

G.R. PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBBI SEM I

SUB: Environment and Management of F&S

Month	Topics to be Covered	Lectures
July	Introduction to Financial System • Financial System ❑ Institutional set- up ❑ Marketing Structure ❑ Instruments ❑ Overview of different kinds of financial services. (e.g Leasing, Hire purchase, factoring, forfaiting, Bill financing/Bill discounting, housing finance, letter of credit, insurance, venture capital, merchant banking, stock broking and credit rating.) • Meaning, Definition and scope of Banking and Insurance	15
AUG	Phases of Development of Banking and Insurance • Significance and Role of Banking and Insurance in mobilizing savings, investment, accumulation and economic growth. • Functions and working of banking and insurance companies	15
SEP	Management, Regulation and Development • Risk management within the organizations of Banks and Insurance companies • Asset - Liability Management in Banking and Insurance • Organisational structure and management 4 Regulatory and Developmental Framework of Banking &	15
OCT	regulatory and Developmental Framework of Banking & Insurance • Banking companies and RBI Acts and legal framework governing the insurance. • Developmental Activities of RBI and IRDA • Mechanism of supervision and regulation	15
	TOTAL	60


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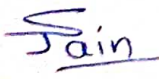


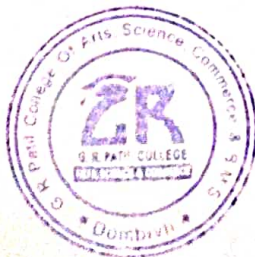

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G.R. PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE**Affiliated to the University of Mumbai****Teaching Plan****Academic year 2022-2023****Class FYBBI SEM I****SUB: Principles of Management**

Month	Topics to be Covered	Lectures
July	Introduction to Management • Definition of Management • Management as a Profession • Traditional Vs Contemporary Management (Henry Fayol, F.W. Taylor, Peter Drucker) (C.K.Pralhad, Mr. Vijay Govindarajan)	15
AUG	Management Process • Management Process, Practices, Functions of Management related to Banking and Insurance companies 3 Organization Structure of Banking and Insurance companies	15
SEP	Organization Structure of Banking and Insurance companies	15
OCT	Business Leaders • Leaders in the Indian Industry (J.R.D Tata, Ratan Tata, Aditya Birla, Kumar Mangalam Birla, Mr Dhirubhai Ambani and Sons, Kiran Mazumdar Shaw, Verghese Kurien) • Leaders in the Banking and Insurance Industry □ Indian Leaders (Banking & Insurance: H.Shanbagh. Uday Kotak, K.V. Kamath Naina Kidwai, Deepak Parekh, Chanda Kochhar, Hinduja, Godrej, Aziz Premzi, Narayan Murthy, Anand Mahindra , Governor of RBI) □ International Leader President of World bank, President of Asian Development Bank, President of Fed Reserve, President of International Monetary	15
	TOTAL	60


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G.R. PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE**Affiliated to the University of Mumbai****Teaching Plan****Academic year 2022-2023****Class FYBBI SEM I****SUB: Financial Accounting**

Month	Topics to be Covered	Lectures
July	Introduction to accounting Meaning, scope, objectives, need, importance and limitations of accounting. Basic accounting terminology. Branches of accounting. Accounting concepts, Conventions and Principles. Double Entry System, Classifications of accounts, Rules of debit and credit. Writing of journal Entries and Ledger, Sub division of journal and Trial Balance	12
AUG	Classification of Income & Expenses & Accounting Standards Classifications of Income, Expenditure and Receipts on the basis of capital and revenue. Source documents required for practical accounting. Introduction to Bank Reconciliation Statement and Errors and their Rectification. Accounting Standard 1, 2, 6, 8, 9, 10. Understanding Fair value concept, Overview of Ind-AS vis-a-vis International Financial Reporting Standards (IFRSs). 3 Issues of Shares, Stock Valuation & Hire purchase Introduction to issue of shares. Stock valuation (FIFO and Weighted Average Method	12
SEP	Issues of Shares, Stock Valuation & Hire purchase Introduction to issue of shares. Stock valuation (FIFO and Weighted Average Method only) Hire Purchase Transactions (calculation of interest, accounting as per asset purchase method only, exclude repossession), Introduction to Depreciation: Fixed Installment method, Written Down Value Method, Change of method. Valuation of goodwill (problems based on average profit method and super profit method only	20
OCT	Final Accounts Trading Account, Profit and Loss Account, Balance Sheet, Adjustment Entries. Introduction to Accounts of Non Profit Organization	16
	TOTAL	60


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Month	Topics to be Covered	Lectures
July	Theory of Communication Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication Channels and Objectives of Communication: Channels Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given) Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing	15
AUG	Obstacles to Communication in Business World Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Sociocultural / Psychological / Barriers, Ways to Overcome these Barriers Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace	15
SEP	Business Correspondence Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)	15
OCT	Language and Writing Skills Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] Activities ☐ Listening Comprehension ☐ Remedial Teaching ☐ Speaking Skills: Presenting a News Item, Dialogue and Speeches ☐ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ☐ Reading Comprehension: Analysis of texts from the fields of Commerce and Management	15
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G.R. PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE**Affiliated to the University of Mumbai****Teaching Plan****Academic year 2022-2023****Class FYBBISEM I****SUB:Foundation Course - I**

Month	Topics to be Covered	Lectures
July	Overview of Indian Society Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference 2 Concept of Disparity- 1 Understand the concept of disparity as arising out of stratification and inequality	05
AUG	Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities 3 Concept of Disparity-2 Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism;	20
SEP	Examine the causes and effects of conflicts arising out of regionalism and linguistic differences 4 The Indian Constitution Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution	20
OCT	Significant Aspects of Political Processes The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics	15
	TOTAL	60

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G.R. PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE**Affiliated to the University of Mumbai****Teaching Plan****Academic year 2022-2023****Class FYBBI SEM I****SUB: Business Economics I**

Month	Topics to be Covered	Lectures
July	introduction Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium 2 Demand Analysis Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand	15
AUG	cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods (numerical illustrations on trend analysis and simple linear regression) 3 Supply and Production Decisions and Cost of Production Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path -	15
SEP	Economies and dis economies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications) 4 Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long-run equilibrium of a firm under Monopoly Monopolistic competition: Equilibrium of a firm under monopolistic competition,	20
OCT	Pricing Practices Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)	10
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Academic year 2022-2023

