <i>Microsoft Excel 2019: Data Analysis and Business Modeling</i>. New Delhi, PHI Learning / Microsoft Press (Indian Edition). ▪ Kumar, U. Dinesh. <i>Business Analytics: The Science of Data-Driven Decision Making</i>. New Delhi, Wiley India. ▪ Rustagi, R.P. <i>Financial Management: Theory, Concepts and Problems</i>. New Delhi, Taxmann Publications.	
References	▪ Altman, Edward I. "Financial Ratios, Discriminant Analysis and the Prediction of Corporate Bankruptcy." <i>The Journal of Finance</i>, vol. 23, no. 4, 1968, pp. 589–609. (Used for Unit II corporate distress checks). ▪ Gomber, Peter, Jascha-Alexander Koch, and Michael Siering. "Digital Finance and FinTech: Current research and future research directions." <i>Journal of Business Economics</i>, vol. 87, no. 5, 2017, pp. 537-580. (Used for Unit IV FinTech evaluation).	

Course Code: PAC.32.537		Course Title: Forensic Accounting	
Scheme of Instruction		Scheme of Evaluation	
Total Duration	60 Hrs.	Max. Marks	100
Hours/Week	4Hrs.	Assignment/IA	05/30
Credits	4	Attendance	05
Instruction Delivery	L/T/P	Seminar/ End Exam	10/50
Course Type	Minor	Exam Duration	2.5 Hr.
Instruction Mode	Regular	Evaluation	Grade
Course Objectives	To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.		
Course Outcomes	- On completion of this course the students will be able; - To understand forensic accounting, describe various kinds of corporate frauds, - Develop the strategies to prevent corporate fraud, use fraud investigation techniques, Inquiry methods - To generate Fraud reports and Discuss Policy implications & do legal follow-up, including evidence gathering.		
Content			
Unit -1 Forensic Accounting & Fraud Auditing Fundamentals	Module – 1	Introduction to Forensic Accounting - Meaning, nature, and scope of forensic accounting - Role of forensic accountants in organizations - Difference between auditing and forensic accounting - Importance in fraud detection and prevention	
	Module – 2	Auditor’s Liability and Fraud Auditing - Auditor’s responsibility for detecting fraud - Legal liability for undetected frauds - Concept of fraud auditing (forensic audit) - Need for forensic audits in modern organizations	
	Module – 3	Phases of Fraud Auditing - Recognition and planning of fraud audit - Evidence collection techniques (documents, interviews, digital trails) - Evaluation of evidence - Communication and reporting of results	
	Module – 4	Fraud Taxonomy and Concepts - Meaning and classification of fraud - Ingredients of fraud (pressure, opportunity, rationalization) - Types of fraud (financial, occupational, corporate) - Understanding fraudsters and motives	
	Module – 5	Corporate Fraud Framework	

		• Corporate fraud under the Companies Act, 2013 • Frauds for and against a company • Victims and impact of fraud • Case-based understanding of corporate fraud
Unit-II Classification of Corporate Frauds	Module – 1	Bribery and Corruption • Meaning and forms of bribery • Corruption in corporate environment • Causes and consequences • Prevention mechanisms
	Module – 2	Misappropriation of Assets • Types of asset misappropriation • Employee fraud and internal control failures • Detection and prevention techniques
	Module – 3	Financial Statement Manipulation • Window dressing and creative accounting • Earnings management techniques • Detection of fraudulent financial reporting
	Module – 4	Procedure-related and Corporate Espionage Frauds • Fraud in procedures and documentation • Corporate espionage and data theft • Risks in digital and competitive environments
	Module – 5	E-commerce Frauds and Prevention • Types of frauds in e-commerce • Online scams and cyber frauds • Fraud prevention strategies for businesses and consumers • Role of technology in fraud prevention
Unit-III Financial Institutions and Fraud Management	Module – 1	Frauds in Banking Sector • Types of banking frauds (loan fraud, cyber fraud, KYC fraud) • Case studies of major banking frauds • Causes and preventive measures
	Module – 2	Frauds in Insurance Sector • Types of insurance frauds (claims fraud, underwriting fraud) • Case examples and analysis • Detection techniques
	Module – 3	Frauds in Capital Market • Insider trading, market manipulation, Ponzi schemes • Case studies of capital market frauds

		• Role of regulators
	Module – 4	Fraud Detection and Investigation • Symptoms and red flags of fraud • Investigation techniques (forensic tools, interviews) • Preparation of fraud reports
	Module – 5	Fraud Management and Resolution • Consequences of corporate frauds • Policy implications and governance • Legal follow-up and resolution mechanisms • Role of compliance systems
Unit-IV Sectoral Case Studies of Frauds	Module – 1	Banking Frauds – Overview • Nature and types of banking frauds • Regulatory framework and controls • Overview of real-world cases
	Module – 2	Banking Fraud Case Studies • Analysis of major banking fraud cases • Lessons learned and preventive measures • Role of internal controls
	Module – 3	Insurance Frauds – Overview and Cases • Overview of insurance frauds • Case studies and detection methods • Preventive frameworks
	Module – 4	Capital Market Frauds – Overview • Types of frauds in stock markets • Regulatory oversight • Market integrity issues
	Module – 5	Capital Market Fraud Case Studies • Detailed analysis of major fraud cases • Impact on investors and economy • Strengthening regulatory and compliance systems
Examination	Part – A: Long answer type questions (About 700 Words) Part – B: Short answer type questions (About 300 Words) Part – C: Case Studies Note: Part – A & B Questions Covers all Units and Part – C from any 2 Units	
Text Book	▪ Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition). ▪ Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. (201 Bologna, Jack and Lindquist, Robert J. (1995).	

