

LECTURE PLAN

B.Com(H)

SEMESTER 5

FOR PRIVATE CIRCULATION

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LECTURE PLAN

**INCOME TAX LAW &
PRACTICES**

B.COM- 301

COURSE OUTLINE
B.COM(H) V SEMESTER
INCOME TAX LAW & PRACTICES
B.COM 301

L - 4 Credits - 04

OBJECTIVE:

The course aims to help students to comprehend the basic principles of the laws governing Income Tax. Students are expected to have only elementary knowledge of the topics specified in the syllabus.

INTERNAL ASSESSMENT AND ASSIGNMENT **25 Marks**

- | | |
|----------------------------------|----------|
| 1. Class Test-I - (Written Test) | 15 Marks |
| 2. Class Assessment + Attendance | 10 Marks |

COURSE CONTENTS:

UNIT-1 Lectures: 05

- Salient Features and Basic Concepts
- Previous Year, Assessment Year,
- Person,
- Gross Total Income
- Agricultural Income.
- Application of Income

UNIT -II Lectures: 06

- Fully exempted Incomes
- Residential Status
- Scope of total income
- Indian income & foreign income

UNIT III Lectures: 22

- Income from Salary,
- House Property,
- Business or Profession,
- Capital Gains,
- Other Sources,
- Clubbing of Income

UNIT IV

Lectures: 11

- Relief's,
- Set off and Carry Forward of Losses,
- Deduction of Tax at Sources.
- Payment of Advance Tax.
- Deductions Under Chapter VI (related to individuals and firms)
- Assessment of Individuals and Firms (simple problems).
- Procedure of tax filling

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Taxation Laws and students are advised to go through the material for thorough understanding of the subject:

The students are expected to actively participate in the discussions in the class, so that they may be able to gain sights and develop skills for handling problems and laws of Direct Taxes.

MAIN TEXT BOOKS

1. **Author's Name(s):** Dr. Girish Ahuja and Dr. Ravi Gupta
Title: Taxation Laws
Edition: 8th edition, **Year:** 2019
Publisher: Maximax Publishing House (ibid 1)
2. **Author's Name(s):** V.K Singhania
Title: Taxation Laws
Edition: IV Edition
Publisher: Cengage Learning (ibid 2)
3. **Author:** Singhania M.
Title: Income Tax Laws
Edition: 2018-19
Publisher: Taxman Publications

REFERENCE BOOKS

1. **Author's Name(s):** B.B. Lal
Title: Income Tax and Central Sales tax Law and Practice
Edition: Edition 2019
Publisher: Pearson Education (ibid 3)
2. **Author's Name(s):** Nitin Vashisht, and B.B Lal
Title: Income Tax and Central Sales tax Law and Practice
Edition: Edition 2019
Publisher: Pearson Education (ibid 4)

➤ **JOURNALS:**

1. VISION: Journal of Indian Taxation
2. Indian Journal of Tax Law
3. THE CHAMBER OF TAX CONSULTANTS Journal
4. Asian Journal of research in business economics and management
5. Income Tax Reports
6. Income Tax Tribunal Decisions
7. Journal of Accounting and Taxation
8. Journal of International Accounting, Auditing and Taxation

➤ **Other Reading Material**

1. ICAI study material for direct taxation.

UNIT-I

LECTURES 1-4

OBJECTIVE:

The objective is to make the students understand the concept and different terms of Income Tax Act and also to make the students aware to whom the tax is applicable in the eyes of law.

CONTENTS:

- Introduction to Income Tax Act 1961
 - Features
- Salient Features and Basic Concepts
- Previous Year,
 - Rule
 - Exceptions to the Rule
 - Illustration
- Assessment Year,
 - Concept
 - Rule
- Person,
 - Individual
 - HUF
 - Company
 - Others

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q (a) 1, 2, 5

LONG ANSWER TYPE QUESTIONS: Q 1,2,3,8

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1, Page No. 1 to 13 and 19 to 23

ARTICLES:

1. PATEL. JYOTSANA, “Residential Status and Tax Incidence Under The Income Tax Act, FEMA and Companies Act” Volume: 4 | Issue : 5 | May 2015 • ISSN No 2277 – 8179
[https://www.worldwidejournals.com/international-journal-of-scientific-research-\(IJSR\)/recent_issues_pdf/2015/May/May_2015_1492852887__129.pdf](https://www.worldwidejournals.com/international-journal-of-scientific-research-(IJSR)/recent_issues_pdf/2015/May/May_2015_1492852887__129.pdf)

2. http://shodhganga.inflibnet.ac.in/bitstream/10603/147895/9/09_chapter%20-i.pdf
“INTRODUCTION AND HISTORICAL BACKGROUND OF INCOME TAX IN INDIA”

LECTURES 5-8

OBJECTIVE:

The objective is to make the students understand the concept of Gross Total income and Net Income, and also how the taxability differs according to the Residential Status.

CONTENTS

- Gross Total Income
 - Concept
 - Net Total Income
 - Difference b/w GI and NI
- Agricultural Income.
 - Types
 - Description
 - Fully exempted Incomes
 - Partly agricultural income

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 8, 10,12,13

LONG ANSWER TYPE QUESTIONS: Q 10,11,14,16,17

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1, Page No. 23 to 28

ARTICLES:

- 1 Padmanan. Aishwarya, “INTRODUCTION AND HISTORICAL BACKGROUND OF INCOME TAX IN INDIA” “[manupatra.com/roundup/367/Articles/Concept %20of%20Residence.pdf](http://manupatra.com/roundup/367/Articles/Concept%20of%20Residence.pdf)”
- 2 <https://economictimes.indiatimes.com/wealth/tax/how-reachable-is-zero-tax-income-level-of-rs-5-lakh-using-deductions-exemptions/articleshow/67911831.cms?from=mdr>

LECTURES 9-11

OBJECTIVE:

The objective is to make the students understand the concept of the taxability differ according to the Residential Status.

CONTENTS:

- Residential Status and Incidence of Tax,
 - ROR
 - RNOR
 - NR
 - Income Taxability in hands of ROR, RNOR, NR
 - Illustration

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 15,17,21,25

LONG ANSWER TYPE QUESTIONS: Q 18

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 2, Page No. 40 to 48

ARTICLES:

1. Padmanan. Aishwarya, "INTRODUCTION AND HISTORICAL BACKGROUND OF INCOME TAX IN INDIA"
"manupatra.com/roundup/367/Articles/Concept%20of%20Residence.pdf"
2. <https://economictimes.indiatimes.com/wealth/tax/how-reachable-is-zero-tax-income-level-of-rs-5-lakh-using-deductions-exemptions/articleshow/67911831.cms?from=mdr>

UNIT-III

LECTURES 12-16

OBJECTIVE:

The objective is to make the students understand the concept and different sources of Income like Salaries Income. To also make students aware of Computation of Total Income of Individual, Company etc.

CONTENTS

- Heads of Income
- Salary,
 - Basic Salary
 - DA
 - HRA
 - Pension
 - Gratuity

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q (a) 1, 2, 3

LONG ANSWER TYPE QUESTIONS: Q 1,2,

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1, Page No. 42 to 144

ARTICLES:

- 1 Prof. Prakash E. Humbad, Dr.S.U.Jadhavar “A new way of Tax Planning of Income from house property under income Tax Act,1961.”International Research Journal Of Multidisciplinary Studies, Vol. 3, Issue 4, April, 2017.
- 2 Pandey, P (2017). The Impact of Indian Taxation system on its Economic Growth. SSARSC International Journal of Management, Volume 3 Issue 1, January-June 2017, ISSN 2349-6975. http://www.ssarsc.org/documents/2management_final_article24_4_17.pdf

LECTURES 17-20

OBJECTIVE:

The objective is to make the students understand the concept and different sources of Income under Salaries Income.

CONTENTS

- Perquisites
- Exemptions limit on various Facilities
- Other facilities and their taxability
- Illustrations

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5,12

LONG ANSWER TYPE QUESTIONS: Q 1, 11

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 2, Page No. 57 to 139

ARTICLES:

1 Prof. Prakash E. Humbad, Dr.S.U.Jadhavar “A new way of Tax Planning of Income from house property under income Tax Act,1961.”International Research Journal Of Multidisciplinary Studies, Vol. 3, Issue 4, April, 2017.

