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Item No. –

Tolani College of Commerce (Autonomous)



Programme: B.Com. Banking & Insurance Semester – V

**Title of the Course:
Financial Reporting and Analysis (Corporate Banking & Insurance)**

**Syllabus for 3 Credit Course
From the Academic Year 2024 – 2025**

Name of the Course: Financial Reporting and Analysis (Corporate Banking & Insurance)

Sr. No.	Heading	Particulars
1	Description of the course:	Financial reporting and analysis is a critical aspect of understanding the financial health and performance of a company. It involves examining financial statements, such as the income statement, balance sheet, and cash flow statement
2	Type:	Theory
3	Credit:	3 Credits
4	Hours Allotted:	60 Hours
5	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	Course Objectives: 1. To help learners to understand the Final Accounts of Banking Company 2. To help learners to understand the Final Accounts of Insurance Company 3. To help learners to understand the Preparation of Final Accounts of Companies 4. To help learners to understand the Cash Flow Analysis	
7	Course Outcomes: 1. Learners will be able to understand the Final Accounts of Banking Company 2. Learners will be able to understand the Final Accounts of Insurance Company 3. Learners will be able to understand the Preparation of Final Accounts of Companies 4. Learners will be able to understand the Cash Flow Analysis	
8	Modules	
	Module I: Final Accounts of Banking Company (15 Hours)	
	<ul style="list-style-type: none"> • 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. 	
	Module II: Final Accounts of Insurance Company (15 Hours)	
	<ul style="list-style-type: none"> • Preparation and Presentation of Corporate Final Accounts for Insurance Companies. • Final Accounts in accordance with Insurance Legislation • Study of Accounting Policies from Annual Reports of Listed Insurance Companies 	
	Module III: Preparation of Final Accounts of Companies (15 Hours)	
	<ul style="list-style-type: none"> • 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 	

- Policies)

Module IV: Cash Flow Analysis & Ethical Behaviour and Implications for Accountants (15 Hours)

- **Cash Flow Analysis as per AS 3 (Indirect Method Only)**
- **Ethical Behaviour and Implications for Accountants:**
- Introduction, Meaning of Ethical Behaviour
- Financial Reports – Link between Law, Corporate Governance, Corporate Social
- Responsibility and Ethics.
- Importance and Relevance of Ethical Behavior in Accounting Profession.
- Implications of Ethical Values for the Principles Versus Rule Based Approaches to
- Accounting Standards
- The Principal Based Approach and Ethics
- The Accounting Standard Setting Process and Ethics
- The IFAC Code of Ethics for Professional Accountants
- Contents of Research Report in Ethical Practices
- Implications of Unethical Behavior on Financial Reports
- Company Codes of Ethics
- The increasing role of Whistle – Blowing
- Need to learn ethics.

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Reference Books:

1. Lawrence Revsine, Daniel W. Collins, Bruce Johnson, and Fred Mittelstaedt - "Financial Reporting and Analysis" - 2015
2. Stephen Penman "Financial Statement Analysis and Security Valuation" - 2019
3. James M. Wahlen, Stephen P. Baginski, and Mark Bradshaw - "Financial Reporting, Financial Statement Analysis, and Valuation: A Strategic Perspective" - 2020
4. Leopold A. Bernstein, John J. Wild, and K. R. Subramanyam "Analysis of Financial Statements" - 2018
5. James M. Wahlen, Stephen P. Baginski, and Mark Bradshaw - "Financial Reporting, Financial Statement Analysis and Valuation" - 2021
6. Vinod Kothari and Arpita Ghose - "Indian Financial Reporting Standards" - 2018
7. R. Narayanaswamy - "Analysis of Financial Statements: Text and Cases" 2018
8. David Young, Jacob Cohen, and Daniel A. Bens - "Corporate Financial Reporting and Analysis" - 2020
9. ICAI (Institute of Chartered Accountants of India) - "Financial Reporting and Analysis" - 2019
10. M.C. Shukla, T.S. Grewal, and S.C. Gupta - "Advanced Accountancy: Theory, Method, and Application - Vol. II" - 2018

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance Compulsory in both the above components