Class FYBBI SEM I

SUB: . Quantitative Methods -I

Month	Topics to be Covered	Lectures
July	Introduction, Organizing, Data, Frequency Distribution, Data Representation Organizing Data, Frequency Distribution, Measure of Central tendency, Org Data, preparation of frequency distribution graphical and diagrammatic representation histogram, frequency polygon and gives. Definition of averages and objective of averages types of average. Arithmetic mean, Geometric, harmonic mean and its usages, mode and medium (using graph also) for both) for grouped as well as regrouped data 2 Measures of Central Tendencies	15
AUG	Measures of Central Tendencies Definition of Averages and objective of Averages Types of Averages. Arithmetic mean, Geometric Mean, Harmonic Mean and its advantages, Disadvantages and usages, mode, median, quadriles, decile and percentiles for both grouped as well as regrouped data. 3 Measures of Dispersion Concept and idea of dispersion. Various measures Range, quartile deviation, Mean Deviation, Standard Deviation and corresponding relative measure of dispersion. Geographical representation and utility of various is measure of Dispersion s 4 Co-variance, Correlation and Regression	15
SEP	Co-variance, Correlation and Regression Meaning, definition and Application of covariance, concept of correlation. Rank correlation, regression concept, relationship with correlation, Assumptions in simple Regression, Estimation using Simple Regression: Fitting of straight line, method of least square, construction of characteristic line/estimation line 5 Probability, Probability Distribution and decision Theory Concept of probability yen diagrams, Rules of Probability conditional & unconditional probability, Bayes theorem. Discrete and continuous variable. Expected value of the variable, Decision theory normal distribution	15
OCT	Index Nos. Concept and usage of index nos. Construction of index nos. Types of index nos. Aggregate and Relative method of constructing index nos. Chain base index nos. Test of consistency: Time reversal factor reversal and circular test . Quantity and Value index nos for agricultural, industrial production, Retail Prices, Consumer price index nos. for security prices, etc. 7 Insurance Meaning, Objective, Purpose and need for Insurance. Fundamentals of Insurance Calculation of age, Premiums, Bonuses, Paid up value of a policy, Maturity Value of the Policy. Claim Calculation and Surrender Value.	15
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Class FYBBI SEM II

SUB: -FINANCIAL ACCOUNTING

Month	Topics to be Covered	Lectures
DEC	Valuation of Goodwill and Shares Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method	15
JAN	Buyback of equity shares Company Law/ Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio	15
FEB	Redemption of preference shares Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use	15
MAR	Redemption of debentures Redemption of debentures by payment from sources including out of capital and / or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount	15
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Month	Topics to be Covered	Lectures
DEC	Presentation Skills Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation	15
JAN	Group Communication Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR	15
FEB	Business Correspondence Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]	15
MAR	Language and Writing Skills Reports: Parts, Types, Feasibility Reports, Investigative Reports Summation: Identification of main and supporting/sub points Presenting these in a cohesive manner	15
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Month	Topics to be Covered	Lectures
DEC	Globalisation and Indian Society Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.	07
JAN	Human Rights Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution	15
FEB	Ecology Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnection; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment Understanding Stress and Conflict Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict	15
MAR	Managing Stress and Conflict in Contemporary Society Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualization; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society	08
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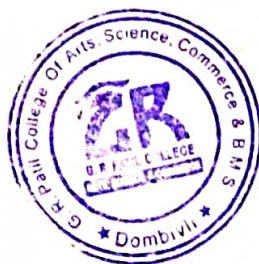


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Month	Topics to be Covered	Lectures
DEC	Introduction of organizational Behavior Meaning, Nature and scope of OB, Models of OB, Theories of Motivation : <ul style="list-style-type: none">• Maslow, Herzberg, Mc.Gregor Theory X and Theory Y, William Ouchi's Theory Z, Victor Vroom . ERG theory• Application of the Theories• Motivational techniques in Banking and Insurance Industry	15
JAN	group Dynamics <ul style="list-style-type: none">• Individual Behavior (IQ, EQ, SQ)• Group Formation, Team Building, Team Development.• Goal Setting• Soft Skills, Interpersonal Skills, Multicultural Skills, Cross Cultural Skills.• Johari Window	15
FEB	Organizational Culture and Change Management <ul style="list-style-type: none">• Work Culture, Ways for Making Work Culture Effective and Lively, Work Conflicts.• Organizational Change, effects of Resistance to Change, ways to overcome resistance to change.• Time and Stress Management.	15
MAR	Organizational Development • Meaning and Nature of OD. • Techniques of OD. • Importance of OD.	15
	TOTAL	60

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Month	Topics to be Covered	Lectures
DEC	Testing of Hypothesis Testing of hypotheses: Null Hypothesis, Alternative Hypothesis, Decision Criterion, Critical Region, Type I and Type II Error, level of significance, Test based on large Sample for Means and Proportion/s 2 Linear Programming Techniques Meaning, Advantages, limitations, business applications, basic terminology, formulation of linear Programming Problems, Graphical Method of solving Linear Programming Problems, Simplex method (upto 3 variables) with Maximisation and Minimisation. Duality in Linear Programming (concept)	15
JAN	Matrices & Determinants (Application in Business and Economics) Matrices, Types of Matrices, Transpose, Addition, Multiplication, Subtraction of a Matrix, Determinants, Type of Determinants, inverse of a matrix by Pivotal Reduction Method, Adjoint Method and Row / Column Transformation. Application of Matrices and Determinants to Business and Economics. (Please concentrate on application of Matrices and Determinants to Business & Economics.	15
FEB	Ratio, Proportion & Percentage Ratio Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse proportion, Variation, Inverse Variation, Joint Variation, Percentage: Meaning & Computation of Percentage. 5 Statistical Applications In Investment Management Expected return from shares (using probability) Measuring total risk from investigator shares (using standard deviations) Partitioning risk into systematic and unsystematic component (using co-variance) Measuring risks of portfolio (using co-relation) to draw conclusions regarding share prices (using testing of hypothesis)	15
MAR	Economic indicators GDP, Real growth in GDP price level Inflation rate, Money supply, Index for agricultural production Index for industrial production, Electrical	15
	TOTAL	60


