

# **Detailed Course Scheme**

## **Bachelor of Commerce B.Com (Hons) 3 Years/ B.Com (Hons) with Research 4 Years**

**Semester VI  
(2023- 2027)**

DOC202306220013



**RNB GLOBAL UNIVERSITY**

RNB Global City, Ganganagar Road,  
Bikaner, Rajasthan 334601

## **OVERVIEW**

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December)** and **Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B. Com/B. Com (Hons.) with research program for Even Semester, along with Examination pattern is as follows:

### **Course Scheme**

#### **Semester-VI**

S. No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC21350	DSC-18	Auditing & Corporate Governance	3	1	0	4
2.	BCHC22351	DSC-19	Strategic Management	3	1	0	4
3.	BCHC21352	DSC-20	Business Accounting	3	1	0	4
4.	BCHE21019	DSC-21	Insurance & Risk Management	3	1	0	4
5.	BCHE21020	DSC-22	International Economics & Foreign Exchange Management	3	1	0	4
6.		DSE-2	One from the pool of DSE-Group B	3	1	0	4
7.		GE-5	One from the pool of GE- Group B	3	1	0	4
8.	IAPC99399	IAPC	Internship/Apprenticeship / <b>Project</b> /Community Outreach	-	0	4	2
9.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
			<b>Total</b>	<b>21</b>	<b>7</b>	<b>4</b>	<b>31</b>

## **EVALUATION SCHEME**

The evaluation of the B. Com/B. Com (Hons.) with research program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

### **Internal Assessment**

The distribution of Internal Assessment Marks is as follows:

Type	Details	Marks
Mid Term	Two Mid-term Sessional of 15 marks each (15+15)	30
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	15
Attendance	75%+: 5 marks	5
<b>TOTAL</b>	<b>50</b>	

#### **External Assessment**

Type	Marks
Theory	50

For subjects having practical components:

Type	Marks
Theory	40
Practical	10

#### **EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS**

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VI. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.
2. The students must join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from Semester-I to Semester-IV and credits and marks would be given after the end of each Semester.

## **1. Vision**

To educate and inspire capable and competent leaders with a futuristic business acumen & entrepreneurial spirit.

## **2. Mission**

To equip the students of school of commerce & management with the ability to explore, examine, think critically, and develop professional skills to become responsible global leaders who can contribute meaningfully to the industry and society through excellence in learning and practice-oriented research.

## **3. Program Educational Objectives (PEO's)**

**PEO1:** To develop students to handle issues related to business and solve problems.

**PEO2:** To develop leadership qualities in students to lead a team as well as work as member of team.

**PEO3:** To bridge the gap between theoretical and practical knowledge of the students by adopting innovative teaching pedagogy.

#### 4. Programme Outcomes (PO's):

After the completion of this program students will be able to:

**P01 Exhibit** memory of previously learned financial accounting knowledge by correlating facts and terminologies.

**P02 Conceptualize and solve Business problems**, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal, and environmental factors in the core areas of expertise at the national and international levels.

**P03. Understand** the concepts of commerce and computer application operations

**P04. Demonstrate** ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship.

**P05. Develop** knowledge of the business policies, auditing, finance, and other related areas both at the macro and micro level.

**P06. Apply** relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

**P07. Utilize** domain knowledge of computer programming and implementing the same in E-Commerce sector.

**P08. Display knowledge and understanding** of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research.

**P09. Communicate** with society at large, regarding complex managerial activities confidently and effectively, such as, environment and sustainability, ethics, and governance.

**P010. Build** wider societal concerns through extension of professional knowledge to community service and engagement in life-long learning process.

## **5. Program Specific Outcomes (PSO's)**

**PS01: Understand** the concept of financial markets and its different products

**PS02: Appraise** the manpower needs of companies in Accounting, Financial analysis, and Management.

**PS03: Design** the accounting system and processes for e-commerce and e-business.

## 6. Course Outcomes

Course	After completion of these courses' students should be able to-
BCHC21350- Auditing & Corporate Governance	<p><b>C01:</b> List and explain the auditing principles, procedures, and techniques in accordance with current legal requirements &amp; professional standards</p> <p><b>C02:</b> Explain the principles of Corporate Governance and Corporate Social Responsibility (CSR).</p> <p><b>C03:</b> Identify and make use of the role of auditing in business.</p> <p><b>C04:</b> Examine and analyse the areas for internal control in the corporate sector.</p> <p><b>C05:</b> Evaluate the books of account and different criteria for corporate social responsibility of the business.</p>
BCHC22302- Strategic Management	<p><b>C01:</b> To understand the basics of Strategic management.</p> <p><b>C02:</b> To make analysis of business environment.</p> <p><b>C03:</b> To develop an understanding of the Strategic Management process in a dynamic and competitive global environment.</p> <p><b>C04:</b> To understand various strategy models.</p> <p><b>C05:</b> To develop analytical skills for strategy implementation and control.</p>
BCHC21352- Business Accounting	<p><b>C01:</b> What is the various accounting treatment that are required in various corporate events.</p> <p><b>C02:</b> Understand issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company.</p> <p><b>C03:</b> Select the overall accounting treatment in case of companies explaining the standards and principles of accounting.</p> <p><b>C04:</b> Analyse the conceptual knowledge of the Business Accounting and to learn the techniques of preparing the financial statements.</p> <p><b>C05:</b> Formulate the financial statements using Business Accounting techniques.</p>
BCHE22008- Income Tax Law & Practice (DSE- 2)	<p><b>C01:</b> Remember the basic concepts of framework of taxation including residential status.</p> <p><b>C02:</b> Understand the legal framework of Income Tax Act, 1961 and rules made there under relating to five heads of income.</p> <p><b>C03:</b> Identify the requirements of filling of various forms and returns.</p> <p><b>C04:</b> Analyse the tax regime and finding methods of tax planning.</p> <p><b>C05:</b> Measure the income tax liability of an individual or organisation.</p>
GEC066013- Entrepreneurship	<p><b>C01:</b> Define entrepreneurial behaviour and its constituents list out the qualities of entrepreneur.</p> <p><b>C02:</b> Relate various theories and concepts of entrepreneurship in their working &amp; interpret the various government policies for Start-ups and SME sector.</p>

