

MANGALAGANGOTRI

Syllabus

Bachelor of Commerce

(BCOM Regular)

As per the resolutions of BOS in Commerce from the Academic Year 2024-25

Department of Studies in Commerce (Faculty of Commerce) Mangalore University Mangalagangotri

Bachelor of Commerce (Regular)

Programme Outcomes (PO) of BCom Degree Programme

TheBachelorofCommerce(BCom) programmehasthe core objectiveofpreparing employable and resourceful graduates. With this positive outlook, the **programme outcomes** of BCom would be as follows:

- a. To provide students with the knowledge, skills, attitudes and values that will help them take decisions for their lives.
- b. Hands on tools to help them in the world of business and commerce with in depth awareness of the contents of different courses under the Programme.
- c. Holisticdevelopmentofthepersonalityto understand and actively participate in the well-being of the society.
- d. Workcollaborativelyandproductivelyinteams.
 Criticallyevaluatenewideas,researchfindings,methodologiesand theoretical frameworkintheir chosen elective field.
- e. Courses like Financial Accounting, Quantitative Techniques, and Foundation of Commerce will built the basics of the field and help a student choose electives in the 3rd& 4th Semester. Corporate Accounting course will help a student build confidence in the accounting knowledge of the corporate world, Business and Corporate Law will strengthen the legal aspects of the business, Financial Management, Direct Tax, Cost & Management Accounting & GST will help in all round growth of a learner about the working of any business.

Programme Objectives of BCom Degree

- a. To create Employable and resourceful Graduates ready to seek either fruitful employment or build in confidence to pursue entrepreneurship.
- b. Demonstrate leadership skills in all walks of life, be it personal or professional.

- c. Become academically brilliant and inculcate research skills to add to the existing stock of knowledge in the public domain.
- d. Create an unfulfilling urge to become enriching global citizens and
- e. Overall a constructive citizens of our country.

Scheme of Teaching and Evaluation for BCom Programme

	Semester I							
SI. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours perWeek	SEE	IA	Total Marks	Credits
1		Language-I	Lang	4	80	20	100	3
2		Language-II	Lang	4	80	20	100	3
3	BCom 1.1	Quantitative Techniques – I	Core	5	80	20	100	5
4	BCom 1.2	Foundation of Commerce – I	Core	5	80	20	100	5
5	BCom 1.3	Financial Accounting – I	Core	5	80	20	100	5
6.	B.Com 1.4	Individual and Team Management / Fundamentals of Business Analytics/Strategic Managerial Economics	Optional	4	80	20	100	3
7		Constitutional Values	Compulsory	3	40	10	50	2
		Sub-Total		30				26
		Sen	nester II					

SI. No.	CourseCod e	TitleoftheCourse	Category o Courses	f Teachin Hours perWee	g SEE	IA	Tota Mark	al Credi	its
1		Language-I	Lang	4	80	20) 10) 3	
2		Language-II	Lang	4	80	20) 10	0 3	
3	BCom 2.1	Quantitative Techniques – II	Core	5	80	20) 10	0 5	
4	BCom 2.2	Foundation of Commerce – II	Core	5	80	20	100	5	
5	BCom 2.3	Financial Accounting – I	Core	5	80	20) 10	D 5	
6.	B.Com 2.4	Fundamentals of Organisational Behaviour/Strategic Management/Foreign Exchange Markets	Optional	4	80	20	0 10	0 3	
		Environmental Studies	Compulsor	у З	40	10	50	2	
	Su	b-Total	•	30				26	6
		Ser	nester III						
SI. No.	CourseCoo	TitleoftheCourse	Category of Courses	Feaching Hours perWeek	SEE	IA	Total Marks	Credits	1
1		Language-I	Lang	4	80	20	100	3	
2		Language-II	Lang	4	80	20	100	3	1
3	BCom 3.1	Cost & Management	Core	5	80	20	100	5	

		Accounting – I						
4	BCom 3.2	Corporate Accounting – I	Core	5	80	20	100	5
5	BCom 3.3	Direct Tax – I	Core	5	80	20	100	5
6.	B.Com 3.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective1	3	80	20	100	2
	B.Com 3.5	Digital Marketing/Supply Chain Management	Optional (Any one)	3	80	20	100	2
				29				25