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Month	Topics to be Covered	Lectures
DEC	Introduction to Law Meaning, Definitions, Features, Types, Sources and Classification 2 Indian Constitution Natural Justice, Special Leave Appeal, Features, Writs, Fundamental Rights 3 Contract Act Meaning, Essentials, Agreement, Offer, Acceptance, Consent, Free Consent,	15
JAN	Consideration, Capacity of contract, Kinds and Classification of Contract, Performance, Discharge and Termination of Contract, Void - Quasi- Contingent - Wager - Minor Contracts, Breach and Remedies For the Contract. 4 Special Contract • Indemnity & Guarantee - Meaning, Features, distinguish, position, Surety, discharge of surety • Bailment : Meaning, Types, Features, Position, Lien, Finder of Goods Pledge • Agency: Meaning, Features, types, Position, Ratification, Modes of Creation	15
FEB	and Termination, Liabilities. • Sale of Goods Act: Introduction, Meaning, Features, Terms, Goods Classification, Sale and Agreement to sell, Unpaid Seller and position Conditions and Warranty 5 Negotiable Instrument Act Features, Promissory Notes, Bills of Exchange, Cheque, Features, Distinguish, Acceptance, Crossing, Dishonor, Position Of Banker, Holder and Holder In Due Course, Privileges, Payment In and Out of Due Course,	15
MAR	Penalties For Dishonour, Endorsement 6 Information Technology Act Objectives, Scheme, Digital Signature, Authorization, E- Governance, Certifying Authorities, Digital Certificates, Cyber	15
	TOTAL	60


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Academic year 2022-2023

Class FYBAF SEM II

SUB: PRINCIPLES AND PRACTICES OF B & I

Month	Topics to be Covered	Lectures
DEC	Introduction to Banking Basic Concepts: Origin, Need, Types, Scope and Functions of Banking - Need for Regulation and Supervision	15
JAN	Banking Scenario in India Banking Operations -Types of accounts - Banking Services - Current Scenario, Financial Inclusion and Banking Regulations & Role of RBI	15
FEB	Introduction to Insurance Understanding Risk - Kinds of business risks - Need and Scope of insurance - Evolution of. insurance - Principles of insurance - Types of insurance and policies	15
MAR	Risk and Return relationship 4 Insurance Business Environment in India Growth of Insurance Business - Actuarial Role - Claim and Settlement Procedures - Insurance Regulations Role of IRDA	15
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Class FYBBI SEM III

SUB: Financial Management

Month	Topics to be Covered	Lectures
July	A) Introduction to Finance ☐ Meaning and definition of finance ☐ Importance of finance ☐ Types of Finance: Public and Private ☐ Sources of finance 1. Long Term Sources : Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits 2. Short Term Sources: Bank Finance, Trade Credit ,Other Short Term Sources 3. Venture Capital and Hybrid Financing	15
AUG	A) Financial Goal Setting ☐ Introduction ☐ Financial Forecasting – Meaning, Techniques, Benefits ☐ Approaches to Financial Planning ☐ Economic Value Added (EVA)– Measurement & Components ☐ Free Cash Flow (FCF) - B) Time Value of Money ☐ Concept ☐ Present Value ☐ Annuity ☐ Techniques of Discounting ☐ Techniques of Compounding	15
SEP	A) Capital Budgeting ☐ Nature of Capital Budgeting ☐ Purpose of Capital Budgeting ☐ Capital Budgeting Process ☐ Types of Capital Investment ☐ Basic Principle of Measuring Project Cash Flows ☐ Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Pri	15
OCT	A) Cost of Capital : ☐ Introduction and Definition of Cost of Capital ☐ Measurement of Cost of Capital ☐ Measurement of WACC using book value and market value method. ☐ Measuring Marginal Cost of Capital B) Capital Structure Decisions:	15
	REVISION	60

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Class FYBBI SEM III

SUB: Information Technology in Banking & Insurance - I

Month	Topics to be Covered	Lectures
July	A) E-Commerce Framework, E-Commerce and media convergence, anatomy of E-Commerce Applications, E-Commerce Consumer and Organization Applications B) The network Infrastructure for Electronic Commerce - Market forces influencing the I-way, Components of I-way, Network Access Equipment C) E-Commerce and World Wide Web- Architectural framework of E-Commerce, WWW and its architecture, hypertext publishing, Technology behind the web, Security and the Web	15
AUG	A) Meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking. B) Electronic Payment System Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPS	15
SEP	A) Ms-Word: Usage of smart art tools, bookmark, cross-reference, hyperlink, mail merge utility and converting word as PDF files. B) Ms-Excel: Manipulating data, Working with charts, Working with PIVOT table and what-if analysis; Advanced excel functions-Vlookup(), hlookup(), PV(), FV(), average(), goal seek(), AVERAGE(), MIN(), MAX(), COUNT(), COUNTA(), ROUND(), INT(), nested functions, name ,cells/ranges/constants, relative, absolute & mixed cell references, >, <, = operators, Logical functions using if, and, or =, not, date and time functions & annotating formulae. C) Application in Banking and Insurance Sector – Calculation of Interest, Calculation of Instalment, Calculation of Cash Flow, Calculation of Premium, Calculation of risk coverage in Insurance.	15
OCT	A) Need of Cyber Law, History of Cyber Law in India B) Cyber Crimes: Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call & SMS forging, e-mail related crimes, Denial of Service Attacks, Hacking, Online shopping frauds, Credit card frauds, Cyber Stalking C) Cyber Security: Computer Security, E-Security, Password Security and Reporting internet fraud	15
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Class FYBBI SEM III

SUB: Management Accounting

Month	Topics to be Covered	Lectures
July	Meaning and Definition, Scope, Functions, Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting	10
AUG	A) Introduction to Corporate Financial Statements: Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements. B) Financial Statement Analysis Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages & limitations. Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio. Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital, Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.	20
SEP	Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization Operating Cycle.	15
OCT	Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision	15
	REVISION	60