	▪ Fraud Auditing and Forensic Accounting. Wiley. Bremser, Wayne G. (1995). Forensic Accounting and Financial Fraud. American Management Association..
References	▪ Dalal, Chetan. (2015). Novel & Conventional Methods of Audit, Investigation and Fraud Detection Wolters Kluwer India Pvt. Ltd. ▪ Gupta, Sanjeev (2016). Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd

Course Code: PAC.35.501		Course Title: Stock Market Operations		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	30 Hrs.		Max. Marks	50
Hours/Week	2Hrs.		Assignment/IA	2.5/15
Credits	2		Attendance	2.5
Instruction Delivery	L/T		Seminar/ End Exam	05/25
Course Type	Skill (SEC)		Exam Duration	1.5 Hr
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	- Understand the structure, types, and functions of financial markets, including primary and secondary markets. - Explore the working of stock exchanges, trading systems, and regulatory frameworks in India. - Examine the processes involved in securities issuance, listing, trading, and settlement. - Gain insights into the roles of intermediaries, market infrastructure institutions, and investor protection mechanisms. - Analyze current trends and challenges in stock market operations, including technological advancements and market irregularities.			
Course Outcomes	- Gain conceptual clarity on markets, IPO processes, trading mechanisms, and regulatory frameworks governing stock exchanges in India. - Acquire practical knowledge in understanding DEMAT procedures, placing stock orders, interpreting market data, and identifying trading opportunities. - Develop the ability to evaluate primary and secondary market processes, settlement cycles, and risk management measures effectively. - Cultivate a proactive mindset towards ethical investing, transparency in trading practices, and a strong interest in financial literacy. - Appreciate the importance of integrity, investor protection, and regulatory compliance, fostering trust and responsibility in financial markets.			
Content				
Unit -1 Markets	Module – 1	Introduction to Markets - Definition and Meaning of Markets - Importance of Markets in Economic Development		
		- Types of Markets (Physical, Virtual, Financial, Commodity, etc.) - Characteristics of Markets		

	Module – 2	Primary Market • Meaning and Functions of Primary Market • Role of Primary Market in Capital Formation • Intermediaries in Primary Market (Merchant Bankers, Underwriters, Registrars, etc.) • Process of Issue of Securities (Public Issue, Private Placement, Rights Issue)
	Module – 3	New Issues Market and IPOs • Concept of New Issues Market • Initial Public Offerings (IPOs): Meaning and Process • Book Building Process • Advantages and Disadvantages of IPOs • Recent Trends in Primary Market
	Module – 4	Secondary Market • Meaning and Functions of Secondary Market • Differences between Primary and Secondary Market • Importance of Secondary Market • Structure of Secondary Market
	Module – 5	Stock Exchanges and Regulatory Framework • Stock Exchanges in India (BSE, NSE) • Role and Functions of SEBI • Listing Conditions and Procedures • Secondary Market Intermediaries (Brokers, Sub-brokers, Depository Participants)
Unit-2 Stock Exchanges and Trading Systems	Module-1	Stock Exchanges in India • Introduction to Stock Exchanges • Overview of BSE, NSE, and MCX • Functions and Services of Stock Exchanges • Role of Stock Exchanges in Capital Market
	Module-2	Trading Systems

		• Different Trading Systems (Online, Offline, Algorithmic Trading) • Trading Mechanism in BSE and NSE • Types of Orders (Market Order, Limit Order, Stop Loss Order) • Trading Hours and Sessions
	Module-3	DEMAT and Settlements • Concept of DEMAT (Dematerialization of Securities) • Process of Opening DEMAT Account • Role of Depositories (NSDL, CDSL) • Different Types of Settlements
	Module-4	Settlement Process • De-mat Settlement vs Physical Settlement • Pay-in and Pay-out Process • Clearing and Settlement Process • Risk Management in Settlement
	Module-5	Market Irregularities and Auction System • Bad Delivery and Short Delivery • Auction Process in Stock Market • Types of Market (Cash Market, Derivatives Market, Debt Market) • Regulatory Measures to Prevent Market Manipulations
Note:	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Long answer type Questions 700 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Case Studies Note: Part – A & B Questions Covers all Units and Part – C from last 2 Units	
Text Book	• Singh, S. K., & Sharma, S. (2023). Stock Market Operations. Orange Books Publication • Srajan, K. (2023). Stock Market Operations. Orange Books Publication.	
References	• Graham, B. (2003). The Intelligent Investor. HarperCollins. • O'Neil, W. J. (2009). How to Make Money in Stocks: A Winning System in Good Times and Bad. McGraw-Hill Education. • Murphy, J. J. (1999). Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications. New York Institute of Finance. • Pring, M. J. (2002). Technical Analysis Explained: The Successful Investor's Guide to Spotting Investment Trends and Turning Points. McGraw-Hill Education.	