	Semester IV							
SI. No.	CourseCod e	TitleoftheCourse	Category of Courses	Teaching Hours perWeek	SEE	IA	Total Marks	Credits
1		Language-I	Lang	4	80	20	100	3
2		Language-II	Lang	4	80	20	100	3
3	BCom 3.1	Cost & Management Accounting – II	Core	5	80	20	100	5
4	BCom 3.2	Corporate Accounting – II	Core	5	80	20	100	5
5	BCom 3.3	Direct Tax – II	Core	5	80	20	100	5
6.	B.Com 3.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective1	3	80	20	100	2
	B.Com 3.5	Personal Investment Management/Real Estate Management/Logistics/ Travel & Tourism	Optional (Any one)	3	80	20	100	2
				29				25

	Semester V							
SI. No.	CourseCod e	TitleoftheCourse	Category of Courses	TeachingH ours perWeek	SEE	IA	Total Marks	Credits
1	BCom 5.1	Financial Management – I	Core	6	80	20	100	5
2	BCom 5.2	Cost & Management Accounting – III	Core	6	80	20	100	5
3	BCom 5.3	Direct Tax – III	Core	6	80	20	100	5
4	B.Com 5.4	Business Law	Core	4	80	20	100	3
5	B.Com 5.5	Auditing & Assurance	Core	4	80	20	100	3
6	B.Com 5.6	Professional Communication/ Entrepreneurial Skills/Life Skills/Ecommerce/ Internship	Skill Enhancem ent (Any one)	3	80	20	100	2
	Sub-Total							23

	Semester VI							
SI. No.	CourseCod	TitleoftheCourse	Category of Courses	TeachingH ours perWeek	SEE	ΙΑ	Total Marks	Credits
1	BCom 6.1	Financial Management – II	Core	6	80	20	100	5
2	BCom 6.2	Cost & Management Accounting – IV	Core	6	80	20	100	5
3	BCom 6.3	GST & Customs Duty	Core	6	80	20	100	5
4	B.Com 6.4	Corporate Law	Core	4	80	20	100	3
5	B.Com 6.5	Employability Skills	Core	4	80	20	100	3
6	B.Com 6.6	Research Methodology	Skill Enhancem	3	80	20	100	2

		ent			
	Sub-Total		29		23

Note:All Core Courses, Electives, Skill Enhancement and Optional courses under B.Com Programme should be taught by Commerce Faculty members only

II Semester BCom:

Course content:

- 1.1: Quantitative Techniques II
- 1.2: Foundation of Commerce II (Insurance, Banking & Finance)
- 1.3: Financial Accounting II
- 1.4: Fundamentals of Organisational Behaviour

or

Strategic Management

Or

Foreign Exchange Markets

QUANTITATIVE TECHNIQUES – II

5 Hours per week

COURSE OUTCOMES:

After completing the course, the student will be able to

- 1. Establish relationships between variables in real-world situations by using methods like regression and correlation.
- 2. Use the ideas from probability distributions to solve practical issues.
- 3. Predict future results using time series
- 4. Recognise the relationship between two variables and how to use ratios and proportions to express it.

COURSE CONTENTS:

Module	Particulars	No of hrs
	Descriptive Analysis of Bivariate Data:	
Module 1	Correlation- Meaning and Definition, Linear and Non-linear correlation,	
	Correlation and causation, Scatter Diagram, Karl Pearson's Co-efficient of	12
	Correlation, Calculation and Spearman's Rank Correlation.	
	Regression Analysis:	
Module 2	Regression Analysis- Principle of Least Squares and Regression lines,	12
	Regression equations and estimation. Properties of Regression Coefficients.	