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Class FYBBI SEM III

SUB: Organizational Behavior

Month	Topics to be Covered	Lectures
July	A) Personality: Meaning, Determinants of Personality, Major personality traits influencing OB, The Big Five Model, Trait Theory of personality, Psychoanalytic theory of Personality, Freud Stages of Personality Development, Locus of Control, Self-Monitoring. B) Learning: Meaning and Definition of Learning-The Learning Process, Principles of Learning, Theories of Learning-Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience. C) Perception-Meaning, Factors Influencing Perception, Attribution Theory, Improving Perceptions-Johari Window, Empathy.	15
AUG	A) Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication. B) Power and Politics: Meaning of Power, Bases of Power, Power Tactics, Organizational Politics, Reasons for Organizational Politics, Managing Organizational Politics. C) Negotiations: Meaning, Process, Strategies, Third Party Negotiations, Crisis Negotiations, Focus Areas of Negotiations. D) Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles. E) Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion. F) Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making.	15
SEP	A) Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic & Matrix structure. B) New design options: Team structure, Virtual organizations, Boundary less organizations C) Organization structure differentiation: Strategy, Organization size, Technology & Environment, Organizational Designs and employee behaviour.	15
OCT	A) Practices of OB in Banks and Insurance B) Issue of organization behaviour in Banks C) Strategies to manage issues of organization behaviour in banks D) Case Studies – Transfer, Promotion, Separation.	15
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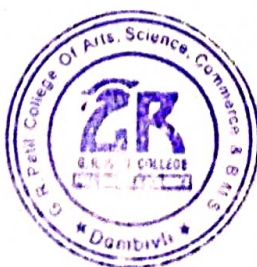
Academic year 2022-2023

Class FYBBI SEM III

SUB: Foundation Course – III

Month	Topics to be Covered	Lectures
July	<ul style="list-style-type: none">Definition of Banks, Types of Banks, Principles of BankingBanking System in India, Overview of RBI, Public, Private, Co-operative, Payment Bank, Regional Rural BanksEmerging trends of banking - Universal banking, electronic banking, globalization of banking.Brief history of banking sector reforms from 1991-2000 and Current developments in banking sectorRegulatory Architecture – Overview of Banking Regulation Act 1949, Banking Regulation Act (Amendment 2015), Payment and Settlement Act 2007, Negotiable Instrument Act 1881, BIS, Basel I, II and III.	10
AUG	<p>Definition and meaning of Commercial Bank, Evolution of Commercial Banking in India, Functions of Commercial Bank, Services offered by Commercial Bank.</p> <ul style="list-style-type: none">Retail Banking – Meaning, Features, Significance of Retail Banking and Overview of its productsCorporate Banking - Meaning, Features, Significance of Corporate Banking and Overview of its productsRural Banking - Meaning, Features, Significance of Rural Banking and Overview of its productsBanking Ombudsman – Meaning and Functions	10
SEP	<p>A) Universal Banking</p> <ul style="list-style-type: none">Concept of Universal Banking, Evolution of Universal banking, Services to Government, Payment & Settlement, Merchant Banking, Mutual Fund, Depository Services, Wealth Management, Portfolio Management, Bancassurance, NRI Remittance. <p>B) Technology in Banking</p> <ul style="list-style-type: none">Features, norms and Limitations of E- banking, Mobile Banking, Internet Banking, RTGS, POS Terminal, NEFT, IMPS, Brown Label ATM's, White Label ATM's, NUUP, AEPS, APBS, CBS, CTS, Digital Signature, M- Wallets, Online opening of bank accounts – savings & current, and application for credit cards, loan.	10
OCT	<p>A) Microfinance</p> <ul style="list-style-type: none">Introduction, Need and Code of Conduct for Microfinance Institutions in India,Advantages, Purpose, Limitations and Models of SHG – Bank Linkage Program.Role of NABARD and SIDBI	15
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Class FYBBI SEM III

SUB: Mutual Fund Management

Month	Topics to be Covered	Lectures
July	A) History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. B) Legal Framework - Role of regulatory agencies for Mutual funds – SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, Department of Company's affairs, Registrar of Companies MF guidelines on advertisement, Accounting, Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India	15
AUG	A) Types of Mutual Fund- (introduction and Characteristics) ☐ Functional/Operational – Open ended, close ended, Interval ☐ Portfolio – Income, Growth, Balanced, MMMF ☐ Geographical/ Location – Domestic, Offshore ☐ Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning & Systematic Transfer Plan B) Portfolio Maturity, Calculations of NAV, Entry Load, Exit Load	15
SEP	A) Fund Rating and Ranking – Its need and importance. Basis of Ratings, Interpretation of Funding Rating by CRISIL, CARE and ICRA, Selection Criteria – (Size, Stability, Credit Portfolio, Performance) Performance Measurement – Rolling Returns and Benchmarking B) Yield To Maturity and Bond Valuation	15
OCT	A) Basics of Financial Planning – Financial Planning Steps, Life Cycle, Wealth Cycle, Risk Profiling, Asset Allocation, Contingency Funds. B) Investors Guide Towards Financial Planning – Eligibility for investment in MF, KYC (Individuals, Micro SIPs, Institutional Investors, Fund Category Guidance (Long Bond Funds, Short Bond Funds, Ultra Short Bond Funds), Need for Financial Advisor, Difference between Advisor and Distributor, Colour Coding MF products, Bank FD's V/s Mutual Funds, Dividend V/s Growth Option C) Developing Model Portfolio for Investors – Model Portfolios meaning, Step by Step Approach of Building Model Portfolio.	15
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Class FYBBI SEM III

SUB: Financial Markets

Month	Topics to be Covered	Lectures
July	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services.</p>	15
AUG	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p>C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA, Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>	15
SEP	<p><input checked="" type="checkbox"/> Introduction to commodities market - Meaning History & origin, Types of commodities traded,</p> <p><input type="checkbox"/> Structure of commodities market in India,</p> <p><input type="checkbox"/> Participants in commodities market, Trading in commodities in India (cash & derivative segment),</p> <p><input type="checkbox"/> Commodity exchanges in India & abroad</p> <p><input type="checkbox"/> Reasons for investing in commodities</p>	15
OCT	<p>Introduction to Derivatives market- Meaning, History & origin,</p> <p><input checked="" type="checkbox"/> Elements of a derivative contract,</p> <p><input checked="" type="checkbox"/> Factors driving growth of derivatives market,</p> <p><input checked="" type="checkbox"/> Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages & disadvantages of trading in derivatives market,</p> <p><input checked="" type="checkbox"/> Current volumes of derivative trade in India,</p> <p><input checked="" type="checkbox"/> Difference between Forwards & Futures</p>	15
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Class FYBBI SEM IV