Course Code: PAC.35.502		Course Title: Export Import Procedure		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	30 Hrs.		Max. Marks	50
Hours/Week	2Hrs.		Assignment/IA	2.5/15
Credits	2		Attendance	2.5
Instruction Delivery	L/T		Seminar/ End Exam	05/25
Course Type	Skill		Exam Duration	1.5 Hr
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	- To familiarize students with India’s foreign trade policy and procedures - To develop understanding of export-import documentation and compliance - To enable learners to perform basic import-export operations - To build practical skills for international trade careers			
Course Outcomes	Explain the framework of India’s foreign trade policy and EXIM procedures (<i>Understand</i>) Identify key regulatory bodies and their roles (<i>Remember/Understand</i>) Apply procedures for export and import transactions (<i>Apply</i>) Prepare essential export-import documents (<i>Apply/Create</i>) Analyze trade risks and payment mechanisms (<i>Analyze</i>) Evaluate export opportunities and compliance requirements (<i>Evaluate</i>)			
Content				
Unit -1 Fundamentals of Foreign Trade and Export Procedures	Module – 1	Introduction to International Trade - Meaning and importance of international trade - Balance of Trade & Balance of Payments - India’s position in global trade - Role of EXIM in economic development		
	Module – 2	Foreign Trade Policy and Regulatory Framework - Foreign Trade Policy (FTP) of India - Role of DGFT - Export Promotion Councils (EPCs) - Special Economic Zones (SEZs) - Make in India & export incentives		
	Module – 3	Export Procedures in India - Steps in export procedure - Exporter registration (IEC code) - Selection of export markets - Pricing and quotation (FOB, CIF, etc.) - Export contracts		

	Module – 4	Export Documentation • Commercial Invoice • Packing List • Shipping Bill • Bill of Lading / Airway Bill • Certificate of Origin • Insurance documents
	Module – 5	Export Finance and Payment Methods • Pre-shipment and post-shipment finance • Methods of payment: • Letter of Credit (LC) • Bill of Exchange • Advance payment • Open account • Role of banks in export finance
Unit-2 Import Procedures, Logistics and Contemporary Issues	Module-1	Import Procedures in India • Steps in import procedure • Import licensing • Importer registration • Import documentation • Customs clearance process
	Module-2	Customs Laws and Duties • Customs Act, 1962 • Types of customs duties • GST implications on imports • Valuation of goods • Duty drawback
	Module-3	Logistics and Supply Chain in EXIM • Modes of transport (Sea, Air, Land) • Freight forwarding • Warehousing and packaging • INCOTERMS (latest version) • Risk management in logistics
	Module-4	Export-Import Documentation (Advanced) • Electronic documentation (EDI system) • Digital signatures and e-filing • Role of ICEGATE • Documentation errors and compliance issues

	Module-5	Emerging Trends and Challenges in EXIM • E-commerce exports • Digital trade platforms • Trade barriers and WTO framework • Sustainability in global trade • Impact of global disruptions (pandemics, geopolitics)
Note:	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)	
Text Book	• Cherunilum Francis, International Business, Prentice-Hall of India. • Hill Charles, Jain Arun, International Business, Tata McGraw Hill.	
References	• Roa and Ranagachari, International business, International Trade and Finance, Kalyani. • Joshi Rakesh Mohan, International Business, Oxford University Press. • Aswathappa, K., International business, Tata McGraw-Hill Publishing Co. Ltd.	

Course Code:PAC.35.503		Course Title: Computerized Accounting	
Scheme of Instruction			Scheme of Evaluation
Total Duration	30 Hrs.	Max. Marks	50
Hours/Week	2Hrs.	Assignment/IA	
Credits	2	Attendance	
Instruction Delivery	L/T/P	Seminar/ End Exam	/25
Course Type	Major	Exam Duration	1.25 Hr.
Instruction Mode	Regular	Evaluation	Grade
Course Objectives	- To develop an understanding of the concepts, principles, and applications of computerised accounting systems and accounting software in modern business organisations. - To develop practical skills in recording, processing, analysing, and reporting financial transactions using computerised accounting systems.		
Course Outcomes	• Explain the concepts and features of computerised accounting systems and apply accounting principles using appropriate accounting software. • Record, process, analyse, and generate financial reports from accounting data using computerised accounting tools, while ensuring accuracy, security, and effective financial information management.		
Content			
Unit -1 Computer ized Accountin g and Inventory Operations	Module – 1	Foundations of TallyPrime • Role of computers in modern accounting. • Introduction to TallyPrime: Software types and interface overview. • Company creation, security control (User roles), and data management (Backup/Restore).	
	Module – 2	Master and Voucher Management • Creating, altering, and deleting Masters (Ledgers and Groups). • Recording accounting transactions: Purchase, Sales, Contra, Receipt, Payment, and Journal vouchers.	
	Module – 3	Inventory and Stock Management • Inventory fundamentals: Stock groups, categories, and units of measure. • Structuring inventory: Godown management and stock item creation.	
	Module – 4	Order Management and Banking • Purchase and sales order processing. • Banking features: Manual and Auto Bank Reconciliation Statement (BRS).	
	Module – 5	Year-End Processing and Data Migration • Maintaining the Daybook and transaction editing. • Splitting company data and moving to the next financial year.	