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt any One of the following: (Module – 1) A. Full Length Sum OR B. Full Length Sum	15 Marks
Q-2	Attempt any One of the following: (Module – 2) A. Full Length Sum OR B. Full Length Sum	15 Marks
Q-3	Attempt any One of the following: (Module – 3) A. Full Length Sum OR B. Full Length Sum	15 Marks
Q-4	Attempt any One of the following: (Module – 4) A. Full Length Sum OR B. Full Length Sum	15 Marks

Sr. No.	Name	Signature
1	Dr. Ishtiyah Chiplunkar	
2	Ms. Neha Gupta	

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Knowledge is Supreme

Programme: B.Com. Banking & Insurance Semester – V

Title of the Course: Strategic Management

**Syllabus for 3 Credit Course
From the Academic Year 2024 – 2025**

Name of the Course: Strategic Management

Sr. No.	Heading	Particulars
1	Description of the course:	Strategic Management is the process of formulating and implementing strategies to achieve organizational goals and objectives. It involves analyzing internal and external factors affecting an organization and making decisions about how to allocate resources to create and sustain competitive advantage.
2	Type:	Theory
3	Credit:	3 Credits
4	Hours Allotted:	60 Hours
5	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	Course Objectives:	<ol style="list-style-type: none"> 1. To develop a detail understanding of an Overview of Strategic Management 2. To develop a detail understanding of Strategic Management Environment 3. To develop a detail understanding of Levels of Strategies and Analysis 4. To develop a detail understanding of Activating Strategy and Implementation and Strategic Evaluation and Control
7	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to develop a detail understanding of the Overview of Strategic Management 2. Learners will be able to develop a detail understanding of Strategic Management Environment 3. Learners will be able to develop a detail understanding of Levels of Strategies and Analysis 4. Learners will be able to understand the Activating Strategy and Implementation and Strategic Evaluation and Control
8	Module I: Strategic Management an Overview (15 Hours)	<ul style="list-style-type: none"> • Definitions, Strategic Decision Making • Levels of Strategic Management, Process of Strategic Management • Principles of Good Strategy, Elements of Strategic Management, Models of Strategic Management.
	Module II: Strategic Management Environment (15 Hours)	<ul style="list-style-type: none"> • 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.
	Module III: Levels of Strategies and Analysis (15 Hours)	<ul style="list-style-type: none"> • Corporate Level Strategies- Concentration, Integration and Diversification. • Internationalization, Digitization. • Process of Strategic Choice, Factors of Strategic Choice, Strategic Analysis.

Module IV: Activating Strategy and Implementation and Strategic Evaluation and Control (15 Hours)

- Process and Nature of Strategy implementation, Barriers, Model of Strategy
- Implementation- Structural, Behavioral and Functional.
- 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.

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References Books:

1. Fred R. David and Forest R. David - "Strategic Management: Concepts and Cases" - 2020
2. Michael A. Hitt, R. Duane Ireland, and Robert E. Hoskisson "Strategic Management: Concepts and Cases" - 2021
3. Gregory G. Dess, Gerry McNamara, and Alan Eisner - "Strategic Management: Text and Cases" - 2020
4. Gregory G. Dess, Alan Eisner, Gerry McNamara, and Seung-Hyun Lee - "Strategic Management: Creating Competitive Advantages" - 2021
5. Fred R. David, Forest R. David, and Meredith E. Barone - "Strategic Management: A Competitive Advantage Approach, Concepts and Cases" - 2022
6. Charles W. L. Hill and Gareth R. Jones "Strategic Management: An Integrated Approach" - 2020
7. Azhar Kazmi - "Strategic Management: Text and Cases" - 2018
8. Deepak Kumar Bhattacharyya - "Strategic Management: Concepts and Cases" - 2021
9. Arthur A. Thompson Jr., A. J. Strickland III, and John E. Gamble - "Strategic Management: Concepts and Cases" - 2020
10. William R. King - "Strategic Management: A Casebook" - 2019

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance Compulsory in both the above components

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt any Two of the following: (Module – 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-2	Attempt any Two of the following: (Module – 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-3	Attempt any Two of the following: (Module – 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-4	Attempt any Two of the following: (Module – 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks

Sr. No.	Name	Signature
1	Dr. Ishtiyah Chiplunkar	
2	Ms. Neha Gupta	

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Programme: B.Com. Banking & Insurance Semester – V

**Title of the Course:
Financial Services Management**

**Syllabus for 3 Credit Course
From the Academic Year 2024 – 2025**

Name of the Course: Financial Services Management

Sr. No.	Heading	Particulars
1	Description of the course:	Financial Services Management involves the strategic planning, execution, and oversight of financial products and services provided by institutions such as banks, investment firms, insurance companies, and other financial intermediaries
2	Type:	Theory
3	Credit:	3 Credits
4	Hours Allotted:	60 Hours
5	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	Course Objectives:	<ol style="list-style-type: none"> 1. Ability to understand the Financial Services 2. Ability to understand the Mutual Funds, Factoring and Forfeiting 3. Ability to understand the Securitisation of Debts and Derivatives 4. Ability to understand the Housing Finance, Consumer Finance, Depositories & Pledge
7	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to understand Financial Services 2. Learners will be able to understand Mutual Funds, Factoring and Forfeiting 3. Learners will be able to understand Securitisation of Debts and Derivatives 4. Learners will be able to understand Housing Finance, Consumer Finance, Depositories & Pledge
8	Module I: Introduction to Financial Services (15 Hours)	
	<ul style="list-style-type: none"> • Financial Services: Meaning, Classification, Scope, Fund Based Activities, Non Fund Based Activities, Modern Activities, Sources of Revenue, Need for Financial Innovation, New Financial Products & Services, Innovative Financial Instruments, Challenges Facing the Financial Sector. • Merchant Banking: Definition, Origin, Merchant Banking in India, Merchant Banks and Commercial Banks, Services of Merchant Banks, Qualities of Merchant Bankers in Market Making Process, Progress of Merchant Banking in India, Problems, Scope of Merchant Banking in India. 	
	Module II: Mutual Funds, Factoring and Forfeiting (15 Hours)	
	<ul style="list-style-type: none"> • Mutual Funds: Introduction to Mutual Funds, Structure of Mutual Fund in India, Classification of Mutual Funds, AMFI Objectives, Advantages of Mutual Funds, Disadvantages of Mutual Funds, NAV Calculation and Pricing of Mutual Funds, Mutual Funds Abroad, Mutual Funds in India, Reasons for Slow growth, Future of Mutual Funds Industry. • Factoring and Forfeiting: Factoring, Meaning, Modus Operandi, Terms and Conditions, Functions, Types of Factoring, Factoring vs. Discounting, Cost of factoring, Benefits, Factoring in India, International Factoring, Definition, Types of Export Factoring, Factoring in Other Countries, EDI Factoring, Forfeiting- Definition, Factoring vs. Forfeiting, Working of Forfeiting, Cost of Forfeiting, Benefits of Forfeiting, Drawbacks of Forfeiting. 	

Module III: Securitisation of Debts and Derivatives (15 Hours)

• **Securitization of Debt:**

Meaning & Definition of Securitization, Securitization vs. Factoring, Modus Operandi, Role of Merchant Banker, Role of Other Parties, Securitization Structure Securitizable assets, Benefits of Securitization, Conditions for Successful Securitization, Securitization Abroad, Securitization in India, Reasons for non popularity of Securitization, Future Prospects of Securitization.

• **Derivatives:**

Meaning, Types of Financial Derivatives, Options, Futures, Forwards, Swaps, Futures & Options Trading System, Clearing Entities & Their Role.

Module IV: Housing Finance, Consumer Finance, Depositories & Pledge

(15 Hours)

• **Housing Finance:**

Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance in India, Major Issues of Housing Finance in India, Growth Factors, Housing Finance Institutions in India, National Housing Bank(NHB), Guidelines for ALM System in Housing Finance Companies, Fair Trade Practice, Code for HFC's, Housing Finance Agencies.

• **Consumer Finance:**

Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing & Insurance of Consumer Finance, Consumer Credit Scoring.