60 Hours

	Time Series Analysis md Theory of Probability:	
	Meaning and uses of Time Series, Various components of Time series,	
	determination of Trend using Moving Average and Least square method	
Module 3	Theory of Probability: Some important concepts, Addition Theorem of	12
	probability for two non-mutually and mutually exclusive events -	
	Multiplication theorem of probability for dependent and independent events.	
	Simple problems	
	Ratios and Proportions and Theory of Equations:	
	Definition- Equality of Ratio- Simple Problems. Proportion- definition-	
	Direct Proportion-Inverse Proportion- Continued Proportion- Problems on	
Module 4	proportions	12
	Equations: Definition - Degree of Equation. Types of Equation - Linear	
	equations and its solution-Simultaneous linear equations-Quadratic	
	equation-Solution by method of factorisation and formula method.	
	Permutation and Combinations:	
	Factorial Notations- permutations of n different things-Circular	
Module 5	permutations-Permutation of things not all different- Restricted	12
	Permutation-Simple problems. Combinations- Simple problems based on	
	formula.	

Skill Development Activities

- 1. Determine the strength and direction of the relationship between advertisement expenditure and sales income by computing the correlation coefficient.
- 2. Use historical sales data to create a simple linear regression model to predict future sales based on advertisement expenditure.
- 3. Utilize a time series model to analyze monthly sales data to identify trends and seasonal patterns and generate a forecast for the upcoming year.
- 4. Instruct the students to use their knowledge of ratios to determine how much of each ingredient they would require to make the recipe for exactly the number of people in the group
- 5. The task involves resolving a shelf arrangement issue to maximize visibility by utilizing permutations and combinations to explore various arrangements

Books for Reference:

- 1. Business Statistics- S.C. Gupta
- 2. Business Mathematics- D.C. Sancheti& V.K. Kapoor, Sulthan Chand and sons
- 3. Business Statistics- S.P. Gupta, S.E. Gupta, B.N. Gupta
- 4. Business Mathematics-Madappa and Sridhara Rao, Shubhash Publications
- 5. Business Mathematics, S. N Dorairaj, United Publication
- 6. Financial Mathematics, A Lenin Jyothi, Himalaya Publications, Mumbai
- 7. Business Mathematics S.P Gupta
- 8. Business Mathematics Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain, Himalaya Publications

9. Business Mathematics – Kashyap Trivedi, Chirag Trivedi, Pearson Publications

10. Comprehensive Statistical Methods - P.N. Arora, Sumeet Arora &S.Arora, Chand Publications

Foundation of Commerce – II

5 Hours per week

COURSE OUTCOMES:

After completing the course, the student will be able to

- 1. Understand the concepts of Insurance, Banking and Finance.
- 2. Apply Fundamental conceptual knowledge to analyse and interpret relevant areas in Insurance, Banking and Finance.
- 3. Learnnew reforms and technology in Insurance and Banking sector.
- 4. Evaluate the investment opportunities using risk and return

COURSE CONTENTS:

Module	Particulars	Noof Hrs
	Basics of Insurance:	
	Concept of Risk, Assurance and Insurance – Meaning – Definition –	
	Functions – Need and Importance, Principles of Insurance Contract –	
Module 1	Insurance Industry in India – IRDAI- Insurance Sector reforms –	12
	Bankassurance. Claims management – Claim settlement – legal	
	frame- work – Third Party Administration.	
	Types of Insurance:	
	Life Insurance – Features – Principles – Life Issuance Products –	
	Policy Conditions - Application and Acceptance - Assignment -	
	Nomination – Surrender – Re-Insurance in life Insurance.	
Module 2	Marine Insurance - Features - Policy Conditions - Clauses and	12
	covers.	
	Fire Insurance – Motor vehicle Insurance.Health Insurance – Clauses	
	- Health Insurance Frauds - Personal accident Insurance - Group	

60 Hours

	Insurance.	
	Basics of Banking:	
	Origin – Evolution of banking – Definition of term bank and banking	
	-Commercial Banks.Functions - Primary and subsidiary	
Module 3	functions.Co-operative Banking – Primary – Central and State Co-	
	operatives. Banks – Functions and Features.Principles of Investment	
	Policy- Basic and allied principles. Financial Inclusion-Meaning,	12
	need and Importance. Cheques - Meaning and definition - features -	
	Types and Crossing of Cheques. Paying Banker and Collecting	
	Banker (Meaning only) Dishonour of Cheques-Reasons for	
	Dishonour.	
	Innovative and Digital Banking:	
	ATM – Debit Cards – Credit Cards – Smart Cards – Internet Banking	
	- Mobile Banking - Wallet Banking - Digital Cash - Core Banking	12
Module 4	System – NEFT – RTGS – IFSC – UPI – IMPS – AEPS - CIBIL-	
	CTS – ECS – MICR.	
	Basic Financial concepts:	
	Introduction to Risk & Return: Meaning of Risk and Return,	
	Measurement of return- Return on Investment, Types of Risk-	
Module 5	systematic & unsystematic risk, Risk analysis- Expected return,	
	Standard deviation and Coefficient of Variation. Risk -Return trade	
	off.	