SUB: Financial Management -II

Month	Topics to be Covered	Lectures
DEC	<input checked="" type="checkbox"/> Management of Working Capital in India <input checked="" type="checkbox"/> Estimating working capital needs <input type="checkbox"/> Operating or working capital cycle <input type="checkbox"/> Working Capital Financing: Trade Credit; Bank Credit; Commercial Papers; Certificate of Deposits (CDs); Financing.	15
JAN	Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. <input checked="" type="checkbox"/> Receivables Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. <input checked="" type="checkbox"/> Inventory Management: Objectives; and Techniques.	15
FEB	<input checked="" type="checkbox"/> Introduction <input checked="" type="checkbox"/> Meaning and Essentials of Budget <input checked="" type="checkbox"/> Types of Budget <input checked="" type="checkbox"/> Advantages of Budgeting <input checked="" type="checkbox"/> Zero Based Budgeting <input checked="" type="checkbox"/> Master Budget. <input checked="" type="checkbox"/> Sales Budget, Production Budget, Material Budget, Cash Budget and Flexible Budget	15
MAR	Meaning of Strategic Financial Management <input checked="" type="checkbox"/> Strategic financial decision making framework <input checked="" type="checkbox"/> Functions of Strategic financial management Business Risk and Financial Risk <input type="checkbox"/> Introduction <input type="checkbox"/> Debt v/s Equity Financing <input type="checkbox"/> Types of Leverage <input type="checkbox"/> Investment Objective/Criteria for Individuals/Non-Business Purpose	15
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Class FYBBI SEM IV

SUB: Entrepreneurship Management

Month	Topics to be Covered	Lectures
DEC	<p>Entrepreneur: Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process</p> <p>B) Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship.</p> <p>C) Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation</p> <p>D) Entrepreneurial Skills, Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.</p>	15
JAN	<p>A) Forms of Entrepreneurial structures:</p> <ul style="list-style-type: none">☑ Sole Proprietorship-meaning, merits and limitations.☑ Partnership-Meaning, Forms, merits and limitations.☑ Corporations-Meaning, merits and limitations.☑ Limited Liability partnerships and corporations.☑ Franchising-Meaning, types, merits and limitations. <p>B) Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems.</p> <p>C) Business Plan: Meaning, Benefits, developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.</p>	15
FEB	<p>A) Marketing: New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan</p> <p>B) Operations: Size and location of Enterprise, Layout, Inventory Control, Quality Control.</p>	15
MAR	<p>Finance: Sources of long term and short-term finance, Debt Fund-Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break-Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist</p>	15
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Class FYBBI SEM IV

SUB: Foundation Course – IV

Month	Topics to be Covered	Lectures
DEC	<p>A) Life Insurance Business – Components, Human Life Value Approach, Mutuality, Principle of Risk Pooling, Life Insurance Contract, Determinants of Risk Premium</p> <p>B) Products of LIC – Introduction of life insurance plans - Traditional Life Insurance Plans – Term Plans, Whole Life Insurance, Endowment Assurance, Dividend Method of Profit Participation Purpose of plans , Riders in plan - Introduction, Forms and procedures</p> <p>C) Non Traditional Life Insurance Products (Those of SBI and ICICI – Introduction, Forms and procedures)</p>	15
JAN	<p>A) Health Insurance – Meaning, IRDA Regulations, determinants of Health Insurance, Health Insurance Market in India and determinants of Risk Premium.</p> <p>B) SBI and ICICI Health Insurance Plans - Introduction and Forms and Procedures of Hospitalization, Indemnity Products, top up covers, cashless insurance, Senior citizen plans, critical illness plans and Micro Insurance</p>	10
FEB	<p>A) Home Insurance - SBI and ICICI Plans – Introduction, Forms and Procedures, Inclusions and Exclusions in policies, Determinants of Risk Premium and Impact of Catastrophes on Home Insurance.</p> <p>B) Vehicle Insurance- SBI and ICICI Plans-Introduction, Forms and Procedures, Determinants of Risk Premium, Inclusions and Exclusions</p>	10
MAR	<p>A) Role of Insurance in Logistic - Meaning & Importance, Hazards, Protection, Social Security – Type of Risks and Accidents.</p> <p>B) Fire Insurance – SBI and ICICI Plans – Introduction, Forms and Procedures, Standard Fire and Special Perils Policy, Tariff system and special policies.</p>	10
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Class FYBBI SEM IV

SUB: Corporate and Securities Law

Month	Topics to be Covered	Lectures
DEC	<p>A) Development of Company Law in India</p> <p>B) Doctrines Governing Corporates – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference (Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages & Exceptions, Majority and Minority Rights under Companies Act</p> <p>C) Application of Company Law to Banking and Insurance Sector</p> <p>Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013</p> <p>Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189</p>	15
JAN	<p>Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange.</p> <p>☑ Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure & Withdrawal</p> <p>☑ Power of Recognised Stock Exchange to make rules restricting voting rights etc</p> <p>☑ Power of Central Government to Direct Rules or Make rules</p> <p>☑ Power of SEBI to make or amend bye laws of recognised stock exchange</p> <p>☑ Books and Accounts to be maintained by recognized stock exchange</p> <p>☑ Grounds on which stock exchange can delist the securities of a company.</p> <p>☑ Section 3 to Section 20</p>	15
FEB	<p>A) SEBI: Objectives-terms-establishment-powers-functions-accounts and audit- penalties – registration.</p> <p>B) Issues of Disclosure Investors Protection Guidelines: Pre & Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.</p>	15
MAR	<p>Depository – Meaning , Benefits , Models, Functions Participants</p> <p>☑ The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants</p> <p>☑ BSDA and single registration for depository participants</p>	15
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Month	Topics to be Covered	Lectures
DEC	Macroeconomics: Meaning, Scope and Importance. <input checked="" type="checkbox"/> Circular flow of aggregate Income and expenditure: closed and open economy models <input checked="" type="checkbox"/> The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare. <input checked="" type="checkbox"/> Short run economic fluctuations : Features and Phases of Trade Cycles <input checked="" type="checkbox"/> The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output	15
JAN	Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money <input checked="" type="checkbox"/> Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest <input checked="" type="checkbox"/> Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach <input checked="" type="checkbox"/> Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy. <input checked="" type="checkbox"/> Monetary policy : Meaning, objectives and instruments, inflation targeting	15
FEB	Role of a Government to provide Public goods-Principles of Sound and Functional Finance <input checked="" type="checkbox"/> Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy <input checked="" type="checkbox"/> Instruments of Fiscal policy : Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance <input checked="" type="checkbox"/> Union budget -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.	15
MAR	The basis of international trade : Ricardo's Theory of comparative cost advantage - Heckscher - Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection <input checked="" type="checkbox"/> Foreign Investment : Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations <input checked="" type="checkbox"/> Balance of Payments: Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP. Foreign Exchange and foreign exchange market : Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility	15
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Class FYBBI SEM IV

