

Semester-4

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Course (DSC)											
244MCDSC1	Financial Management	242/COMI/DS/401	4	0	0	4	70	30	-	-	100
244MCDSC2	Investment Analysis	242/COMI/DS/402	4	0	0	4	70	30	-	-	100
244MCDSC3	Auditing	242/COMI/DS/403	4	0	0	4	70	30	-	-	100
244MCDSC4	Entrepreneurship Development (BL)	242/COMI/DS/404	4	0	0	4	70	30	-	-	100
Vocational Courses (VOC)											
244MCVOC5	To be selected from the pool	242/COMI/VC/405	4	0	0	4	70	30	-	-	100
Ability Enhancement Course(AEC)											
244MCAEC6	To be selected from the pool	242/COMI/AE/406	0	2	0	2	35	15		-	50
Value Addition Course (VAC)											
244MCVAC7	To be selected from the pool	242/COMI/VA/407	2	0	0	2	35	15	-	-	50
Total Credits						24	Total Marks				600

NOTES:

1. After successfully completing 2nd Year, Under Graduate Diploma in Commerce (UGDC-90 Credits) will be awarded to the students.
2. Immediately after the completion of the 4th Semester Examination, the students shall proceed for their summer Internship-I (245MCSEC6) of 6-8 weeks duration. The summer internship reports prepared shall be assessed in the 5th semester as a Skill Enhancement Course.
3. The Summer Internship-I Report shall be submitted by the candidates in the manner as specified by the department.

* BL stands for Blended Learning

**Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

242/COMI/DS401

Name of Subject: Financial Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: 244MCDSC1	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Students will understand the principles and concepts of Financial Management, including financial planning, cost of capital, capital structure, and working capital management.

CO2: Students will apply financial management techniques and tools to analyze and solve real-world financial problems related to cost of capital, leverage analysis, dividend decisions, and working capital management.

CO3: Students will analyze the implications of different financial decisions on a company's performance and value, including the impact of capital structure on profitability, cost of capital on investment decisions, and working capital management on liquidity.

CO4: Students will evaluate the effectiveness and efficiency of financial management strategies, including assessing the appropriateness of dividend policies, optimizing capital structure, and managing working capital to maximize shareholder value.

COURSE CONTENTS:

Unit 1: Financial Management: Meaning, Traditional vs. Modern Approach, Functions, scope and objectives. Financial Planning: Over capitalization and under capitalization.	10 Lectures
Unit 2: Cost of capital: Meaning and Significance, Determination of Specific and Overall Cost of Funds, Book Value vs. Market Value Weights. Leverage analysis: Operating, financial and combined leverage; Financial BEP, Indifference Level of EBIT	10 Lectures
Unit 3: Capital Structure: Meaning and determinants, Optimal Capital Structure, Theories of Capital Structure. Dividend Decisions: Meaning; types of Dividend, Fixed Dividend Policy, Factors Affecting Dividend Decisions of a Firm, Theories of Dividend.	10 Lectures

Unit 4: Working Capital: meaning; nature, determinants, significance, Methods of Forecasting Working Capital Requirements of a Firm.	10 Lectures
Management of Cash and Marketable Securities, Techniques of Cash Management. Receivable Management- Cost of Receivables. Process of Receivable Management	

SUGGESTED READINGS:

- 1.M.Y.Khan and P K.Jain 'Financial Management'
2. I.M.Pandey 'Financial Management'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Ishwar Sharma, Financial Management, Shree Mahavir Book Depot..
5. M.D.Aggarwal, Financial Management, Hindi Medium.
- 6.S.N.Maheshwari, Financial Management.

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
	Total Marks (IA+EE)	100

Mapping Matrix of Course: 244MCDSC1

CO-PO & CO-PSO Matrix for the Course 244MCDSC1: Financial Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	2	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	2.75	3	2.75	3	3

242/COMI/DS402

Name of Subject: Investment Analysis	Maximum Theory Marks: 100 (70+ 30)
244MCDSC2	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Students will comprehend the principles of investment, including risk-return analysis and investment avenues.

CO2: Students will apply analytical and critical thinking skills to evaluate stock exchanges' trading mechanisms, indices, and listing processes in India.

CO3: Students will analyze fundamental aspects of investment through economic, industry, and company analysis, estimating intrinsic value.