LECTURES 21 - 25

OBJECTIVE:

The objective is to make the students understand the concept of house property.

CONTENTS

- House Property,
 - Concept
 - Annual Value
 - Standard Value
 - Municipal Value
 - Deductions U/S 24
 - Other deductions on Interest of Loans
 - Illustrations

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 13,18

LONG ANSWER TYPE QUESTIONS: Q 9,12

SUGGESTED READING:

TEXT BOOK:

1. ibid 3, Page No. 140 to 151

LECTURES 26-30

OBJECTIVE:

The objective is to make the students understand the concept and different sources of Income like Business & Profession. To also make students aware of Computation of Total Income of Individual, Company etc.

CONTENTS

- Business or Profession,
 - Concept
 - Incomes to be included
 - Incomes not to be included in this head
 - Various Sections
 - Illustrations

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTION: Q 12

LONG ANSWER TYPE QUESTIONS: Q 15,16

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1, Page No. 145 to 214, 215 to 270

ARTICLES:

1. <http://www.lawyersclubindia.com/articles/Research-paper-on-Analysis-of-important-deductions-available-to-an-individual-under-Income-Tax-Act-3422.asp>
2. Arora M. (2017). The Changing Face of Indian Income Taxpayers in E-Filing Era: An Evaluation. SAMVAD: SIBM Pune Research Journal, Vol XIV, 1-6, December 2017.

LECTURES 31-34

OBJECTIVE:

The objective is to make the students understand the concept and different sources of Income like Capital Gain.

CONTENTS

- Capital Gains,
 - Concept
 - Condition to be counted as Capital Gain
 - What is not included in Capital Gain
 - Long term Capital Gain
 - Short term Capital Gain
 - Calculation of Capital Gain'
 - Various Exemptions U/s Sec-54 (Categories)

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTION: Q 14

LONG ANSWER TYPE QUESTIONS: Q 18,19

SUGGESTED READING:

TEXT BOOK:

1. ibid 4, 271 to 286

LECTURES 36-39

OBJECTIVE:

The objective is to make the students understand the concept and different sources of Income from other sources.

CONTENTS

- Other Sources,
 - Different sources
 - Taxability
 - Illustrations

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTION: Q 17

LONG ANSWER TYPE QUESTIONS: Q 16,20

SUGGESTED READING:

TEXT BOOK:

1. ibid 3, 271 to 286

LECTURES 40-45

OBJECTIVE:

The objective is to make the students understand the concept of deductions and Exemptions. To make them aware about the rulers of Clubbing and Deductions.

CONTENTS

- Clubbing of Income,
 - Minor
 - Daughter in law
 - Husband – Wife etc
 - Illustration

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 6, 7

LONG ANSWER TYPE QUESTIONS: Q 1,

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1, Page No. 309 to 341

ARTICLES:

- 1 AngyGeerts and Nathalie Veg-sala, “Evidence on Internet Communication Management Strategies for Luxury Brands”, Global Journal of Business Research, Vol.5. No. 5, pp. 81-94, 2011 “ irjms.in/sites/irjms/index.php/files/article/download/411/372”.
- 2 Upadhyay Mukesh R., Modi D. G, “COMPUTATION OF INCOME UNDER THE HEAD : “SALARIES”, International Multidisciplinary Journal of Applied Research, Volume : 1/ Issue : 2/ May- 2013/ ISSN 2320 – 7620. “<http://www.viewofspace.org/may2013/32.pdf>”

LECTURES 46-49

OBJECTIVE:

The objective is to make the students understand the concept of deductions and Exemptions. To make them aware about the rulers of Cubing and Deductions.

CONTENTS

- Deductions Under Chapter VI (related to individuals and firms)
 - Various Sections From 80 c to 80 u
 - Limit of Exemptions
 - Conditions for availing Exemptions
 - Illustrations

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 8, 21,

LONG ANSWER TYPE QUESTION: Q ,9

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 1, Page No. 309 to 341

ARTICLE:

AngyGeerts and Nathalie Veg-sala, “Evidence on Internet Communication Management Strategies for Luxury Brands”, Global Journal of Business Research, Vol.5. No. 5, pp. 81-94, 2011 “ irjms.in/sites/irjms/index.php/files/article/download/411/372’.