SUB: Information Technology in Banking & Insurance II

Month	Topics to be Covered	Lectures
DEC	Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking, - models of electronic payments, other business models	15
JAN	Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools ☑ Technological Changes in Indian Banking Industry, Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions(CBS), Human Resource Development(HRD)-The Road Ahead, ☑ Technology in Banking Industry, Teleconferencing, Internet Banking, Digital Signature in Banking, MICR-Facility for 'paper-based' clearing, Cheque Truncation ☑ Dealing with Fraudulent transactions under CTS, Efficient customer service, smart quill computer pen, Institute for Development & Research in Banking & Technology (IDRBT). ☑ E-Checks-Protocols and Standards, Problems on mechanization, e-Banking-RBI Regulations & Supervision, Technology Diffusion.	20
FEB	Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money	05
MAR	MS-PowerPoint presentation: Internal links between slides, hyperlinks, embedding multimedia content onto the slides (video/audio/stylish text), slide animation, timer, creating new presentation by existing theme, import online themes, creating a template of presentation, save and run the slide show(.ppsx) ☑ Applications of Internet: Introduction to e-mail, writing professional e-mails, creating digitally signed documents, use of outlook express: configuring outlook express, creating and managing profile in outlook, sending and receiving e-mails via outlook express, Emailing the merged documents, boomerang facility of email, Google drive: usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files.	20
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Month	Topics to be Covered	Lectures
DEC	Objectives and scope of Cost Accounting <input checked="" type="checkbox"/> Cost centres and Cost units <input checked="" type="checkbox"/> Cost classification for stock valuation, Profit measurement, Decision making and control <input type="checkbox"/> Coding systems <input type="checkbox"/> Elements of Cost	15
JAN	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre <input checked="" type="checkbox"/> Cost Sheet and Reconciliation of cost and financial accounts. Note- Practical problems based on preparation of cost sheet reconciliation of cost and financial accounts	15
FEB	Various types of standards, setting of standards, Basic concepts of, Labour and Overhead (Fixed and Variable) variance analysis.	15
MAR	Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph. Note:- Practical problems based on Marginal Costing excluding decision making	15
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Month	Topics to be Covered	Lectures
July	Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market	15
AUG	Ethical Decision Making: Decision Making (Normal Dilemmas And Problems): (I) Utilitarianism (J. Bentham And J.S. Mill), (Ii) Deontology (I. Kant) Virtue Ethics (Aristotle). Gandhain Approach In Management And Trusteeship, Importance And Relevance of Trusteeship Principle in Modern Business. Ethical Issues in Functional Areas of Business. Ethics in Advertising (Truth In Advertising). Ethical Issues in Finance,	15
SEP	Definition & Conceptual Framework of Corporate Governance, Business Ethics - an important dimension to Corporate Governance, Fair and Unfair Business Practices. Theoretical Basis of Corporate Governance, Mechanism- Corporate Governance Systems, Indian Model of Governance, Good Corporate Governance, Obligations Towards Society and Stake holders. Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control, Corporate Governance Mechanism: Process, Indian Model, OECD, and Emphasis on Corporate Governance, (Transparency Accountability and Empowerment).	15
OCT	Introduction principles – Arthashastra and Good Governance in ancient India, Protection of Interest of Customer and Investors, Historical perspective of Corporate Governance and Issues in Corporate Governance. Values: Meaning, Types Teaching from Scriptures Like Gita, Quran, Bible Value Systems in Business. Implementation of Corporate Governance Role of Board of Directors and Board Structure, Role of the Non- executive Director, Role of Auditors, SEBI Growth of Corporate Governance. Role of Government, Corporate Governance in India. Accounting Standards and Accounting disclosures. Finance Reporting and Corporate Governance, Non Accounting Regulations in Corporate Governance, Corporate Governance & CSR, Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business.	15
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Class FYBBI SEM V