Unit-II Compliance, Payroll, and Financial Reporting	Module – 1	GST Setup and Transactions - Enabling GST and configuring tax details. - Recording GST-compliant purchases and sales. - Input Tax Credit (ITC) set-off and tax payment entries.
	Module – 2	GST Returns and TDS Management - Generating GSTR-1 and GSTR-3B for regular dealers. - Basics of Tax Deducted at Source (TDS): Process, transactions, and government payments.
	Module – 3	Payroll Accounting - Enabling payroll and creating masters (Employee groups, units, and employees). - Processing payroll and reviewing essential payroll reports.
	Module – 4	Financial Statements and Analysis - Reviewing the Trial Balance and Profit & Loss Account. - Generating Balance Sheets, Cash Flow statements, and Ratio Analysis.
	Module – 5	Advanced Connectivity - Introduction to Remote Access and Tally.Net features. - Basic overview of Open Database Connectivity (ODBC) for data sharing.
Examination	Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)	
Text Book	Accounting and Disclosure [Carbon Footprint & ESG For Sustainability]by Dr. Abhineet Kumar Jha, insta publishing house Kailash BLDG, 26, KG Marg, New Delhi.	
References	- Accounting for Carbon: Monitoring, Reporting and Verifying Emissions in the Climate Economy by Nicolas Stephan (Editor), Valentin Bellassen Publisher : Cambridge University Press; New edition Jawahar Lal, - Handbook of Carbon Accounting by: Arnaud Brohe (Author) , Arnaud Brohé (Author) Publisher: Taylor & Francis Ltd	

Course Code: PAC.35.504		Course Title: Data Analysis with Excel		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	30 Hrs.		Max. Marks	50
Hours/Week	2Hrs.		Assignment/IA	2.5/15
Credits	2		Attendance	2.5
Instruction Delivery	L/T		Seminar/ End Exam	05/25
Course Type	VBC		Exam Duration	1.5 Hr.
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	- To build foundational skills in navigating spreadsheet interfaces and organizing raw business datasets. - To train students in using automated lookup, logical, and text cleanup formulas. - To teach the step-by-step creation of dynamic data summarize tools like PivotTables. - To develop practical abilities in building professional interactive dashboards for commercial reporting.			
Course Outcomes	- Import, clean, and format unorganized business worksheets into structured tables. - Deploy logical, statistical, and reference functions to execute routine financial and inventory computations. - Construct dynamic PivotTables and charts to filter, isolate, and summarize thousands of raw data rows. - Design clean, automated, and interactive dashboards using slicers and timelines for visual management reporting.			
Content				
Unit -1 Spreadsheet Foundations, Formulas & Data Hygiene	Module – 1	Excel Interface & Basic Navigation: Workbook anatomy, worksheets, ranges, rows, columns, data types (Text, Number, Date), and basic absolute		
	Module – 2	Essential Mathematical & Text Functions: Arithmetic operators; using basic statistical formulas		
	Module – 3	Logical Operations & Conditional Treatments: Implementing IF, AND, OR statements to categorize records; applying conditional formatting to automatically highlight targets or anomalies.		
	Module – 4	Advanced Reference & Data Lookup: Finding data horizontally and vertically using VLOOKUP, HLOOKUP, and the modern XLOOKUP function; managing errors with IFERROR.		
	Module – 5	Data Entry Rules & Formatting Hygiene: Using Data Validation lists to restrict user inputs; identifying and removing duplicated rows; splitting text columns using "Flash Fill" and "Text to Columns".		
Unit-2 Data Summarization, PivotTables & Reporting Dashboards	Module-1	Creating and Managing Excel Tables: Converting ranges into structured official Tables (Ctrl + T); understanding structured referencing, sorting data multiple ways, and applying advanced text/number filters.		
	Module-2	Core Components of PivotTables: Inserting basic PivotTables; managing the four control areas (Rows, Columns, Values, Filters); changing value summaries from Sum to Count or Average.		
	Module-3	Advanced PivotTable Metrics: Formatting values as percentages of totals; grouping numeric entries or dates into months/quarters; refreshing underlying data connections.		

	Module-4	Charting & Data Visualization: Designing standard column charts, line graphs, and bar charts; custom styling charts for readability; adding trendlines to show pattern pathways.
	Module-5	Designing Interactive Dashboards: Combining multiple pivot charts onto a single dashboard sheet; linking interactive Slicers and Timelines across reports for simple push-button filtering.
Note:	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)	
Text Book	• Winston, Wayne L. <i>Microsoft Excel: Data Analysis and Business Modeling</i>. New Delhi, PHI Learning / Microsoft Press (Indian Subcontinent Edition). • Lokesh, Lalit. <i>Data Analysis using Excel</i>. New Delhi, Taxmann Publications. • Walkenbach, John. <i>Excel Bible</i>. New Delhi, Wiley India Student Edition.	
References	• Chaudhary, S. "Empirical Application of Spreadsheet Modeling in Small Scale Enterprise Management." <i>Indian Journal of Commerce and Management Studies</i>, vol. 11, no. 2, 2020, pp. 45–52. (Used for Unit I data organization). • Sethi, R., and M. Kapoor. "Visualizing Business Intelligence: A Case Study Approach to Excel Dashboarding for Retail Outlets." <i>Journal of Business Analytics & Data Insights (India)</i>, vol. 5, no. 1, 2022, pp. 12–21. (Used for Unit II dashboard design models).	