	<p><b>C03:</b> Make use of entrepreneurial knowledge &amp; process in the economic development.</p> <p><b>C04:</b> Discover the obstacles in the way of women entrepreneurship and analyse the feasibility of any business project.</p> <p><b>C05:</b> Select an industry for perusing entrepreneurial venture.</p>
IAPC99399- Mini Project	<p><b>C01:</b> Able to find out the relevancy of the concepts learned while conducting research in management issues.</p> <p><b>C02:</b> Demonstrate the skills learned in writing the mini project report for the problem/topic undertaken for study.</p> <p><b>C03:</b> Make use of tabulation, charts, and statistical tools for data interpretation.</p> <p><b>C04:</b> Analyze data and arrive at a meaningful conclusion for the research undertaken.</p> <p><b>C05:</b> Interpret the data for preparing the effective strategy</p>
BCHE21019- Insurance and Risk Management	<p><b>C01:</b> Understand the business environment of Insurance in India &amp; the key concepts in General Insurance contracts and insurance contracts.</p> <p><b>C02:</b> Understand and identify what is Insurance, why insurance works and to determine insurance needs.</p> <p><b>C03:</b> Identify various insurance operation, including functions of insurance, insurance markets, insurance regulations &amp; understand the pricing, financing, and risk diversification strategies of insurance companies.</p> <p><b>C04:</b> Analyze and compare the various kinds of insurance plans as well as the contract selection criteria from a cost benefit point of view.</p> <p><b>C05:</b> Evaluate the risk adjusted performance measures for risk management and value creation.</p>
BCHE21020- International Economics and Foreign Exchange Management	<p><b>C01:</b> Define about international economics, trade theory and trade policy.</p> <p><b>C02:</b> Understand about international finance&amp; its role in economy.</p> <p><b>C03:</b> Identify role of financial institutions in foreign exchange management.</p> <p><b>C04:</b> Examine the methods of international trade settlement.</p> <p><b>C05:</b> Interpret the exchange rate mechanism and its effects on export finance.</p>



### 11.2 Mapping: Semester - VI

BCHC21350	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	2	3	2	1	3	1	2		3
C02	3	2	1	2	2			2	2	3
C03	1	2	2	1		1	3		2	3
C04	2	3	2	2	3	2	2	2	1	3
C05	2	3	3	3	3	3	3	3	3	3

BCHC22351	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	1	3	3	2	2	2		2	2	2
C02	3	3			2	2	2	2	2	3
C03	2	3	3	2	3	2	3	3	2	2
C04	2	2	2	3	3	2	3	3	2	3
C05	2		2	2	2	2	3	2	3	2

BCHC21352	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	2	1	2	3	2	1	2	2	3	2
C02	2	2	2	2	2	1	3	2	2	3
C03	3	2	2	2	3	1	2	2	2	1
C04	2	2	3	2	1	3	2	2	3	1
C05	3	3	3	3	3	3	3	3	3	3

BCHE22008	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	1	2	3	3	2	2	3	3	2
C02	1	3	1	2	2	1	3	2	2	3
C03	2	2	3	2	2	2	3	3	1	2
C04	2	3	3	2	1	3	2	2	2	2
C05	3	3	2	3	2	2	3	3	3	3

GEC066013	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	2	3	3	3		3	2	3	3	
C02		2			3	2	3	2	2	3
C03	3	2	3	3	2	2	2	3		3
C04	3	2	2	2	3	2	2	2	3	2
C05	3	2	3	2	3	2	2	2	3	3

IAPC99399	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	2	3	2	3	2	3	-	3	2
C02	-	3	2	3	2	3	2	3	2	3
C03	3	2	3	2	3	2	-	3	3	-
C04	3	2	2	2	2	2	3	3	-	3
C05	3	2	2	2	2	2	3	2	3	3

BCHE21019	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
C01	3	2	3			2		3	3	3
C02	2		3	2	2	3	2	2	3	3
C03	1	2	3	3	3		2	2		3
C04		2	3	2	3	2	3	2	3	2
C05	2		3		3			3	3	2

BCHE21020	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
C01	3		3		2	2	2		2	
C02	2	2			3			2	3	
C03	3	2	2			2				3
C04				2	2	2		2		2
C05	3	3	3	3	3	3	3	3	3	3

## **8. Curriculum**

### **Course Name: Auditing and Corporate Governance Course Code: BCHC21350**

#### **Course Objectives**

- To provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.
- To appreciate the role of auditing in business
- To familiarize the students with the concepts of internal control.

#### **Course Outline**

##### **Unit I: Introduction Auditing**

Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

##### **Unit II: Audit of Companies**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

##### **Unit III: Special Areas of Audit**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing; Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

##### **Unit IV: Corporate Governance**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

##### **Unit V: Business Ethics**

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.

##### **Unit VI**

Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate CSE and Business Ethics, CSE and Sustainability, Corporate Governance's provisions under the Companies Act 2013, CSR Committee, CSE Models, Codes, and Standards on CSR.

### **Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning.
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi.
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot. (Publishers).
6. KV Bhanu Murthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education.
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan.
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education.
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.
10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education.
11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press.
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press.
13. Relevant Publications of ICAI on *Auditing* (CARO).
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

## **Course Name: Strategic Management**

### **Course Code: BCHC22351**

### **Course Objectives**

- CO1 To understand the basics of Strategic management.
- CO2 To make analysis of business environment.
- CO3 To develop an understanding of the Strategic Management process in a dynamic and competitive global environment.
- CO4 To understand various strategy models.
- CO5: To develop analytical skills for strategy implementation and control.

### **Course Outline:**

#### **Unit I: Introduction**

Understanding Strategy in the Context of the Organization and its Environment—Managing by Strategy - McKinsey's 7'S Framework —Organization's Strategic Intent—Mission—Values, Goal and Objective.

#### **Unit II: Business Environment Analysis**

Socio - economic environment; Technology environment; Role of Government and Role of Public Sector; International Trade Environment; The industry Environment – \_PESTEL; Demographic environment; Competitive environment.