Skill development activities:

- 1. Learners should collect data from the company reports and analyse the risk and return
- 2. Learners can enhance knowledge by collecting Banking product details by visiting the bank.
- 3. Learners can understand Risk assessment, policy analysis and interpretations by taking a print of any insurance policy.
- 4. Learners can have ideas on technology usage in banking by using their mobile.

Reference Books:

- 1. Principles and practice of Life Insurance P Perya Swamy.
- 2. Insurance Principles and Practice Mishra M N.
- 3. Insurance and Risk Management P K Gupta.
- 4. A Text Book on principles and Practice of life Insurance G Krishna Swamy.
- 5. Financial Management: Text, Problems and Cases" by M.Y. Khan and P.K. Jain.
- 6. Indian Banking by R Parmeshwaram.
- 7. Banking Theory and Practice by P N Varshney.
- 8. Banking Theory, Law and Practice by KPM Sundharam and P N Varshney.
- 9. Principles and Practice of Banks by Indian Institute of Banking and Finance.

Financial Accounting - II

5 Hours per week COURSE OUTCOMES:

After completing the course, the student will be able to

- 1. Learn about Accounting Standards and Indian Accounting standards.
- 2. Understand the recent developments in the field of financial accounting.
- 3. Learn to deal with special transactions and situations while preparing financial statements.

COURSE CONTENTS:

Module	Particulars	No of Hrs
	Accounting Standards and Recent Developments in Accounting:	
	Accounting Standards - Meaning, Procedure to issue – Applicability	12
Module 1	Indian Accounting Standards – Meaning – Applicability	
	Recent Trends in Accounting –Computerised Accounting - Big data Analytics,	
	Cloud Computing in Accounting, Accounting with drones.	
	Conversion of Single Entry into Double Entry System:	
	Introduction – Meaning – Limitation of Single-Entry System – Differences	
Module 2	between Single Entry & Double Entry System	12
	Problems on Conversion of Single Entry into Double Entry (preparing Opening	
	Statement of Affairs, Cash Book, Total Debtors Account, Total Creditors	
	Account, Trading & Profit & Loss Account and Balance Sheet).	
	Hire Purchase Accounting:	
	Introduction, Meaning of Hire Purchase, Features	
	Terms used - Hire Purchaser, Hire Vendor, Cash Price, Hire Purchase Price,	
Module 3	Total Interest, Down Payment & Net Cash Price.	12
	Accounting for Hire Purchase transactions in the books of Hire Purchaser	
	(when Cash Price and Rate of Interest is given) under Credit purchase with	
	interest method only.	
	Repossession – Complete & Partial	
	Departmental Accounts:	
	Meaning, Types of Departments, Advantages, Basis of Allocation of common	
Module 4	expenses and income among various departments	
	Departmental Accounts – Columnar Trading & Profit & Loss Account, General	12
	Profit & Loss Account and Consolidated Balance Sheet	
	Treatment of Inter Departmental Transfers at Cost and Selling Price.	
	Royalty Accounts:	
Module 5	Meaning – Types of Royalty. Terminologies – Lessor, Lessor, Minimum Rent,	12
	Short working – Recoupment of Short working. Accounting Treatment in the	
	books of Lessee with opening Minimum Rent Account.	

Skill Development:

- 1. Collect a copy of Hire Purchase agreement and examine the various terminologies.
- 2. Identify a business where royalty accounting is applied.
- 3. Learn to prepare financial statement with incomplete records using imaginary figure.
- 4. Know the differences between Accounting Standards and Indian Accounting Standards.