Course Code: PAC.33.501		Course Title: Personal Finance	
Scheme of Instruction			Scheme of Evaluation
Total Duration	30 Hrs.	Max. Marks	50
Hours/Week	2Hrs.	Assignment/IA	
Credits	2	Attendance	
Instruction Delivery	L/T/P	Seminar/ End Exam	/25
Course Type	MDC	Exam Duration	1.25 Hr
Instruction Mode	Regular	Evaluation	Grade
Course Objectives	- To familiarize students with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning - To develop the necessary knowledge and skills for effective financial planning.		
Course Outcomes	- students will be able to understand the meaning and appreciate the relevance of financial planning. - students will be able to understand the concept of investment planning and its methods - students will be able to examine the scope and ways of personal tax planning.		
Content			
Unit -1	Module – 1	Introduction Financial goals, steps in financial planning, budgeting incomes and payments	
	Module – 2	Time Value of Money time value of money. financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments	
	Module – 3	Investment Process Process and objectives of investment	
	Module – 4	Risk & Return concept and measurement of return & risk for various asset classes	
	Module – 5	International Investment avenues International investment avenues. Currency derivatives and digital currency	
Unit-II	Module – 1	Tax Structure Tax structure in India for personal taxation	
	Module – 2	Personal Tax Planning Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income.	
	Module – 3	Retirement Retirement planning goals, process of retirement planning	
	Module – 4	Pension Plans Pension plans available in India, Reverse mortgage, Estate planning	
	Module – 5	Practicals- - Perform electronic fund transfers through net banking and UPI. - Identify certain recent Ponzi schemes in the market. - Prepare tax planning for a hypothetical individual.	
Note	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs		
Exami nation	Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)		
Text Book	Halan, M. “Let’s Talk Money: You’ve Worked Hard for It, Now Make It Work for You” Harper Collins Publishers, New York.		

	▪ Indian Institute of Banking & Finance. “Introduction to Financial Planning” Taxmann Publication, New Delhi.
References	▪ Keown A.J. “Personal Finance” Pearson, New York. • Madura, J. “Personal Finance”, Pearson ▪ Pandit, A. “The Only Financial Planning Book that You Will Ever Need” Network 18 Publications Ltd., Mumbai. ▪ Sinha, M. “Financial Planning: A Ready Reckoner” McGraw Hill Education, New York. ▪ Tripathi, V. “Fundamentals of Investment” Taxmann Publication, New Delhi.

Course Code: PAC.33.502		Course Title: AI in Business		
Scheme of Instructions			Scheme of Evaluation	
Total Duration	30 Hrs.		Max. Marks	50
Hours/Week	2Hrs.		Assignment/IA	2.5/15
Credits	2		Attendance	2.5
Instruction Delivery	L/T		Seminar/ End Exam	05/25
Course Type	MDC		Exam Duration	1.5 Hr
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	- Understand the fundamentals, evolution, and importance of green marketing in today's global business context. - Explore different types, strategies, and practices involved in green marketing and their application across industries. - Analyze the role of green policies, regulations, and technologies in shaping environmentally responsible marketing efforts. - Evaluate real-world case studies to identify best practices, innovative approaches, and implementation challenges in green marketing. - Foster a sustainability-oriented mindset through the understanding of ethical, environmental, and social responsibilities in marketing.			
Course Outcomes	- Demonstrate a solid understanding of green marketing concepts, policies, and the role of green technologies in sustainable business practices. - Apply green marketing mix strategies and analyze case studies to design eco-friendly and effective marketing plans. - Evaluate and recommend green marketing policies and innovations for firms based on environmental challenges, technological advancements, and market needs. - Develop an environmentally conscious and innovation-driven marketing approach that supports ethical and sustainable business models. - Uphold corporate social responsibility and environmental ethics by promoting green practices that align with global sustainability goals.			
Content				
Unit -1 AI Ethics & Professional Problem- Solving	Module – 1	Moving from "What is AI?" to "What can AI solve for me?" Understanding AI as a 24/7 assistant for local trade.		
	Module – 2	Using ChatGPT and Claude to write professional guest emails, business proposals, and social media plans for local brands.		
	Module – 3	Learning to use AI honestly while avoiding fake news, deepfakes, and "AI-cheating" in exams or business.		
	Module – 4	Using AI to build a global-standard LinkedIn profile and a "Smart Resume" focused on Kashmir’s key industries.		

	Module – 5	Identifying skills that AI cannot copy—focusing on the "Mehmaan-Nawaazi" (Hospitality) and cultural knowledge unique to the region.
Unit-2 AI Tools & Practical Solutions for Kashmir.	Module-1	The Art of Prompting (Commanding AI): Learning to "talk" to AI to generate 30-day marketing calendars and financial business plans in seconds.
	Module-2	Creating AI-powered travel itineraries for Gulmarg/Pahalgam and setting up automated guest-reply systems for hotels and houseboats.
	Module-3	Using AI tools to monitor crop health, predict market prices or Saffron/Apples, and design professional packaging labels
	Module-4	Using Excel's "Analyze Data" feature to instantly turn messy sales or booking records into clear, professional charts.
	Module-5	Practical rules to secure UPI/Bank data from AI scams and keeping your business secrets safe in the digital cloud.
Note		Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs
Examination		Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)
Text Books		• Co-Intelligence: Living and working with AI – Ethan Mollick (The best guide for non-tech students).
References		• Co-Intelligence: Living and working with AI – Ethan Mollick (The best guide for non-tech students). • Human Values and Professional Ethics – R.R. Gaur (For Unit I ethics and character). • AI for Tourism and Hospitality – Dogan Gursoy (For Unit II local application).