### **Unit III: Strategy Formulations**

What is Strategy? What is Strategic Intent; Mission; Objectives and Goals; Policies; Program; Budget; Identifying strategic alternatives of business; Environmental appraisal – Internal environment; Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies; VRIO Model.

Strategic Analysis: Concept of Value Chain, SWOT Analysis; Tools and Techniques for Strategic Analysis– TOWS Matrix; Generic Strategies; Competitive Strategies – Porter's 5 Forces Model; The Experience Curve, Grand Strategy. BCG Matrix; Functional Strategies

### **Unit IV: Strategy Implementation**

Organization Structure; Resource Allocation; Projects and Procedural issues. Integration of Functional Plans. Leadership, Change and Conflict Management; Evaluation and Control: Nature; Importance; Organizational Systems and Techniques of Strategic Evaluation and Control of Performance and Feedback.

#### ***References:***

1. Lawrence, R. Jauch and William F. Glueck; Strategic Management and Business Policy, - McGraw - Hill.
2. Wheelen & Hunger, Concepts in Strategic Management and Business Policy, 12th edition, Pearson Education.
3. Kazmi, Azhar, (2008), Strategic Management and Business Policy, 3rd Edition, McGraw Hill Education.
4. R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India
5. L. M. Prasad – Strategic Management – Sultan Chand

## **Course Name: Business Accounting**

### **Course Code: BCHC21352**

#### **Course Objectives:**

- To provide an overview of the various accounting treatment that are required in various corporate events which include issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company. The objective is to provide overall accounting treatment in case of companies explaining the standards and principles of accounting.
- To help the students to acquire the conceptual knowledge of the Business Accounting and to learn the techniques of preparing the financial statements.

#### **Course Outline**

##### **Unit I: Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and

Redemption of Debentures.

### **Unit II: Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

### **Unit III: Valuation of Goodwill and Valuation of Shares**

Concepts and calculation: simple problem only.

### **Unit IV: Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

### **Unit V: Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

### **Unit VI: Banking Companies**

Difference between balance sheet of banking and non-banking company.

### **Unit VII: Cash Flow Statement**

Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

### **Suggested Readings:**

1. J.R. Monga, *Fundamentals of Business Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Business Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Business Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Business Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Business Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Business Accounting*, International Book House.
8. P. C. Tulsian and Bharat Tulsian, *Business Accounting*, S. Chand.
9. Amitabha Mukherjee, Mohammed Hanif, *Business Accounting*, McGraw Hill Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

**Course Name: Income Tax Law & Practices (DSE-2)**  
**Course Code: BCHE22008**

**Course Objective**

- The objective of the lesson and the class will be to provide knowledge to the students about the financial market of India, focused on the Stock Market (Capital Market). The pedagogy will include lectures about the various terminologies and concepts of the Share market. The lectures will be designed in such a way to teach students about the practical aspects of share market i.e. how to trade and how to be a good investor.
- To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**Course Outline**

**Unit I: Introduction**

**Basic concepts:** Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN).

**Residential status;** Scope of total income based on residential status of Individual only Exempted income under section 10

**Unit II: Computation of Income under different heads-1**

Income from Salaries; Income from house property (Only Simple and basic concepts)

**Unit III: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources (Only Simple and basic concepts).

**Unit IV: Computation of Total Income and Tax Liability**

Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual.

**Unit V: Preparation of Return of Income**

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish, and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

**Course Name: Entrepreneurship (From the pool of GE- Group B)**  
**Course Code: GEC066013**

**Course Objectives**

- To know the importance and meaning of start-ups and entrepreneur along with government subsidies available to them.
- It provides exposure to the students to the entrepreneurial cultural and industrial growth to prepare them to set up and manage their own small units.

**Course Outline**

**Unit I**

Entrepreneurship: Definition of Entrepreneur, Internal and External Factors, Functions of an Entrepreneur, Entrepreneurial motivation and Barriers, Classification of Entrepreneurship, Theory of Entrepreneurship, The entrepreneurial Culture; Stages in entrepreneurial process. Concept of Entrepreneurship-Evolution of Entrepreneurship; Development of Entrepreneurship.

**Unit II**

Entrepreneurship and environment-Policies governing entrepreneurs, entrepreneurial development programmers (EDP's) - Institutions for - entrepreneurship development. Problems of EDP's.

**Unit III**

Entrepreneurial Venture; Idea Generation, Screening and Project Identification, Creative Performance, Feasibility Analysis: Economic, Marketing, Financial and Technical; Project Planning: Evaluation, Monitoring and Control segmentation.

**Unit IV**

International Entrepreneurship Opportunities: The nature of international entrepreneurship, Importance of international business to the firm, International versus domestics' entrepreneurship, Stages of economic development.

**Unit V**

Women entrepreneurship: Need – Growth of women entrepreneurship, Problems faced by women entrepreneurs, prospects.

**Unit VI**

Entrepreneurship in Informal Sector: Rural Entrepreneurship – Entrepreneurship in Sectors like Agriculture, Tourism, Health Care, Transport & Allied Services.

**Suggested Readings:**

1. Entrepreneurship: New Venture Creation, Holt; Prentice-Hall, 1998
2. Entrepreneurship, Dollinger M J; Prentice-Hall, 1999
3. Entrepreneurship, Hisrich; McGraw-Hill Higher Education, 7<sup>th</sup> edition
4. Dynamics of Entrepreneurship Development, Vasant Desai Himalaya Publications, 11<sup>th</sup> edition.



## **Course Name: Insurance & Risk Management**

### **Course Code: BCHE21019**

#### **Objectives**

- To provide an overview of the various life insurance and general insurance schemes, policies and procedure covering the history and governance prospect of insurance. The subject will also provide knowledge regarding various mathematical prospect of calculation of insurance premiums and risk management.
- To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.

#### **Course Outline**

##### **Unit I: Introduction and Scope of Insurance**

Historical perspective, Conceptual Framework, Meaning, Nature and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance. Role of Insurance in Economic Development & Insurers' Obligation towards Rural and Social Sectors. Price of a financial transaction, Statistics, and probability from single risk to portfolios. Pooling risks: mutuality & solidarity Introduction to reinsurance, Principles of Life Insurance and Governance of Insurance Business.