60 Hours

Books for Reference:

- 1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- 2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
- 3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
- 4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
- 5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
- 6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- 7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors. Note: Latest edition of text books may be used.

Fundamentals of Organisational Behaviour

4 Hours per week

48 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

- 1. Create awareness about how organizational behaviour works in an organization and its role and functions.
- 2. Develop insight with different theories of motivations and strategies to improve motivation in the workplace.
- 3. Understand group dynamics and demonstrate skills required for working in groups and team building
- 4. Understand the concepts of Personality and attitude, Perception and motivation,

COURSE CONTENTS:

Module	Particulars	No of Hrs
	Introduction to Organisational Behaviour:	
	Meaning of Organizations –Importance of organizations- contributing	
	disciplines to the Organizational Behavior- definitions and meaning of	
Module 1	Organization Behaviour - Nature and characteristics of Organizational	12
	Behaviour- scope/ key elements of organizational behavior- OB Models-	

	Importance of OB- role of managers in OB - Interpersonal, Informational,				
	decisional roles, challenges & opportunities for OB- Limitations of				
	organizational behavior.				
	Foundations of Individual Behavior:				
	Factors affecting Individual Behavior. Personality- Characteristics of				
	Personality- Determinants of personality- Personality traits influencing OB.	12			
Module 2	Attitudes -Features of Attitude- components of attitude- attitude formation-				
	major types of work-related attitudes.				
	Job Satisfaction- Ways to Measure Job Satisfaction- Causes & Impacts of job				
	satisfaction.				
	Emotions, Perception and Learning:				
	Emotions & Moods- Basic Set of Emotions- Sources of Emotions and Moods-				
	Emotional Labor- Emotional Intelligence - Elements of Emotional Intelligence-				
Module 3	OB Applications of Emotions and Moods.				
	Perception- Factors influencing perception - Perceptual Process- Importance of				
	Perception in OB-Perception and Individual Decision Making- Group				
	Organisational decision-making				
	Learning- Nature of learning- Factors affecting learning- components of				
	learning process.				
	Motivation and Group Dynamics:	 			
	Motivation: Concept, importance and theories of motivation. Maslow's Theory				
	of hierarchical needs, Hertzberg's two-factor Theory, McClelland's Theory of	12			
Module 4	Needs, Vroom's Theory of Expectancy.				
	Group Dynamics: Meaning of groups and group dynamics, Formation,				
	Characteristics and Types of groups, Group cohesiveness - Factors influencing	1			
	group cohesiveness - Group decision making process.				

Skill Development:

- 1. Visit any organization and make a study on factors affecting perception.
- 2. Collect Bio-data of Motivational theory Proposers.
- 3. Visit nearby organization and analyse the Role of Managers.
- 4. Make a survey on measures followed by organization regarding Job Satisfaction
- 5. Any other activity relevant to the course.

Reference Books:

- 1. Organisation Behaviour An Evidence Approach Fred Luthans McGraw Hill
- 2. Organisation Behaviour Stephen P Robins Timorty A Judge
- 3. Organisation Behaviour by K. Ashwathappa

- 4. A Text Book of Organisational Behaviour -With Text and cases -CB Gupta- S Chand New Delhi.
- 5. Personnel Management (Text and Cases) C B Memoria and V.S.P. Rao- Himalaya Publishing House, New Delhi
- **6.** Strategic Management and Organisation Behaviour _ Dr. Suman Shetty N, Hyderali, Dr. Ravi M .N., and Umesh Shetty, Professional Books Publishers, Hyderabad.

STRATEGIC MANAGEMENT

4 Hours per week

48 Hours

COURSE OUTCOMES:

At the end of the course students would be able to:

- 1. Understand the basic concepts and principles of strategic management, analyse the internal and external environment of business
- 2. Develop and prepare organizational strategies that will be effective for the current business environment
- 3. Devise strategic approaches to managing a business successfully in a global context