Course Code: PAC.33.503		Course Title: Social Media Marketing	
Scheme of Instruction		Scheme of Evaluation	
Total Duration	30 Hrs.	Max. Marks	50
Hours/Week	2Hrs.	Assignment/IA	25/15
Credits	2	Attendance	25
Instruction Delivery	L/T	Seminar/ End Exam	05/25
Course Type	Core	Exam Duration	1.5 Hr
Instruction Mode	Regular	Evaluation	Grade
Course Objectives	• To explore various digital platforms, tools, and technologies used in social media marketing. • To develop the ability to plan and execute online marketing strategies, including content creation, SEO, and SEM. • To learn about website development, domain hosting, and the role of websites in online business. • To understand consumer behavior in digital environments and the importance of targeting the right audience.		
Course Outcomes	• Create and manage social media content tailored to specific audiences and platforms. • Develop and implement strategic social media and digital marketing plans. • Design and launch basic websites using domain hosting platforms and CMS tools. • Analyze and optimize online marketing efforts through SEO, SEM, and analytics tools.		
Content			
Unit-I Social Media Marketing Essentials	Module-1	Social Media Platforms and Target Audience • Identifying Audience Demographics • Content Creation and Sharing Strategies	
	Module-2	Social Media Engagement & Best Practices • Do's and Don'ts on Social Media • Influencer Collaboration	
	Module-3	Strategic Social Media Planning • Building a Social Media Marketing Plan • Campaign Goals and KPIs	
	Module-4	Blogging and Micro-Blogging ○ Scope and Utility of Blogs ○ Platforms (WordPress, Medium, Tumblr)	
	Module-5	Website & Search Engine Overview	

		• Introduction to Google, Bing, Yahoo • SEO Basics for Visibility
Unit-II Digital Marketing Execution & Analytics	Module-1	SEO and SEM Fundamentals ○ Introduction to SEO and On-Page/Off-Page Strategies ○ Introduction to SEM and Google Ads ○ PPC Campaign Management
	Module-2	Content Marketing and Copywriting ○ Importance of Quality Content ○ Copywriting for Ads, Blogs, and Websites
	Module-3	Email, Mobile, and SMS Marketing ○ Email Campaign Planning ○ Mobile Marketing Strategies
	Module-4	Social Media Analytics and Monitoring ○ Key Metrics and KPIs ○ Tools for Facebook, Instagram, Twitter, YouTube, LinkedIn
	Module-5	Marketing Automation and Growth Hacking ○ Tools and Techniques ○ Automation in Campaign Management
Note:	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)	
Text Book	• Barker, Barker, Bormann, Zahay and Roberts (2017). <i>Social Media Marketing: A Strategic Approach (2e)</i> • Tuten and Solomon (2018). <i>Social Media Marketing (3e)</i>, Sage Publications • Singh and Diamond (2014). <i>Social Media Marketing for Dummies (3e)</i>, Wiley	
References	• Evans and McKee (2010). <i>Social Media Marketing: Next Generation of Business Engagement</i>, Wiley • Chaffey, D. (2019). <i>Digital Marketing</i>, Pearson UK • Chaffey, D. & Smith, P. R. (2017). <i>Digital Marketing Excellence</i>, Taylor & Francis	

Course Code: PAC.33.504		Course Title: Income tax return Filing		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	30 Hrs.		Max. Marks	50
Hours/Week	2Hrs.		Assignment/IA	2.5/15
Credits	2		Attendance	2.5
Instruction Delivery	L/T		Seminar/ End Exam	05/25
Course Type	MDC		Exam Duration	1.5 Hr.
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	- Understand the fundamentals, evolution, and importance of green marketing in today's global business context. - Explore different types, strategies, and practices involved in green marketing and their application across industries. - Analyze the role of green policies, regulations, and technologies in shaping environmentally responsible marketing efforts. - Evaluate real-world case studies to identify best practices, innovative approaches, and implementation challenges in green marketing.			
Course Outcomes	- Demonstrate a solid understanding of green marketing concepts, policies, and the role of green technologies in sustainable business practices. - Apply green marketing mix strategies and analyze case studies to design eco-friendly and effective marketing plans. - Evaluate and recommend green marketing policies and innovations for firms based on environmental challenges, technological advancements, and market needs.			
Content				
Unit -1 Tax Basics & Getting Ready	Module – 1	What is Income Tax? Understanding the difference between "Financial Year" (the year you earn) and "Assessment Year" (the year you file).		
	Module – 2	A simple breakdown of where money comes from—Salary, House Property (Rent), Business/Profession, Capital Gains (Selling assets), and Other Sources (Interest/Gifts).		
	Module – 3	Learning how to legally reduce your tax using sections like 80C (LIC, PPF, Tuition fees) and 80D (Health Insurance).		
	Module – 4	How to apply for a PAN card and register/login to the official Income Tax e-Filing Portal.		
	Module – 5	Learning to read the documents your employer or bank gives you. Understanding the Annual Information Statement (AIS)—your digital financial diary.		

Unit-2 ITR Filing	Module-1	Choosing the Right Form: Which one is for you? ITR-1 (Sahaj): For salaried people with simple income. ITR-4 (Sugam): For small shop owners, freelancers, and small businesses
	Module-2	Learning how the portal automatically pulls your data and how to verify if the numbers are correct
	Module-3	A step-by-step "screen-share" style session where you fill in salary details, claim deductions, and calculate final tax.
	Module-4	Learning how to finish the process using Aadhaar OTP so you don't have to send any physical papers to Bangalore.
	Module-5	Common errors to avoid (like missing interest income) and how to protect your tax account from hackers.
	Note	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs
	Examination	Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)
	Text Books	Income Tax Department "Learn with Us" Videos: Short, official tutorials for every step. Taxman's Students' Guide to Income Tax – Dr. Vinod K. Singhania (The simplified version).
	References	Taxman's Students' Guide to Income Tax – Dr. Vinod K. Singhania (The simplified version).