##### **Unit II: Life insurance technique: Basics**

Demographical bases, life insurance products: Single premiums, single recurrent and periodic premium insurance, products, Mathematical provisions, life insurance products: Endowment, Life annuity, unit and index linked, pension funds.

##### **Unit III: Life insurance technique: Applications**

Life insurance with benefits linked to investment performance, the valuation of the life insurance business, Portfolio Evaluation tools Risks and Solvency, Pension Funds and Occupational Pension Schemes Non-life insurance technique: the basics- Actuarial Model for calculation of premium rates, risk classification non-life technical provisions.

##### **Unit IV: Financial Aspects of Insurance Management**

Insurance Companies and functions, Mutual Funds, Housing Finance. Important Life Insurance Products and General Insurance Products Determination of Premiums and Bonuses Various Distribution Channels.

##### **Unit V:**

Risk Management: Risk management objectives and tools, risk management and value creation, the risk management process, enterprise-wide risk management, Risk management in industrial companies, RAPM - Risk Adjusted Performance Measures, value at Risk and Underwriting, Role of Actuaries- Product framing, Underwriting guidelines. Preparation of Insurance Documents Policy Conditions.

### **Suggested Readings:**

1. Neelam Gulati-Principles of Risk Management& Insurance (Excel Books).
2. Kakkar & Srivastava – Insurance and Risk Management (Universities Press).
3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York).
4. Srivastava D.C., Srivastava Shashank - Indian Insurance Industry Transition & Prospects (New Century Publications, Delhi).
5. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi).
6. Gupta P.K, "Insurance and Risk Management", Himalya Publishing House.
7. Mishra M.N., "Principles and Practices of Insurance's. Chand and Co.
8. Panda G.S., "Principles and Practices of Insurance" Kalyani Publications.
9. Jeevanandam C., "Risk Management," Sultan Chand and Sons.
10. *Principles of Insurance*- Insurance Institute of India.

## **Course Name: International Economics & Foreign Exchange Management**

**Course Code: BCHE21020**

### **1. Introduction to International Economics:**

The three aspects of International Economics – trade theory, trade policy and international finance.

### **2. Trade Theory:**

Concept of opportunity cost, Ricardo, Production functions, factor intensities, modern theory of Heckscher Ohlin, trade theories post the Heckscher Ohlin model. Introduction to: Technological gap theories and Product Life Cycle. Theories of economies of scale.

### **3. Trade Policy:**

Free Trade and Protection. Tariffs, quotas, and subsidies. GATT and Uruguay Round. Formation of WTO. Introduction to important Agreements of WTO. (Agreement on Agriculture, TRIPs, TRIMs, GATS, ATC, SPS, etc.)

Terms of Trade, Factors affecting them.

Exchange Rates, Fixed and Flexible. Exchange Control.

### **4. International Finance:**

IMF objectives and brief history: Demise of Bretton Wood. IMF conditionality.

Introduction to: Customs union and regional groupings, its impact on world trade.

Trade creation and trade diversion.

Formation of European Union and introduction of Euro. Concept of Optimum Currency Areas. International capital markets.

## **5. Introduction to Foreign Exchange Management:**

Management of foreign exchange with special reference of India. India's forex scenario. BOP crisis of 1990, LERMS, convertibility. Finance function: Financial institutions in international trade.

Nonresident accounts: Repatriable and non repatriable, significance for the economy and bank.

## **6. Methods of International Trade settlement:**

Open account, clean advances, documentary credit, and documentary collection.

Documentary credit (letter of credit): Types of LC – parties, mechanism with illustration.

Documents involved in international trade: Statutory documents, financial documents, transport documents, risk bearing documents. INCO. TERMS: CIF, FOB, CIP.

## **7. Export finance:**

Financing of imports by opening of letter of credit: Documents required, trade and exchange control formalities, sanction of L C limit.

Financing export/ deemed export: Pre ship, and post shipment finance export methods, how to start export? ECGC and other formalities.

## **8. Introduction to exchange rate mechanism:**

Spot-forward rate, exchange arithmetic. Forward, swap futures and options.

Guarantees in International Trade: Performance, bid-bond etc.

### **Suggested Readings:**

1. International Economics by Paul Krugman.
2. International Economics by Bo Soderstein and John Reed.
3. International Economics by D Salvatore.

**Note:** The review of Syllabus happens on periodic basis for the benefit of the students. In case there are changes in curriculum due to review, students would be intimated in writing.

## 9. Lesson Plans

### BCHC21350–Auditing & Corporate Governance

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Introduction to Auditing	C-1	Lecture
Unit-I	Introduction, Meaning, definition	C-2	Lecture
Unit-I	Objectives- Primary & Secondary	C-3	Lecture
Unit-I	Basic Principles and Techniques	C-4,5	Lecture
Unit-I	Classification of Audit	C-6	Lecture
Unit-I	Audit Planning, Internal Control	C-7	Lecture
Unit-I	Class Room Assignment 1	C-8	Class Room Assignment
Unit-I	Internal Check & Audit	C-9	Lecture
Unit-I	Audit Procedure – Vouching	C-10	Lecture
Unit-I	Presentation 1	C-11	Presentation
Unit-I	Clarification Class	C-12	Clarification Class
Unit -II	Audit of Limited Companies, Company Auditor- Qualifications & Disqualification	C-13	Lecture
Unit -II	Appointment	C-14	Lecture
Unit -II	Rotation	C-15	Lecture
Unit -II	Removal of Auditors & Remuneration	C-16	Lecture
Unit -II	Rights and Duties	C-17	Lecture
Unit -II	Company Auditors	C-19	Lecture
Unit -II	Presentation 2	C-20	Presentation
Unit -II	Auditor's Report- Contents and Types	C-21	Lecture
Unit -II	Class Room Assignment 2	C-22	Class Room Assignment
Unit -II	Liabilities of Statutory Auditors under the Companies Act 2013	C-23	Lecture
Unit -II	Clarification Class	C-24	Clarification Class
Unit- III	Special Areas of Audit, Special features of Cost audit	C-25	Lecture
Unit- III	Cost, management & Tax Audit	C-26	Lecture
Unit- III	Tax audit	C-28	Lecture
Unit- III	Management audit	C-29	Lecture
Unit- III	Recent Trends in Auditing	C-30	Lecture
Unit- III	Basic considerations of audit in EDP Environment	C-31	Lecture
Unit- III	Computer aided audit techniques and tools	C-32	Lecture
Unit- III	Class Room Assignment 3	C-33	Class Room Assignment
Unit- III	Auditing Standards	C-34	Lecture
Unit- III	Relevant Case Studies	C-35	Lecture
Unit- III	Clarification Class	C-36	Clarification Class
Unit -IV	Quiz	C-37	Quiz
Unit -IV	Corporate Governance	C-38	Lecture
Unit -IV	Theories & Models of Corporate Governance	C-39	Lecture
Unit -IV	Broad Committees of Corporate Governance	C-40	Lecture
Unit -IV	Corporate Governance Reforms. Major Corporate	C-41	Lecture