Module	Particulars	No of hrs
	IntroductiontoStrategy:	
	Introduction - Meaning and definition, nature and characteristics, scope of	
	strategies and importance of strategy.	
	Strategic intent, characteristics, hierarchy of strategic intent, vision, Mission,	
Module 1	goals, objectives and plans. Difference between goals and objectives.	
	Types of strategies -functional strategy, corporate level strategy (grand	
	strategies), Corporate level strategy, operational and generic (cost,	
	leadership, differentiation focus). Strategies for competitive advantage-	
	Porters' model (in brief).	
	Strategic Management:	
	Introduction, meaning and definition, features - Scope and importance of	

COURSE CONTENTS:

	StrategicManagement - Strategic management process - Limitations of				
Module 2	strategic Management.	12			
	Meaning and definition, characteristics of Strategic decision, strategic decision				
	making process – Advantages and limitations of strategic decision making -				
	Role of top Management in strategic decision making.				
	Environmental Analysis:				
	Meaning of Business-features, Concept of Business Environment, Features of				
	Business Environment and Types of business Environment –Internal				
	Environment and External Environment.Internal Environment -Structure,				
Module 3	Value System, Core Competencies, Stake holders and Resources. Methods of	12			
	Internal analysis.				
	External Environment analysis, Micro Environment – employees, suppliers,				
	Customers, Shareholders, General public. Macro Environment – Economic				
	Environment – economic systems, economic policies & economic conditions,				
	Political and legal, environment - Democracy and totalitarian, constitutional				
	environment- Socio-Cultural Environment. Meaning of Culture, elements of				
	culture, ethics and impact of culture on business - Technological				
	Environment. SWOC and SOAR Analysis				
	Strategy Formulation and Implementation:				
	Introduction, meaning and need for strategic formulation, process.				
	understanding strategic intent through vision mission - external environmental				
Module 4	analysis, organizational (internal)analysis, formulation of corporate level /	12			
	grand strategies, business level strategies, strategic analysis and choice.				
	Strategy Implementation process - Reasons for Strategy failure- methods to				
	overcome strategy failure (organizational structure, leadership, culture, style).				
	Meaning of Strategic BusinessUnit (SBU) - BCG Matrix.				

Skill Development Activities:

- 1. Visit any business organization and collect the information about their vision and mission.
- 2. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
- 3. Visit any manufacturing firm and identify their value system.

Reference Books:

- 1. Strategic Management John A Pearce , Richard B Robinson and AmitaMital McGraw Hill
- 2. Strategic Management Azhar Kazmi Adela Kazhmi- Mcgraw Hill
- 3. Strategic Management The Indian Context R Srinivasan PHI
- 4. Strategic management CB Gupta S Chand New Delhi
- 5. Business Environment Francis Cherunilam Himalaya Publications

- 6. Essentials of Business Environment K Aswathappa- Himalaya publishing House
- 7. Business Environment Dr. Vivek Mittal –Excel books
- 8. Business Environment—Raj Agrawal- Excel books
- 9. Strategic Management and Organisation Behaviour Dr. Suman Shetty N, Hyderali, Dr. Ravi M .N and Umesh Shetty, Professional Books Publishers, Hyderabad.
- 10. Strategic Management and OrganisationBehaviour- K.SAdiga
- 11. Strategic Management and Organisation Behaviour Dr Herald Monis
- 12. Strategic Management and OrganisationalBehaviour Dr Udayachandra P and Dr Praveen KC Himalaya Publishing House
- 13. Strategic Management and OrganisationalBehaviour Chandrashekara .K and Dr. Parameshwara- New United Publishers

FOREIGN EXCHANGE MARKETS

Course Duration:48 Hours

Course Objectives:

1. To understand the fundamental principles of foreign exchange markets and their operations.

2. To analyse the determinants of exchange rates and their impact on the global economy.

3. To evaluate foreign exchange risk management techniques.

4. To explore the role of international financial institutions in foreign exchange markets.

MODULE 1: INTRODUCTION TO FOREIGN EXCHANGE MARKETS(12 Hours)

Foreign Exchange Markets- types of markets (spot, forward, futures, options)-Exchange Rate Systems: Fixed, floating, and managed float systems- Foreign Exchange Market Participants: Central banks, commercial banks, corporations, and individual investors-Exchange Rate Determination: Purchasing Power Parity (PPP), Interest Rate Parity (IRP).