4th SEMESTER

Course Code: PAC.31.553		Course Title: Advanced Research Methodology		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	30 Hrs.		Max. Marks	50
Hours/Week	2 Hrs.		Assignment/IA	2.5/15
Credits	2		Attendance	2.5
Instruction Delivery	L/T/P		Seminar/ End Exam	05/25
Course Type	Major		Exam Duration	1.15 Hr.
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	• To develop knowledge in students about the foundational domains of research • To enable students to have skills to examine problems based on sound research facts. • To develop competence in students to use research to resolve individual and business-related problems based on research. • To foster in students research-specific temperaments. • To develop an approach in students not to believe in dogmas, myths, or falsehood. They shall demand evidence-based narratives			
Course Outcomes	• Students would gain knowledge about the foundational domains of research • Students would be able to examine problems with sound research facts. • Students would be competent to use research to resolve individual and business-related problems based on research. • Students will be with research-specific temperaments. • Students would not believe in dogmas, myths or falsehood. They will demand evidence based narratives			
Content				
Unit I- Introduction to Research Methodology	Module – 1	Research –Meaning, concept of research. Research methods and research methodology, Quantitative and Qualitative Research.		
	Module – 2	Research process. Significance of research and ethics in research.		
	Module – 3	Traditional and Systematic Literature Review, Process of conducting systematic literature review.		

	Module – 4	Research proposal, and design of research proposal.
	Module – 5	Research Design- Concept, Features, Types of Research Design- Descriptive, Experimental and Exploratory Research Design.
Unit-II- Measurement, Scaling Procedure, and Data Collection	Module – 1	Measurement and scales – Concept and types of measurement. Scale-concept, types,
	Module – 2	Development of scale and item analysis
	Module – 3	Content analysis and reliability analysis
	Module – 4	Questionnaire design, Data collection and Methods of Data Collection, Census, Survey and Sampling.
	Module – 5	Methods of Sampling, Sampling Error, Sampling from Normal and Non-normal Populations and Data analysis
Note:	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)	
Text Book	- William C Emory, Business Research Methods, Richard D Irwin, NJ - Donald R Cooper, Business Research Methods 7th Ed, McGraw .	
References	- Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai - Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern - C.R Kothari, Research Methodology, New Age International Publishers - G.C Berry, Marketing Research, Tata McGraw Hill - Naresh Malhotra, Marketing Research, Pearson Publication	

Course Code: PAC.31.554		Course Title: Advanced Research Publication Ethics		
Scheme of Instruction			Scheme of Evaluation	
Total Duration	30 Hrs.		Max. Marks	50
Hours/Week	2Hrs.		Assignment/IA	2.5/15
Credits	2		Attendance	2.5
Instruction Delivery	L/T/P		Seminar/ End Exam	05/23
Course Type	Major		Exam Duration	1.15 Hr.
Instruction Mode	Regular		Evaluation	Grade
Course Objectives	• To impart foundational knowledge of philosophy and ethics relevant to research practices and scholarly conduct. • To familiarize learners with ethical principles and issues related to scientific research and academic publication. • To develop the ability to identify and address misconduct in research and publication, including plagiarism, authorship issues, and falsification. • To equip students with tools and techniques for ethical publishing, identifying predatory journals, and understanding research metrics. • To promote responsible conduct in research by instilling integrity, accountability, and respect for ethical values.			
Course Outcomes	• Demonstrate a comprehensive understanding of research philosophy, ethical principles, publication norms, and open-access frameworks in scholarly work. • Apply ethical guidelines and use plagiarism detection tools, journal finders, and databases like Scopus/Web of Science for quality publication. • Critically evaluate cases of research and publication misconduct and suggest ethical resolutions using national and international guidelines. • Cultivate a responsible, transparent, and respectful approach to research processes, collaboration, and authorship practices. • Uphold the highest standards of integrity, honesty, and academic ethics while contributing to research and scholarly communities.			
Content				
Unit -1 Research Philosophy and Ethics	Module – 1	Introduction to Philosophy • Definition, Nature, and Scope of Philosophy • Concept of Philosophy • Branches of Philosophy • Importance of Philosophy in Research		
	Module – 2	Ethics in Research • Definition of Ethics and Moral Philosophy • Nature of Moral Judgements and Reactions		

		Ethical Principles in Research
	Module – 3	Science and Research Ethics - Ethical Practices in Scientific Research - Intellectual Honesty and Research Integrity - Scientific Misconduct (FFP: Falsification, Fabrication, and Plagiarism)
	Module – 4	Research Misconduct - Redundant Publications - Duplicate and Overlapping Publications - Salami Slicing and Ethical Concerns
	Module – 5	Case Studies in Research Ethics - Real-life Examples of Research Misconduct - Best Practices to Ensure Ethical Research
Unit-2 Publication Ethics	Module-1	Introduction to Publication Ethics - Definition and Importance of Publication Ethics - Selective Reporting and Misrepresentation of Data
	Module-2	Standards and Guidelines - Best Practices by COPE, WAME, and ICMJE - Guidelines for Ethical Publishing
	Module-3	Authorship and Contributorship - Concept of Authorship - Ethical Issues in Authorship - Conflicts of Interest
	Module-4	Publication Misconduct - Types of Publication Misconduct - Violation of Publication Ethics - Complaints and Appeals
	Module-5	Predatory Journals - Identification of Predatory Publishers - Consequences of Predatory Publications - How to Avoid Predatory Journals
Note:	Each Unit is Equivalent to 1 Credit – 15 Hrs/ Week of Theory and 1 Credit consist of 5 Modules. Each Module is Equivalent to 3 Hrs or Multiple of 3 Hrs	
Examination	Part – A: Very Short answer type Questions 50 words each from all the units Part – B: Short Questions type Questions 300 Words each from all the units Part – C: Long Answer type question (Case Studies)	