SUB: Financial Reporting and Analysis

Month	Topics to be Covered	Lectures
July	Legal Provisions in Banking Regulation Act, 1949 relating to Accounts. Statutory Reserves including Cash Reserve and Statutory Liquidity Ratio. Bills Purchase and Discounted, Rebate on Bill Discounted. Final Accounts in Prescribed Form. Non – performing Assets and Income from Non – performing Assets. Classification of Advances: Standard, Sub – standard, Doubtful and Provisioning Requirement	15
AUG	(a) Preparation and Presentation of Corporate Final Accounts for Insurance Companies. (b) Final Accounts in accordance with Insurance Legislation (c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies	15
SEP	Relevant Provisions of Companies Act related to Preparation of Final Account (excluding cash flow statement) Preparation of Financial Statements as per Companies Act. (excluding cash flow statement) AS 1 in Relation to Final Accounts of Companies (Disclosure of Accounting Adjustment for – 1. Closing Stock Depreciation Outstanding expenses and income Prepaid expenses and Pre received income Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis	15
OCT	5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis	15
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Month	Topics to be Covered	Lectures
July	Meaning, Objectives and Importance of Research <ul style="list-style-type: none"> • Types of Research • Research Process. • Characteristics of Good Research • Hypothesis-Meaning, Nature, Significance, Types and Sources. • Research Design- Meaning, Definition, Need and Importance, Steps, Scope and Essentials of a Good Research Design. • Sampling- a) Meaning of Sample and Sampling, b) Methods of Sampling i) Non-Probability Sampling-Convenient, Judgment, Quota, Snow ball ii) Probability- Simple Random, Stratified, Cluster, Multi Stage. 	15
AUG	Types of Data and Sources-Primary and Secondary Data Sources <ul style="list-style-type: none"> • Methods of Collection of Primary data a. Observation- i) structured and unstructured, ii) disguised and undisguised, iii) mechanical observations (use of gadgets) b. Experimental i) Field ii) Laboratory c. Interview – i) Personal Interview ii) focused group, iii) in- depth interviews Method d. Survey- Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening. e. Survey instrument- i) Questionnaire designing. a. Types of questions-i) structured/close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions. b. Scaling techniques- i) Likert scale, ii) Semantic Differential scale. 	15
SEP	Introduction, Characteristics and Application of <ul style="list-style-type: none"> • Correlation and Regression Analysis • Factor Analysis • Cluster Analysis • Discriminant Analysis • Multidimensional Scaling 	15
OCT	Report writing – i) Meaning, Importance, Structure, Types, Process and Essentials of a Good Report	15
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Month	Topics to be Covered	Lectures
July	Definitions, Strategic Decision Making, Levels of Strategic Management, Process of Strategic Management, Principles of Good Strategy, Elements of Strategic Management, Models of Strategic Management.	15
AUG	Importance of Politics in Strategic Management, Social, Political, and Technological forces, Role of Competition, National and Global Business Environment. Components of Environment, Environmental Scanning, Analysis of Strategies and Choice of Strategy. Ethics, Social Responsibility, Impact of Legal Factors in Strategic Management, SWOT Analysis.	15
SEP	Corporate Level Strategies- Concentration, Integration and Diversification, Internationalization, Digitization. Process of Strategic Choice, Factors of Strategic Choice, Strategic Analysis. Process and Nature of Strategy implementation, Barriers, Model of Strategy Implementation- Structural, Behavioral and Functional.	15
OCT	Standards, Benchmarking, Gap Analysis. Features and Importance of Evaluation, Barriers in Evaluation, Types. Strategic Control- Setting Standards, Comparison, Control Process, Systems, Approaches, Techniques of Evaluation and Control. Role of Information System.	15
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Academic year 2022-2023

Class FYBBI SEM V

SUB: Auditing-I

Month	Topics to be Covered	Lectures
July	Basics–Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. Errors & Frauds–Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud Principles of Audit –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting Types of Audit – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.	15
AUG	Audit Planning –Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before Commencing Work, Overall Audit Approach	15
SEP	Test Check-Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions. Audit Sampling -Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample. Internal Control -Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. Internal Audit -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal A	15
OCT	Audit of Income - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received. Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.	15
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Class FYBBI SEM V

SUB: International Banking and Finance

Month	Topics to be Covered	Lectures
July	Meaning and Scope of International Finance, Balance of Payment, Components, Deficit in Balance of Payment, Concept of Currency Convertibility. International Monetary System, Gold Standard, Features, Bretton Wood System, Background and Features, Reasons for its Failure, Smithsonian Agreement, SDRs, European Monetary System. Current Exchange Rate Systems - Fixed and Flexible Exchange Rate, Merits Demerits, Types of Fixed Exchange Rate, Hard Pegs and Soft Pegs, Types of Flexible Exchange Rate, Managed and Free Float.	15
AUG	Types of Capital Flows, FDI, FPI, FII Euro Currency Markets, Origin and Reasons of growth, a Brief Understanding of Eurocurrency Deposit, Loans Bonds and Notes Market, Concept of Offshore Banking. International Equity Markets, Concept of Depository Receipts, GDR, Characteristics, Mechanism of Issue, Participants Involved, ADR, Types and Characteristics, Concept of IDR. International Bond Market, Concepts of Domestic Bond, Concept and Types of Foreign Bonds, Concept and Types of Euro Currency Bonds, Concepts of Foreign Currency Convertible and Foreign Currency Exchangeable Bonds, Participatory Notes.	15
SEP	Introduction, Market and Market Participants, Foreign Exchange Management in India, Retail and Whole Sale Component of Indian Foreign Exchange Market, Role of FEDAI, FEMA and Regulatory Framework, Dealing Room Operations. Foreign Exchange Arithmetic, Exchange Rate Quotations, Direct, Indirect and Cross rate, Percentage Spread, Arbitrage, Geographical, Triangular and Interest Rate (formula method only), Calculation of Forward Rates using Schedule of Swap Points, AFM, Determinants of Exchange Rate – Purchasing Power and Interest Rate Parity.	15
OCT	Risk Management and Derivatives, Transaction, Translation and Economic Risk Faced by Corporates, Transaction, Position, Settlement, Pre-settlement, Gap/Mismatch Risk faced by Banks, Internal and External Hedging, Foreign Currency Derivative Instruments for Risk Management, Forward, Futures, Swaps and Options, Country Risk Management	15
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Class FYBBI SEM VI

SUB: Human Resource Management

Month	Topics to be Covered	Lectures
DEC	Introduction to HRM, Nature of HRM, Scope of HRM, Functions and Objectives of HRM, HRM Policies and Practices, Role and Functions of HR Manager (in Banking and Insurance Sector) HRM and Strategies , Strategic function of HRM, Understanding and Implementing Global Competitiveness and HR, strategic HR, Linkages of Organizational and HR Strategies	15
JAN	Job Analysis and Design- Job Analysis, Introduction, Importance, Purpose , Benefits, Job Evaluation, Competency Based Job Analysis Job Design - Introduction, Characteristics, Factor Affecting Job Design, Job Satisfaction. Definition, Objectives, Need and Importance of HR Planning, Preparing Manpower Inventory. Promotions and Transfers. Recruitment - Strategic Approach to Recruitment, Recruitment Source; Internal and External, Selection Procedure	15
FEB	Employee Training and Development - Nature and Process of Training, Training methods, On the job, Off the job. Management Development Program, Performance Appraisal -Definition, Methods. Advantages and Limitations of Appraisal	15
MAR	Meaning, Need and Importance, Current Trends in Compensation, Team Based Incentives, Pension Schemes with Reference to Banking and Insurance, Fringe Benefits, Perquisites, Allowances and other Non – Monetary Benefits Voluntary Retirement Scheme - Concept, Types, Needs, Effects with reference to Banking and Insurance Participative Management Meaning, Levels, Types, Employee Welfare, Comparative Study of Working Conditions in Banks, Financial Institutions, Insurance Companies.	15
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Class FYBBI SEM VI