• **Depositories & Pledge:**

Overview of Depository, Key features of Depositories Systems in India, Depository-Bank Analogy, Legal Framework, Eligibility Criteria for A Depository, Agreement between Depository & Issuers, Rights & Obligation of Depositories, Records Maintained by Depository, Services of Depository & Functions of Depository, Organization & Functions of NSDL, Pledge & Hypothecation, Procedure for Pledge/Hypothecation, Procedure of Confirmation of Creation of Pledge/Hypothecations by Pledgee, Closure of A Pledge/Hypothecation by Pledgor, Invocation of Pledge by Pledgee.

9

References Books:

1. Andrew Sherratt and Paul Johnson - "Financial Services Management: An Introduction" - 2020
2. Peter Rose - "Financial Services Management" - 2019
3. Alan Peacock and Gary Hossack - "Financial Services Management: An Introduction" - 2020
4. Alistair Milne and Regulators at the Bank of England "Financial Services Management: A Qualitative Approach" - 2021
5. "Financial Services Management" by Edwin Burton and Thomas Powers (Latest Edition: 2020)
6. David E. Scott - "Financial Services Management: Theory and Practice" - 2021
7. Gurusamy and Gurusamy - "Financial Services Management: Challenges and Opportunities" - 2018
8. Rajiv S. Lall and M.S. Narasimhan - "Financial Services Management: Perspectives and Challenges" - 2019
9. Sanjay Tiwary and Rajeev Srivastava - "Financial Services Management: Issues, Challenges, and Strategies" - 2021
10. Jaydeep Mukherjee and Piyush Mehta - "Financial Services Management: Concepts, Models, and Practices" - 2020

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance Compulsory in both the above components

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt any Two of the following: (Module – 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-2	Attempt any Two of the following: (Module – 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-3	Attempt any Two of the following: (Module – 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-4	Attempt any Two of the following: (Module – 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks

Sr. No.	Name	Signature
1	Dr. Ishtiyah Chiplunkar	
2	Ms. Neha Gupta	

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Programme: B.Com. Banking & Insurance Semester – V

**Title of the Course:
Business Ethics and Corporate Governance**

**Syllabus for 3 Credit Course
From the Academic Year 2024 – 2025**

Name of the Course: Business Ethics and Corporate Governance

Sr. No.	Heading	Particulars
1	Description of the course:	Business Ethics and Corporate Governance are two interconnected concepts that guide the behavior and decision-making processes of organizations
2	Type:	Theory
3	Credit:	3 Credits
4	Hours Allotted:	60 Hours
5	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	Course Objectives:	<ol style="list-style-type: none"> 1. Ability to understand the concepts of Business Ethics 2. Ability to understand the Application of Ethical Theories in Business 3. Ability to understand the Corporate Governance 4. Ability to understand the Genesis and Implementation of corporate Governance in India and Global Scenario
7	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to understand 2. Learners will be able to understand 3. Learners will be able to understand Corporate Governance 4. Learners will be able to understand Genesis and Implementation of corporate Governance in India and Global Scenario
8	Module I: Introduction to Business Ethics (15 Hours)	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.
	Module II: Application of Ethical Theories in Business (15 Hours)	
	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,
	Module III: Introduction to Corporate Governance (15 Hours)	
		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).
	Module IV: Genesis and Implementation of corporate Governance in India and Global Scenario: (15 Hours)	

	<p>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.</p> <p>Values: Meaning, Types Teaching from Scriptures Like Gita, Quran, Bible Value Systems in Business.</p> <p>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.</p> <p>Business Ethics in Global Economy: Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society.</p> <p>Corporate Governance and Issues Related to Scams Corruption: Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.</p>
9	<p>References Books:</p> <ol style="list-style-type: none"> 1. Manuel G. Velasquez - "Business Ethics: Concepts and Cases" - 2021 2. O. C. Ferrell, John Fraedrich, and Linda Ferrell - "Business Ethics: Ethical Decision Making & Cases" - 2020 3. Andrew Crane and Dirk Matten - "Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization" - 2019 4. Denis Collins - "Business Ethics: Best Practices for Designing and Managing Ethical Organizations" - 2020 5. Bob Tricker - "Corporate Governance: Principles, Policies, and Practices" - 2021 6. H. Kent Baker and Ronald Anderson - "Corporate Governance: A Synthesis of Theory, Research, and Practice" - 2021 7. Jonathan R. Macey - "Corporate Governance: Promises Kept, Promises Broken" - 2020 8. Klaus J. Hopt, Eddy Wymeersch, and Hideki Kanda - "Corporate Governance: Accountability, Enterprise, and International Comparisons" - 2019 9. Mallin - "Corporate Governance: A Global Perspective" 2021 10. A.C. Fernando "Corporate Governance: Principles, Policies, and Practices" - 2021