	Scandals in India and Abroad		
Unit -IV	Class Room Assignment 4	C-42	Class room Assignment
Unit -IV	Common Governance Problems Noticed in various Corporate Failures.	C-43	Lecture
Unit -IV	Codes & Standards on Corporate Governance	C-44	Lecture
Unit -IV	Clarification Class	C-45	Clarification Class
Unit -V	Business Ethics, Morality, and ethics	C-46	Lecture
Unit -V	business values and ethics	C-47	Lecture
Unit -V	approaches and practices of business ethics (I)	C-48	Lecture
Unit -V	corporate ethics, ethics program, codes of ethics & ethics committee	C-49	Lecture
Unit -V	Ethical Behaviour: Concepts and advantages, Rating Agencies	C-50	Lecture
Unit -V	Clause 49 and Listing Agreement	C-51	Lecture
Unit -V	Presentation 3	C-52	Presentation
Unit -V	Clarification Class	C-53	Clarification Class
Unit- VI	Corporate Social Responsibility (CSR)	C-54	Lecture
Unit -VI	Introduction to CSR, Concept of CSR, Corporate Philanthropy	C-55	Lecture
Unit- VI	Strategic Planning and Corporate Social Responsibility	C-56	Lecture
Unit -VI	Relationship of CSR with Corporate Sustainability	C-57	Lecture
Unit- VI	CSR provisions under the Companies Act 2013	C-58	Lecture
Unit -VI	CSR Committee, Codes, and Standards on CSR	C-59	Lecture
Unit- VI	Clarification Class	C-60	Clarification Class

**BCHC22351–Strategic Management**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit-I	Understanding Strategy in the Context of the Organization and its Environment	C-1,2	Lecture
Unit-I	Managing by Strategy	C-3,4,5	Lecture
Unit-I	McKinsey's 7'S Framework	C-6,7,8	Lecture
Unit-I	Class Assignment	C- 9	Class Assignment
Unit-I	Organization's Strategic Intent—Mission	C-10,11	Lecture
Unit-I	Values, Goal	C-12	Lecture
Unit-I	Objective	C-13,14	Lecture
Unit-I	Presentation	C-15	Presentation
Unit-I	Clarification Class	C-14	Clarification Class
Unit -II	Business Environment Analysis	C-16,17	Lecture
Unit-II	Revision of Important Topics	C-18	Lecture
Unit-II	Socio - economic environment	C-19	Lecture
Unit-II	Technology environment	C-20,21	Lecture
Unit-II	Role of Government and Role of Public Sector	C-22,23	Lecture
Unit-II	International Trade Environment	C-24	Lecture
Unit-I	The industry Environment	C-25	Lecture
Unit-II	PESTEL	C-26,27	Lecture
Unit-II	Demographic environment; Competitive environment	C-28	Lecture
Unit-II	Class Assignment	C-29	Class Assignment
Unit-II	Clarification Class	C-30	Clarification Class
Unit-III	What is Strategy? What is Strategic Intent; Mission; Objectives and Goals; Policies; Program; Budget	C-31,33	Lecture
Unit-III	Presentation	C-34	Presentation
Unit-III	Identifying strategic alternatives of business Environmental appraisal – _Internal environment;	C-35,36	Lecture
Unit-III	Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies; VRIO Model	C-37	Lecture
Unit-III	Strategic Analysis: Concept of Value Chain, SWOT Analysis; Tools and Techniques for Strategic Analysis– TOWS Matrix; Generic Strategies	C-38,40	Lecture
Unit-III	Competitive Strategies - Porter's 5 Forces Mode	C-41	Lecture
Unit-III	The Experience Curve, Grand Strategy. BCG Matrix; Functional Strategies	C-42,43	Lecture
Unit-III	Class Assignment	C-44	Class Assignment
Unit-III	Clarification Class	C-45	Clarification Class
Unit-IV	Organization Structure; Resource Allocation; Projects and Procedural issues. Integration of Functional Plans	C-46,48	Lecture
Unit-IV	Presentation	C-49	Presentation
Unit-IV	Revision of Important Topics	C-50	Lecture

Unit-IV	Leadership, Change and Conflict Management	C-51,52	Lecture
Unit-IV	Class Assignment	C-53	Class Assignment
Unit-IV	Evaluation and Control: Nature; Importance	C-54, 55	Lecture
Unit-IV	Quiz	C-56	Quiz
Unit-IV	Organizational Systems and Techniques of Strategic Evaluation and Control of Performance and Feedback	C-57,58	Lecture
Unit-IV	Revision of Important Topics	C-59	Lecture
Unit-IV	Clarification Class	C-60	Clarification Class