CO4: Students will evaluate technical analysis methods, such as charting techniques and the Dow theory, in comparison to fundamental analysis.

COURSE CONTENTS:

Unit 1:Investment: Meaning and process. Investment vs. Speculation, Investment vs. Gambling,Investment avenues. Risk Return Analysis : Types and Measurement	10 Lectures
Unit 2:Stock Exchanges in India: Trading mechanism and Indices of Bombay Stock Exchange andNational Stock Exchange. Listing of Securities and its process.	10 Lectures
Unit 3:Fundamental Analysis: Economy, Industry and Company Analysis; Estimation of Intrinsic Value. Option Contracts: Meaning and Types (Only Elementary Introduction).	10 Lectures

Unit 4: Technical Analysis: Dow theory, Charting techniques, Technical v/s Fundamental analysis. Overview of Efficient Market Theory or Hypothesis.	10 Lectures
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SUGGESTED READINGS:

1. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
2. Preeti Singh, Investment Management, Himalaya Publishing House
3. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Ltd
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course:244MCDSC2

CO-PO & CO-PSO Matrix for the Course 244MCDSC2: Investment Analysis.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	2	1	2	1	3	2
CO2	2	3	1	1	1	2	1	2	1
CO3	1	1	3	3	2	2	1	2	1
CO4	1	1	1	2	1	3	1	1	1
Average	1.75	1.5	1.5	2	1.25	2.25	1	2	1.25

Name of Subject: Auditing	Maximum Theory Marks: 100 (70+ 30)
Course Code:244MCDSC3	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Students will understand the principles and objectives of auditing, including different types and the audit process.

CO2: Students will apply analytical skills to conduct audit procedures such as routine checking, vouching, and verification of assets and liabilities.

CO3: Students will analyze the audit requirements for public companies, including the qualifications and appointment of auditors, dividends, and audit of depreciation.

CO4: Students will evaluate audit reports, their contents, types, and conduct investigative processes.

COURSE CONTENTS:

Unit 1:Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programme.	10 Lectures
Unit 2:Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.	10 Lectures
Unit 3:Audit of Public company: Qualification, Appointment and Remuneration of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.	10 Lectures
Unit 4:Audit Report and Investigation	10 Lectures

Audit Report: Meaning, objectives, contents and types.

Investigation: meaning, Nature and objectives.

SUGGESTED READINGS:

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.
2. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
4. Ashok Sharma, Auditing, V.K. Global Publications Pvt. Ltd. New Delhi.
5. Pardeep Kumar, Auditing, Kalyani Publishers, Ludhiyana

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
	Total Marks (IA+EE)	100

Mapping Matrix of Course:244MCDSC3

CO-PO & CO-PSO Matrix for the Course 244MCDSC3: Auditing.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	1	1	2	1	3	1
CO2	3	1	1	1	1	2	1	3	1
CO3	1	1	3	3	2	1	1	2	1
CO4	1	1	1	2	1	1	3	1	1
Average	2	1	1.5	1.75	1.25	1.5	1.5	2.25	1

Name of Subject: Entrepreneurship Development	Maximum Theory Marks: 100 (70+ 30)
Course Code:244MCDSC4	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Students will understand the concepts and dimensions of entrepreneurship, including its role in society and the economy.

CO2: Students will apply entrepreneurial skills to mobilize resources, manage contracts, and design business processes.

CO3: Students will analyze the entrepreneurship ecosystem, including the role of government, institutions, and financing options.

CO4: Students will evaluate business ideas for feasibility, prepare comprehensive business plans, and present them effectively to external agencies.

COURSE CONTENTS:

Unit 1:Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.	10 Lectures
Unit 2:Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.	10 Lectures
Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	

Unit 3:Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur’s associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	10 Lectures
Unit 4:Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	10 Lectures

SUGGESTED READINGS:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10

	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course:244MCDSC4

CO-PO & CO-PSO Matrix for the Course Entrepreneurship Development.

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	3	1	1	3	1	3	3
CO2	3	3	3	1	1	3	1	3	3
CO3	1	1	3	2	2	3	1	2	2
CO4	2	1	2	3	3	2	1	2	2
Average	2.25	2	2.75	1.75	1.75	2.75	1	2.5	2.5