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance Compulsory in both the above components

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt any Two of the following: (Module – 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-2	Attempt any Two of the following: (Module – 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-3	Attempt any Two of the following: (Module – 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-4	Attempt any Two of the following: (Module – 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks

Sr. No.	Name	Signature
1	Dr. Ishtiyaq Chiplunkar	
2	Ms. Neha Gupta	

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Knowledge is Supreme

Programme: B.Com. Banking & Insurance Semester – V

**Title of the Course:
International Banking and Finance**

**Syllabus for 4 Credit Course
From the Academic Year 2024 – 2025**

Name of the Course: International Banking & Finance

Sr. No.	Heading	Particulars
1	Description of the course:	International banking and finance involve the management of financial activities, transactions, and institutions across borders.
2	Type:	Theory
3	Credit:	4 Credits
4	Hours Allotted:	60 Hours
5	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	Course Objectives:	<ol style="list-style-type: none"> 1. Ability to understand the Fundamentals of International Finance 2. Ability to understand the International Capital Markets 3. Ability to understand the Foreign Exchange Markets 4. Ability to understand the Risk Management and International Banking Operations
7	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to understand Fundamentals of International Finance 2. Learners will be able to understand International Capital Markets 3. Learners will be able to understand Foreign Exchange Markets 4. Learners will be able to understand Risk Management and International Banking Operations
8	Module I: Fundamentals of International Finance (15 Hours)	
		<p>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.</p> <p>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</p>
	Module II: International Capital Markets (15 Hours)	
		<p>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.</p> <p>International Equity Markets, Concept of Depository Receipts, GDR, Characteristics, Mechanism of Issue, Participants Involved, ADR, Types and Characteristics, Concept of IDR.</p> <p>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.</p>
	Module III: Foreign Exchange Markets (15 Hours)	
		<p>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.</p>

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.

Module IV: Risk Management and International Banking Operations (15 Hours)

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.

International Banking Operations:

Introduction, Definition, Features of International Banking, Reasons for Growth of International Banking, Recent Trends in International Banking, Emergence of Crypto currency - Overview, Brief Overview of Bitcoin and other Crypto Currencies, Note on Mining and Crypto Currency Exchanges, Advantages, Disadvantages of Crypto Currency.

Functions of International Banking, Correspondent Banking, International Payment Systems, NRI accounts, Export Finance, Import Finance, International Merchant Banking, Financing Project Exports, Derivative Offering, Remittances, Compliance related- Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees.

International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending, Role of International Credit Rating Agencies.

9

References Books:

1. Paul R. Krugman, Maurice Obstfeld, and Marc Melitz - "International Finance: Theory and Policy" - 2021
2. Cheol S. Eun and Bruce G. Resnick - "International Financial Management" - 2020
3. Geert J. Bekaert and Robert J. Hodrick - "International Financial Management" - 2021
4. J. Ashok Robin and J. Joselin Seghraj "International Finance: A Corporate Perspective" - 2022
5. Madura Jeff "International Financial Management" - 2021
6. Pierron, Auguste, and Jussawalla - "International Banking and Finance: Principles and Practices" - 2020
7. John Ball, Michael Geringer, and Michael Minor - "International Banking and Finance" - 2021
8. Alan C. Shapiro - "International Financial Management" - 2021
9. Manoj Anand - "International Banking: Text and Cases" - 2020
10. A. S. C. Fernando - "International Finance: Putting Theory into Practice" - 2021

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance Compulsory in both the above components

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt any Two of the following: (Module – 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-2	Attempt any Two of the following: (Module – 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-3	Attempt any Two of the following: (Module – 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-4	Attempt any Two of the following: (Module – 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks

Sr. No.	Name	Signature
1	Dr. Ishtiyaq Chiplunkar	
2	Ms. Neha Gupta	

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Tolani College of Commerce (Autonomous)



Knowledge is Supreme

Programme: B.Com. Banking & Insurance Semester – V

**Title of the Course:
Research Methodology**

**Syllabus for 4 Credit Course
From the Academic Year 2024 – 2025**

Name of the Course: Research Methodology

Sr. No.	Heading	Particulars
1	Description of the course:	Research methodology is the systematic process of planning, conducting, and analyzing research studies to obtain valid and reliable results.
2	Type:	Theory
3	Credit:	4 Credits
4	Hours Allotted:	60 Hours
5	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	Course Objectives:	<ol style="list-style-type: none"> 1. Ability to understand the concept of Research 2. Ability to understand the Data Collection and Processing 3. Ability to understand the Data Analysis and Interpretation 4. Ability to understand the Advanced Statistical Techniques and Research Report
7	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to understand concept of Research 2. Learners will be able to understand Data Collection and Processing 3. Learners will be able to understand Data Analysis and Interpretation 4. Learners will be able to understand Advanced Statistical Techniques and Research Report
8	Module I: Introduction to Research (15 Hours)	<ul style="list-style-type: none"> • Meaning, Objectives and Importance of Research: • 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 <p>i) Non-Probability Sampling–Convenient, Judgment, Quota, Snow ball ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.</p>
	Module II: Data Collection and Processing (15 Hours)	<ul style="list-style-type: none"> • Types of Data and Sources-Primary and Secondary Data Sources • Methods of Collection of Primary data <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> d. Survey– Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening. e. Survey instrument– i) Questionnaire designing. <ol style="list-style-type: none"> i. Types of questions–i) structured/close ended and ii. unstructured/ open ended,

	<p>iii. iii) Dichotomous, iv. iv) Multiple Choice Questions.</p> <p>b. Scaling techniques- i) Likert scale, ii) Semantic Differential scale.</p>
	<p>Module III: Data Analysis and Interpretation (15 Hours)</p> <ul style="list-style-type: none"> • Processing of Data– Meaning & Essentials of i) Editing ii) Coding iii) Tabulation • Analysis of Data-Meaning, Purpose, Types. • Interpretation of Data-Essentials, Importance, Significance and Descriptive Analysis • Testing of hypothesis– One Sample T- Test, ANOVA, F- test, Chi Square and Paired Sample Test
	<p>Module IV: Advanced Statistical Techniques and Research Report (15 Hours)</p> <ul style="list-style-type: none"> • Introduction, Characteristics and Application of • Correlation and Regression Analysis • Factor Analysis • Cluster Analysis • Discriminant Analysis • Multidimensional Scaling <p>Report writing: Meaning, Importance, Structure, Types, Process and Essentials of a Good Report.</p>
9	<p>References Books:</p> <ol style="list-style-type: none"> 1. C.R. Kothari - "Research Methodology: Methods and Techniques" - 2021 2. Ranjit Kumar - "Research Methodology: A Step-by-Step Guide for Beginners" - 2020 3. Deepak Chawla and Neena Sondhi - "Research Methodology: Concepts and Cases" 2022 4. Soumendra Mohanty - "Research Methodology: A Handbook for Beginners" - 2021 5. Alexander M. Afrasiabi - "Research Methodology: From Philosophy of Science to Research Design" - 2021 6. R. Panneerselvam - "Research Methodology: Theory and Techniques" - 2020 7. S. M. Gupta - "Research Methodology: A Project Guide for University Students" - 2021 8. H.S. Acharya - "Research Methodology: Tools and Techniques" - 2022 9. Kumaresh K. - "Research Methodology: Methods and Applications" - 2020 10. C. R. Kothari, Rakesh Chopra, and Gaurav Garg - "Research Methodology: Principles and Techniques" - 2021

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance Compulsory in both the above components

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt any Two of the following: (Module – 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-2	Attempt any Two of the following: (Module – 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-3	Attempt any Two of the following: (Module – 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-4	Attempt any Two of the following: (Module – 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks

Sr. No.	Name	Signature
1	Dr. Ishtiyah Chiplunkar	
2	Ms. Neha Gupta	