**BCHC21352-Business Accounting**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit -I	Introductory Class	C-1	Lecture
Unit -I	Issue, forfeiture and reissue of forfeited shares	C-2	Lecture
Unit -I	concept & process of book building	C-3	Lecture
Unit -I	Issue of rights and bonus shares	C-4	Lecture
Unit -I	Buy back of shares	C-5	Lecture
Unit -I	Redemption of preference shares	C-6,7	Lecture
Unit -I	Issue and Redemption of Debentures	C-8	Lecture
Unit -I	Classroom Assignment	C-9	Classroom Assignment
Unit -I	Issue and Redemption of Debentures	C-10	Lecture
Unit -I	Clarification Class	C-11	Clarification Class
Unit -II	Final Accounts- Preparation of profit and loss account	C-12	Lecture
Unit -II	Preparation of profit and loss account	C-13	Lecture
Unit -II	balance sheet of corporate entities	C-14,15	Lecture
Unit -II	excluding calculation of managerial remuneration	C-16,17	Lecture
Unit -II	Presentation	C-18	Presentation
Unit -II	Disposal of company profits	C-19,20	Lecture
Unit -II	Class Assignment	C-21	Class Assignment
Unit -II	Clarification Class	C-22	Clarification Class
Unit-III	Valuation of Goodwill - Concepts and calculation	C-23	Lecture
Unit-III	Valuation of Shares- Concepts and calculation	C-24	Lecture
Unit-III	Valuation of Goodwill – Simple Problems	C-25	Lecture
Unit-III	Valuation of Shares- Simple Problems	C-26	Lecture
Unit-III	Presentation	C-27	Presentation
Unit-III	Quiz	C-28	Quiz
Unit-III	Clarification Class	C-29	Clarification Class
Unit- IV	Amalgamation of Companies	C-30	Lecture
Unit -IV	Class Assignment	C-31	Classroom Assignment
Unit-IV	Concepts and accounting treatment as per Accounting Standard	C-32	Lecture
Unit -IV	14 (ICAI) (excluding inter-company holdings)	C-33	Lecture
Unit-IV	Internal reconstruction	C-34	Lecture
Unit -IV	concepts and accounting treatment excluding scheme of reconstruction	C-35,36	Lecture
Unit -IV	Presentation	C-37	Presentation
Unit-IV	Revision of Imp Topics	C-38	Lecture
Unit -IV	Clarification Class	C-39	Clarification Class
Unit -V	Accounts of Holding Companies/Parent Companies	C-40	Lecture
Unit -V	Preparation of consolidated balance sheet with one subsidiary company	C-41,42	Lecture
Unit -V	Relevant provisions of Accounting Standard: 21 (ICAI)	C-43,44	Lecture
Unit -V	Class Assignment	C-45	Class Assignment



Unit -V	Clarification Class	C-46	Clarification Class
Unit -VI	Banking Companies-Difference between balance sheet of banking and non-banking company.	C-47,48	Lecture
Unit -VI	Revision of Imp Topics	C-49,50,51	Lecture
Unit -VI	Clarification Class	C-52	Clarification Class
Unit -VII	Cash Flow Statement-Concepts of funds	C-53	Lecture
Unit -VII	Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS)	C-54,55	Lecture
Unit -VII	Revision of Imp Topics	C-56,57,58,59	Lecture
Unit -VII	Clarification Class	C-60	Clarification Class

**BCHE22008–Income Tax Law & Practice (DSE-2 Group B)**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit -I	Basic concepts: Income, agricultural income, person, assesses,	C-1, 2	Lecture
Unit -I	assessment year, previous year	C-3,4	Lecture
Unit -I	gross total income, total income	C-5	Lecture
Unit -I	maximum marginal rate of tax; Permanent Account Number (PAN).	C-6	Lecture
Unit -I	Residential status; Scope of total income based on residential status of Individual only Exempted income under section 10	C-7	Lecture
Unit -I	Class Assignment	C-8	Class Assignment
Unit -I	Clarification Class	C-10	Clarification Class
Unit-II	Computation of Income under different heads- Income from Salaries	C-11,12	Lecture
Unit-II	Income from house property (Only Simple and basic concepts)	C-13,14	Lecture
Unit-II	Presentation	C-15	Presentation
Unit-II	Class Assignment	C-16	Class Assignment
Unit-II	Clarification class	C-17	Clarification class
Unit -III	Computation of Income under different heads	C-18	Lecture
Unit -III	Profits and gains of business or profession	C-19,20	Lecture
Unit -III	Capital gains; Income from other sources	C-21,22	Lecture
Unit- III	Class Assignment	C-23	Class Assignment
Unit- III	Presentation	C-24	Presentation
Unit- III	Clarification Class	C-25	Clarification Class
Unit -IV	Computation of Total Income and Tax Liability	C-26	Lecture
Unit -IV	Income of other persons included in assesses total income	C-27,28	Lecture
Unit-IV	Aggregation of income and set-off and carry forward of losses	C29,30	Lecture
Unit -IV	Deductions from gross total income	C31	Lecture
Unit -IV	Rebates and reliefs	C-32	Lecture
Unit -IV	Computation of total income of individuals and firms	C-33,34	Lecture
Unit -IV	Tax liability of an individual	C-35	Lecture
Unit-IV	Class Assignment	C-36	Class Assignment
Unit -IV	Revision of Imp Topics	C-37,38	Lecture
Unit -IV	Clarification Class	C-39	Clarification Class
Unit -V	Preparation of Return of Income	C-40	Lecture
Unit -V	Filing of returns	C-41	Lecture
Unit -V	Manually	C-42	Lecture
Unit -V	On-line filing of Returns of Income & TDS	C-43	Lecture
Unit -V	Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	C-44,45	Lecture
Unit -V	Revision of Important Topics	C-46,47	Lecture
Unit -V	Quiz	C-48	Quiz

Unit -V	Revision of Important Topics	C-49, 50,51,52	Lecture
Unit -V	Presentation	C-53	Presentation
Unit -V	Revision of Important Topics	C-54,55,56,57,58,59	Lecture
Unit -V	Clarification Class	C-60	Clarification class