SUB: Auditing - II

Month	Topics to be Covered	Lectures
DEC	Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility), Representations by Management, Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.	15
JAN	Introduction of Banking Companies, Form and Content of Financial Statements, Qualifications of Auditor, Appointment of Auditor, Remuneration of Auditor, Power of Auditor, Auditor's Report, Format of Audit Report, Long Form Audit Report, Conducting an Audit, Initial Consideration by Statutory Audit, Internal Control System, Verifications of Assets and Balances Audit of Companies carrying General Insurance Business, Audit of Companies carrying Life Insurance Business, Applicability of Accounting Standards (AS 3, 4,9,13,17), Books and Registers to be maintained, Submission of Reports and Returns, Audit of Accounts, Preparation of Audit and Internal Controls.	15
FEB	Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit. Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment.	15
MAR	Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants	15
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Class FYBBI SEM VI

SUB: Turnaround Management

Month	Topics to be Covered	Lectures
DEC	Meaning, Definition, Features, Importance, Symptoms, Types of Business Organization. Different approaches for Growth and Survival. <ul style="list-style-type: none">• Internal Strategies• External Strategies• Survival Strategies	15
JAN	Meaning and Internal /External Reasons of Industrial Sickness <ul style="list-style-type: none">• Symptoms of Industrial Sickness• Measures to Overcome Sickness by Government and Stakeholders• Role of BIFR in Sick Industries Turnaround – Meaning, Definition, Indicators of Successful Turnaround <ul style="list-style-type: none">• TQM and Restructuring.• Selling of a sick unit• BPR - Meaning, Definition, Elements, Need, Implications - Approaches (Reengineering Team, BPR Leader, Process Owner, Kaizen, Flow Chart, 5S principles, Process Mapping)	15
FEB	Features, Advantages, Disadvantages, Types and Present Status of: <ul style="list-style-type: none">• Outsourcing• Networking• Franchising• Free lancing• Self-Financing• Start up	15
MAR	Outfitting the Management Team, Personal Characteristic, Focusing on Present Operations, Focus on Needs in Turnarounds, Styles of Decision Making in the Turnaround Process, Organizational Change. Quality in the Managerial Process, Dilemma of Management, Turnaround Management as a Skill.	15
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Class FYBBI SEM VI

SUB: Central Banking

Month	Topics to be Covered	Lectures
DEC	Overview: Concept of Central Banking, Institutional Growth of Central Banking, The Changing Face of Central Banking. Role of Central Banks: Determination of Goals, Inflation Targeting, Exchange Rate Targeting, Money Supply Targeting, Money Growth Targeting, Viable Alternatives to Central Bank, Central Banking in India. Contemporary Issues, Autonomy and Independence, Credibility, Accountability and Transparency of a Central Bank.	15
JAN	Policy Framework for RBI: Organizational Framework, Operational Framework – Role as a Central Banker, Promotional Role of RBI, Regulatory Role of RBI. RBI and Monetary Policy Macroeconomic Policies: Meaning & Objectives. Monetary Policy- Meaning & Objectives Monetary Policy in India - Goals, Targets and Instruments A Brief Overview of Fiscal Policy, Striking Balance between Inflation and Growth through Monetary and Fiscal Policies	15
FEB	Regulation and Supervision: Need for Regulation and Supervision, Banking Regulation Act, 1949, Banking Regulation and Supervision, Functions of the Department of Supervisory, Regulations Review Authority, Unified Regulator v/s Multiple Regulators. RBI – On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision – On-site Examination – Off-site Surveillance – On-site Inspection and Off-site Monitoring in India – Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS). RBI and Financial System, Introduction, Functions, Characteristics of Financial System, Role of RBI in Regulating Financial System and Financial Sector Reforms	15
MAR	Federal Reserve System – Bank of England – The European Central Banking, Bank of Japan, Peoples Bank of China Interconnectivity of Central Banks with Other International Financial Institutions, ADB, IMF, World Bank, and BIS, (Objectives, Role and Functions E -Banking, E-money, IT induced Changes and Monetary Policy, E- payments, Risks in the New IT Era, Impact of IT, Globalization and Central Banks.	15
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Class FYBBI SEM VI

SUB: International Business

Month	Topics to be Covered	Lectures
DEC	Introduction to International Business- Importance, Nature and Scope of International Business, Drivers of International Business, Evolution of International Business, Strategies of Going International, Globalisation, Multi National Corporations- Nature, Goals of MNCs, India's Presence- Advantages and Disadvantages of MNCs International Business Environment: Economic, Political, Cultural and Legal Environments in International Business	15
JAN	Institutional Support to International Business, Role of World Bank, IMF, ILO, UNCTAD, UNIDO and ADB in International Business, World Trade Organisation (WTO), Origin, Objectives, Functions, GATT and WTO, Principles of WTO, Transparency, MFN Treatment, National Treatment, Free Trade, Dismantling Trade Barriers, Rule Based Trading System, Treatment for LDCs, Competition Principle, Environment Protection, Key Subjects in WTO, Agriculture, TRIPS, TRIMS, GATS, Implications for India Integration between Countries: Levels of Integration, Growth of Trading Blocs, Impact of Integration, Major Regional Trading Groups, The European Union, NAFTA, APEC, ASEAN, MERCOSUR, BRICS, SAARC, OPEC	15
FEB	International Marketing, Domestic and International Marketing, Compared Benefits of International Marketing, Major Activities, International Market Assessment, International Product Strategies, Pricing Issues and Decisions, Dumping, Promotion Issues and Policies. International Human Resource Management, Nature, Growing Interest in IHRM, DHRM and IHRM compared, Managing International HR activities, Expatriation and Repatriation of employees	15
MAR	Meaning and Definition of Export, Methods of Exporting, Registration Formalities for Exports, Export Licensing, Selection of Export Product, Identification of Market for Exports – Export Pricing Quotations, FOB & CIF, Meaning and Definition of Imports, Liberalisation of Imports, Negative list of Imports, Categories of Importers, Special Schemes for Importers. Aligned Documentation System – Commercial Invoice, Shipping Bill, Certificate of Origin, Consular Invoice, Mate's Receipt, Bill of Lading, GR Form, ISO 9000, Procedure for obtaining ISO 9000, BIS 14000 Certification, Import Documentation, Transport Documents - Bill of Entry, Certificate of Inspection, Certificate of Measurements, Freight Declaration	15
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