Text Book	□ • Yadav, S. K. (2023). <i>Research and Publication Ethics</i>. Springer. https://doi.org/10.1007/978-3-031-26971-4 SpringerLink □ • Basu, D., Chakraborty, S., & Sinha, A. (2021). <i>Research and Publication Ethics: A Textbook</i>. Concept Publishing Company Pvt. Ltd
References	□ • Chowdhary, N., & Hussain, S. (Eds.). (2021). <i>Handbook of Research and Publication Ethics</i>. Bharti Publications. □ • Dutta, S. (2022). <i>Research and Publication Ethics in Social Science (3rd ed.)</i>. Bharti Publications. Kishor, S. B., Kushwaha, A. S., & Shende, S. (2021). <i>Research & Publication Ethics</i>. Das Ganu Prakashan. Amazon+1Sultan Chand & Sons+1 □ • Goyal, V., & Batra, G. S. (2021). <i>Research and Publication Ethics</i>. Kalyani Publishers. □ • Ray, P. P. (2022). <i>A Guide to Research and Publication Ethics: A Textbook as per UGC Guidelines for UG, PG, MPhil, and PhD</i>.

Advanced Project Dissertation

Course Code:PAC.38.552

Credits: 16

Objectives

1. To enable students to learn how to select a research problem, set objectives, and write research methodology
2. To enable students to learn how to prepare or adopt an instrument for data collection, tabulation, and analysis of data and interpretation of data
3. To enable a student how to write the dissertation report him/her specific problem chosen by

Outcome: After the course, students will be familiar with how to conduct research and write dissertations on small projects independently

At the onset of the 4th semester, each student shall have to work independently on a research problem to be chosen by him/her in consultation with an internal supervisor/guide provided by the department. The students should explore the issues/topics preferably from his/her area of specialization for a project dissertation. They should complete the same in all respects within the duration of a given semester. Accordingly, students must explicitly write a dissertation report of at least 100 pages. The report should be original and not reproduced from some previous work etc. The dissertation should contain the following areas:

1. Executive Summary
2. Organization profile
3. Introduction
4. Literature Review
5. Research methodology
6. Analysis and Discussion
7. The main findings and suggestions
8. References

- **Executive Summary**

Under this domain, students have put down briefly a discourse of the whole study highlighting the problem under consideration, the objectives undertaken, methodology adopted and tools of analysis and the main findings of the study with suggestions thereof.

- **Organizational Profile**

The Organizational profile shall include the history, growth and progress of organization including its Mission, Vision, strengths, weaknesses, Internal & External factors that shape the operating environment of the Business and its present position in the industry.

- **Introduction**

The statement of the problem and the objectives undertaken will be the highlight of this chapter. A separate chapter of “Review of Literature” can be added after the introduction or both the introduction and the review of literature can be merged as chapter 1 of the study.

- **Review of Literature**

A review of the literature is an essential part of the research project. A student has to conduct and present a comprehensive literature review on the chosen problem. It should depict the research undertaken on the subject, identify the research gaps, and propose why and how the existing research problem chosen is expected to fill up the identified research gap.

- **Research Methodology**

This chapter should explicitly describe the procedure, process, ways, methods and strategies that should be followed to resolve the problem. The student has to put down a detailed plan of action spelling out clearly how the problem at hand can be resolved and come up with a clear methodology in the shape of an explicit discourse of research design including the sample plan, data collection and analysis

- **Analysis and Discussion**

In this chapter, a student will use different tools to analyze the primary/secondary data, the student is also expected present a brief discussion about the results. The student can use a variety of parametric or non-parametric test in accordance to the research problem and hypothesis (if any) at hand.

- **Findings & Suggestions**

Once the student has analyzed the data and made discussion thereof, the main findings will be highlighted in this final chapter of project report. In the light of the discussion and findings, a student is expected to make suggestion and pin point the limitations of the study and a scope for further research.

- **References**

References in appropriate referencing styles would be after the chapter of Findings and Suggestions, the references style can be the latest of APA, MLA, Harvard, Chicago etc.

Evaluation of Dissertation

Each student has to undertake a project work independently under the supervision of the faculty member of the department assigned to him/her. The project dissertation shall be equal to 12 credits or 300 marks.

The project dissertation, complete in all respects, shall be submitted to the department duly certified by the Faculty Guide & approved by the Head of the department by a student before the commencement of the end-of-semester examination. The dissertation shall have a weightage of 12 credits, equivalent to 300 marks. The dissertation shall be evaluated both by the internal and external evaluator for 150 marks each. The internal evaluation shall be conducted for 150 marks by the Departmental Research Committee under the chairmanship of the concerned Head of the department. While the external evaluation of the project dissertation shall be conducted by an expert chosen by the HVC from the panel of experts recommended by the Head of the Department. The external evaluator shall evaluate each project dissertation for 150 marks, comprising 100 marks for the project and 50 marks for the viva voce. The same is explicitly given as under:

S.NO	Nature of Evaluation	Process	Maximum Marks
1	Internal Evaluation	By the Departmental Research Committee, consisting of :	200 marks (100 marks for the project

		1. Head of the Department (Chairman) 2. Concerned Supervisor (Member Secretary) 3. Two Faculty Members (Members)	Dissertation and 100 marks for Viva- Voce)
2,	External Evaluation	By the external evaluator appointed by the HVC from the panel recommended by the Head of the Department	200 marks (100 marks for the project Dissertation and 100 marks for Viva- Voce)