**GEC066013–Entrepreneurship (GE-6 Group B)**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit- I	Definition of Entrepreneur, Internal and External Factors affecting Entrepreneur	C- 1	Lecture
Unit- I	Functions of an Entrepreneur	C -2	Lecture
Unit- I	Concept & Classification of Entrepreneurship	C -3	Lecture
Unit- I	Evolution of Entrepreneurship	C -4	Lecture
Unit- I	Entrepreneurial motivation and Barriers	C -5	Lecture
Unit- I	Theory of Entrepreneurship 1	C -6	Lecture
Unit- I	Theory of Entrepreneurship 2	C -7	Lecture
Unit- I	The entrepreneurial Culture	C -8	Lecture
Unit- I	Stages in entrepreneurial process	C -9	Lecture
Unit- I	Class Assignment	C -10	Class Room Assignment
Unit- I	Presentation	C -11	Presentation
Unit- I	Development of Entrepreneurship	C -12,13	Lecture
Unit- I	Clarification Class	C -14	Clarification Class
Unit- II	Entrepreneurship and environment-Policies governing entrepreneurs-1	C -15	Lecture
Unit -II	Entrepreneurship and environment-Policies governing entrepreneurs-2	C -16	Lecture
Unit- II	entrepreneurial development programmers (EDP's)	C -17	Lecture
Unit -II	Institutions for - entrepreneurship development 1	C -18	Lecture
Unit- II	Institutions for - entrepreneurship development 2	C -19	Lecture
Unit -II	Problems of EDP's	C -20	Lecture
Unit- II	Clarification Class	C -21	Clarification Class
Unit -III	Entrepreneurial Venture; Idea Generation, Screening	C -22	Lecture
Unit -III	Project Identification	C -23	Lecture
Unit -III	Project Planning	C -24	Lecture
Unit -III	Presentation	C -25	Presentation
Unit -III	Project-Evaluation	C -26	Lecture
Unit -III	Project Monitoring and Control Segmentation	C -27	Lecture
Unit -III	Creative Performance	C -28	Lecture
Unit -III	Class Assignment	C -29	Class Room Assignment
Unit -III	Feasibility Analysis: Economic, Marketing	C -30	Lecture
Unit -III	Feasibility Analysis- Financial and Technical	C -31	Lecture
Unit -III	Quiz	C -32	Quiz
Unit -III	Clarification Class	C -33	Clarification Class
Unit- IV	International Entrepreneurship Opportunities: The nature of international Entrepreneurship	C -34	Lecture
Unit -IV	Class Assignment	C -35	Class Room

			Assignment
Unit- IV	Importance of international business to the firm	C -36	Lecture
Unit -IV	Group Discussion	C -37	Group Discussion
Unit- IV	International versus domestics' entrepreneurship	C -38,39	Lecture
Unit- IV	Stages of economic development	C -40	Lecture
Unit -IV	Seminar	C -41	Seminar
Unit- IV	Presentation	C -42	Presentation
Unit -IV	Clarification Class	C -43	Clarification Class
Unit- V	Women entrepreneurship: Need – Growth of women entrepreneurship	C -44	Lecture
Unit -V	Group Discussion	C -45	Group Discussion
Unit- V	Problems faced by women entrepreneurship	C -46	Lecture
Unit -V	Women entrepreneurship-prospects	C -47	Lecture
Unit- V	Class Assignment	C -48	Class Assignment
Unit -V	Clarification Class	C -49	Clarification Class
Unit -VI	Entrepreneurship in Informal Sector: Rural Entrepreneurship	C -50,51,52	Lecture
Unit -VI	Entrepreneurship in Sectors like Agriculture	C -53	Lecture
Unit -VI	Entrepreneurship in Tourism	C -54,55	Lecture
Unit -VI	Revision of Imp Topics	C -56	Lecture
Unit -VI	Health Case & Transport	C -57	Lecture
Unit -VI	Transport	C -58	Lecture
Unit -VI	Allied Services	C -59	Lecture
Unit -VI	Clarification Class	C -60	Clarification Class

**BCHE21019-Insurance and Risk Management**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit-I	Introduction and Scope of Insurance - History.	C-1	Lecture
Unit-I	Conceptual Framework, Meaning, nature and Scope of Insurance.	C-2	Lecture
Unit-I	Role of insurance in economic development and rural obligation	C-3	Lecture
Unit-I	Price of a financial transaction, Statistics, probability	C-4	Lecture
Unit-I	Pooling of risk, Portfolio, Mutually and Solidarity intro to Reinsurance	C-5	Lecture
Unit-I	Principles of Life Insurance and Governance	C-6,7	Lecture
Unit-I	Clarification Class – I	C-8	Clarification Class
Unit-II	Activity	C-9	Activity
Unit-II	Life Insurance techniques- Bases, Demographic basis	C-10	Lecture
Unit-II	Life Insurance products - Single Premium, Periodic Premium	C-11	Lecture
Unit-II	Mathematical provisions and Endowment plans	C-12	Lecture
Unit-II	Life Annuity, Index linked plans, Pension funds	C-13	Lecture
Unit-II	Class room assignment I	C-14	Lecture
Unit-II	Clarification Class – II	C-15	Lecture
Unit-II	Activity	C-16	Activity
Unit-III	Life Insurance Techniques Applications	C-17	Lecture
Unit-III	Valuation of life insurance business, Portfolio evaluation	C-18	Lecture
Unit-III	Risk and Solvency	C-19	Lecture
Unit-III	Pension funds and occupational pension schemes	C-20	Lecture
Unit-III	Take Home Assignment I		Take Home Assignment
Unit-III	Non-life insurance techniques	C-21	Lecture
Unit-III	Actuarial Model, Calculations, Technical provisions	C-22	Lecture
Unit-III	Presentation I	C-23	Presentation
Unit-III	Activity	C-24	Activity
Unit-III	Clarification Class – III	C-25	Clarification Class
Unit-IV	Insurance Companies and functions	C-26,27	Lecture
Unit-IV	Classroom Assignment II	C-28	Class room assignment
Unit-IV	Insurance Companies and functions	C-29	Lecture
Unit-IV	Mutual Funds	C-30	Lecture
Unit-IV	Activity	C-31	Activity
Unit-IV	Seminar	C-32	Seminar
Unit-IV	Housing Finance	C-33,34	Lecture
Unit-IV	Presentation II	C-35	Presentation
Unit-IV	Important Life Insurance Products and General Insurance Products	C-36-37	Lecture
Unit-IV	Class room assignment III	C-38,39	Class room assignment