MODULE 2: EXCHANGE RATE THEORIES AND MODELS (12 Hours)

Theories of Exchange Rate Determination: The monetary approach, portfolio balance approach- Exchange Rate Forecasting: Fundamental analysis, technical analysis, and market-based models-Speculation and Arbitrage: The role of speculators and arbitrageurs in the foreign exchange market

MODULE 3: FOREIGN EXCHANGE RISK MANAGEMENT (12 Hours)

Types of Foreign Exchange Risks: Transaction risk, translation risk, and economic risk-Risk Management Techniques: Forward contracts, futures, options, and swaps-Hedging Strategies: Corporate hedging, natural hedging-Multinational Corporations (MNCs) and Exchange Rate Risk: Managing risks in global operations

MODULE 4: INTERNATIONAL FINANCIAL INSTITUTIONS AND FOREIGN EXCHANGE MARKETS (12 Hours)

International Monetary Fund (IMF):Role and impact on foreign exchange stability-World Bank and Foreign Exchange-Bank for International Settlements (BIS):Role in international banking and foreign exchange markets-European Central Bank (ECB) and Exchange Rates:Influence on Eurozone and global foreign exchange markets-Global Financial Crises:Impact on foreign exchange markets

REFERENCES:

Caves, R. E., Frankel, J. A., & Jones, R. W. (2022). World trade and payments: Anintroduction (10th ed.). Pearson.

Copeland, L. S. (2022). Exchange rates and international finance (6th ed.). Pearson.

Eichengreen, B. (2023). Globalizing capital: A history of the international monetary system (4th ed.).
Princeton University Press.
Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2020). Multinational business finance (15th ed.).
Pearson.
Eun, C. S., & Resnick, B. G. (2021). International financial management (9th ed.). McGraw-Hill Education.
Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2023). International economics: Theory and policy (12th ed.). Pearson.
Madura, J., & Fox, R. (2021). International financial management (14th ed.). Cengage Learning.
Mussa, M. (2021). The role of the IMF: Issues and challenges (2nd ed.). International Monetary Fund.
Pilbeam, K. (2023). International finance (5th ed.). Palgrave Macmillan.
Sarno, L., & Taylor, M. P. (2021). The economics of exchange rates (2nd ed.). Cambridge University Press.
Shapiro, A. C. (2020). Multinational financial management (11th ed.). Wiley.
Stiglitz, J. E., & Charlton, A. (2022). The economics of international policy (3rd ed.). W.W. Norton & CompanyWorld bank and IMF report

Notes:

1. Semester End Exams will be for 3 hours duration and for 80 marks.

- 2. Two internal Assessment exams of 1 hour duration for 30 marks each must be conducted.
- Internal Assessment will be for 20 marks. It encompasses 10 marks for two internal assessment exams (5 marks each), 5 marks for Assignment/Projects& 5 marks for Class Test/Course Activity/Quizzes/Workshops, etc.
- 4. Wherever possible, the teacher must be able to focus more on practical insights rather than just theoretical foundation alone.
- 5. All the above courses must enhance student productivity and encourage them to take up either fruitful employment or entrepreneurship or higher education of their choice.

Question Paper Pattern

<u>Internal Exams</u>

Total Marks: 30 Time: 1 hour

Section A

4 * 1= 4

- Answer any one of the following
- 1. XXXX
- 2. XXXX
- 3. XXXX

	Section B	
	Answer any one of the following	10 * 1 = 10
4.	XXXX	
5.	XXXX	
6.	XXXX	
	Section C	
	Answer any one of the following	16* 1 = 16
7.	XXXX	
8.	XXXX	

Question Paper Pattern

Semester End Exams

Total	Ma	arl	<s:< th=""><th>80</th></s:<>	80
Tim	e:	3	ho	urs

4*4 =16

Section A

Answer any four of the following

- XXXX 1.
- 2. XXXX
- XXXX 3.
- 4. XXXX
- 5. XXXX
- 6. XXXX

8.

Section B

	8* 4 = 32	
7.	XXXX	
8.	XXXX	
9.	XXXX	
10.	XXXX	
11	XXXX	
12.	XXXX	

Section C

Answer any two of the following

- 13. XXXX
- 14. XXXX
- 15. XXXX
- 16. XXXX