Unit-IV	Take Home Assignment II		Take Home Assignment
Unit-IV	Determination of Premiums and Bonuses Various Distribution Channels.	C-40,41	Lecture
Unit-IV	Quiz I	C-42	Quiz
Unit-IV	Clarification class-IV	C-43	Clarification class
Unit-V	Risk Management: Risk management objectives and tools	C-44,45	Lecture
Unit-V	Risk management and value creation	C-46,47	Lecture
Unit-V	Classroom Assignment IV	C-48	Classroom Assignment
Unit-V	The risk management process	C-49,50	Lecture
Unit-V	Enterprise-wide risk management	C-51	Lecture
Unit-V	Quiz II	C-52	Quiz
Unit-V	Risk management in industrial companies,	C-53	Lecture
Unit-V	RAPM - Risk Adjusted Performance Measures	C-54,55	Lecture
Unit-V	Value at Risk and Underwriting	C-56	Lecture
Unit-V	Role of Actuaries- Product framing, Underwriting guidelines. Preparation of Insurance Documents Policy Conditions.	C-57,58	Lecture
Unit-V	Presentation III	C-59	Presentation
Unit-V	Clarification class V	C-60	Lecture

**BCHE21020– International Economics and Foreign Exchange Management**

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Introduction to International Economics	C-1,2	Lecture
Unit-I	The three aspects of International Economics – trade theory, trade policy and international finance.	C-3,4	Lecture
Unit-I	Seminar	C-5	Lecture
Unit-II	Clarification Class	C-6	Clarification Class
	Take Home Assignment		Take Home Assignment
Unit-II	Concept of opportunity cost	C-7	Lecture
Unit-II	Ricardo, Production functions, factor intensities	C-8	Lecture
Unit-II	Modern theory of Heckscher Ohlin model	C-9	Lecture
Unit-II	Quiz	C-10	Lecture
Unit-II	Trade theories post the Heckscher Ohlin model	C-11	Lecture
Unit-II	Introduction to: Technological gap theories and Product Life Cycle. Theories of economies of scale.	C-12-13	Lecture
Unit-II	Classroom Assignment	C-14	Classroom Assignment
Unit-II	Clarification Class	C-15	Clarification Class
Unit-III	Free Trade and Protection	C-16	Lecture
Unit-III	Tariffs, quotas and subsidies, GATT, and Uruguay Round	C-17	Lecture
Unit-III	Presentation	C-18	Presentation
Unit-III	Formation of WTO.	C-19	Lecture
Unit-III	Introduction to important Agreements of WTO. (Agreement on Agriculture, TRIPs, TRIMs, GATS, ATC, SPS, etc.)	C-20	Lecture
Unit-III	Terms of Trade, Factors affecting them. Exchange Rates, Fixed and Flexible. Exchange Control.	C-21,22	Lecture
Unit-III	Clarification Class	C-23	Clarification Class
Unit-IV	International Finance: IMF objectives and brief history	C-24	Lecture
Unit-IV	Demise of Bretton Wood. IMF conditionality	C-25	Lecture
Unit-IV	Introduction to: Customs union and regional groupings, its impact on world trade.	C-26,27	Lecture
Unit-IV	Trade creation and trade diversion.	C-28	Clarification Class
Unit-IV	Class Room Assignment	C-29	Class Room Assignment
Unit-IV	Formation of European Union and introduction of Euro	C-30	Lecture
Unit-IV	Concept of Optimum Currency Areas. International capital markets.	C-31	Lecture
Unit-IV	Clarification Class	C-32	Clarification Class
Unit-V	Introduction to Foreign Exchange Management: Management of foreign exchange with special reference of India	C-33	Lecture



Unit-V	India's forex scenario, BOP crisis of 1990, LERMS, convertibility	C-34	Lecture
Unit-V	Classroom Assignment	C-35	Classroom Assignment
Unit-V	Finance function: Financial institutions in international trade.	C-36	Lecture
Unit-V	Nonresident accounts: Repatriable and non repatriable, significance for the economy and bank.	C-37	Lecture
Unit-V	Clarification Class	C-38	Lecture
Unit-VI	Methods of International Trade settlement: Open account, clean advances, documentary credit, and documentary collection.	C-39	Lecture
Unit-VI	Documentary credit (letter of credit): Types of LC – parties, mechanism with illustration	C-40,41	Lecture
Unit-VI	Documents involved in international trade: Statutory documents, financial documents, transport documents, risk bearing documents	C-42,43	Lecture
Unit-VI	Presentation	C-44	Presentation
Unit-VI	INCO. TERMS: CIF, FOB, CIP.	C-45,46	Lecture
Unit-VI	Clarification Class	C-47	Clarification Class
Unit-VII	Export finance: Financing of imports by opening of letter of credit: Documents required, trade and exchange control formalities, sanction of L C limit.	C-48	Class Room Assignment
Unit-VII	Financing export/ deemed export	C-49	Lecture
Unit-VII	Pre ship, and post shipment finance export methods	C-50	Lecture
Unit-VII	Classroom Assignment	C-51	Classroom Assignment
Unit-VII	How to start export?	C-52	Lecture
Unit-VII	ECGC and other formalities	C-53	Lecture
Unit-VII	Clarification Class	C-54	Clarification Class
Unit-VIII	Introduction to exchange rate mechanism	C-55	Lecture
Unit-VIII	Spot-forward rate, exchange arithmetic	C-56	Lecture
Unit-VIII	Presentation	C-57	Presentation
Unit-VIII	Forward, swap futures and options	C-58	Lecture
Unit-VIII	Guarantees in International Trade: Performance, bid-bond etc.	C-59	Lecture
Unit-VIII	Take Home Assignment		Take Home Assignment
Unit-VIII	Clarification Class	C-60	Clarification Class

**Note:**

This is a tentative lesson plan. The same may change from faculty to faculty as per the teaching pedagogy adopted by the faculty.

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