LECTURES 50-51

OBJECTIVE:

The objective is to make the students understand the assessment of individual and firms.

CONTENTS

- Assessment of Individuals and Firms (simple problems).
 - Full Fledged Illustrations

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTION: Q 10

LONG ANSWER TYPE QUESTION: Q 17

SUGGESTED READING:

TEXT BOOK:

1. ibid 1, Page No. 309 to 341

LECTURES 52-54

OBJECTIVE:

The objective is to make the students understand the different rules related to set off and carry forward, TDS and advance Tax.

CONTENTS

- Relief's,
- Set off and Carry Forward of Losses,
 - Inter Head Adjustment
 - Intra Head Adjustment
 - Speculative Gains
 - Difference b/w Set off & Carry Forwards
 - Rules For Setting off and Carry Forward of Different Heads
- Deduction of Tax at Sources.
 - Concept
 - TDS in respect of Salary
 - TDS in respect of Interest on Securities
 - Rules in Different aspects
 - Payment Terms & Dates
- Payment of Advance Tax.
 - Concept
 - Applicability of Advance Tax
 - Liability of Advance Tax
 - Payment Terms & Dates

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1, 2, 5,8,10,15,21

LONG ANSWER TYPE QUESTIONS: Q 3,4,8,9,12,13,15,17,23

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page No. 296 - 308
2. ibid 3, Page No. 379 to 400

ARTICLES:

- 1 C.A. Ashok L. Sharma, Mumbai 10th October, 2015 , “SET OFF AND CARRY FORWARD OF LOSSES”
https://ctconline.org/documents/all/Mr_Ashok_Sharma_10.10.2015_on_sub_SET_OFF_AND_CARRY_FORWARD_OF_LOSSES.pdf
2. TDS Rates for the financial year 2016-17 , AS Yr 2017-18
<https://www.mymoneysage.in/blog/tax-deduction-at-source-tds-rates-for-the-fy-2016-17-ay-2017-18/>

LECTURE PLAN

ENTREPRENEURSHIP DEVELOPMENT

BCOM 303

COURSE OUTLINE
BCOM (H) SEMESTER
ENTREPRENEURSHIP DEVELOPMENT- BCOM (H)

L - 4 Credits - 04

OBJECTIVES:

It provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.

INTERNAL ASSESSMENT AND ASSIGNMENT

25 Marks

- | | |
|----------------------------------|----------|
| 1. Class Test-I - (Written Test) | 15 Marks |
| 2. Class Assessment + Attendance | 10 Marks |

COURSE CONTENTS:

- 1. Entrepreneurship:**
 - Concept and Definitions;
 - Emergence of Entrepreneurial Class
 - Theories of Entrepreneurship

(12 Hours)

- 2. Opportunity / Identification, Environmental Analysis, and Establishing Unit**
 - Opportunity Analysis;
 - External Environmental Analysis Economic, Social and Technological;
 - Competitive factors;
 - Legal requirements of establishment of a new unit and
 - Raising of Funds;
 - Venture Capital Sources and Documentation Required.
 - Forms of ownership

(12 Hours)

- 3. Project Appraisal, Entrepreneurial Behaviour, and EDPs**
 - Entrepreneurial Behaviour:
 - Innovation and Entrepreneur;
 - Entrepreneurial Behaviour
 - Psycho-theories,
 - Social responsibility.
 - Entrepreneurial Development Programmes (EDP): EDP,
 - Their Role, Relevance and Achievements;
 - Role of Government in Organizing EDP's Critical Evaluation

(14 Hours)

4. Role of Support Institutions and Management of Small Business:

- Role of Entrepreneur:
- Role of an Entrepreneur in Economic Growth as an Innovator,
- Generation of Employment Opportunities,
- Complimenting and Supplementing Economic Growth,
- Bringing about Social Stability and Balanced Regional Development of Industries:
- Role in Export Promotion and Import Substitution
- Forex Earnings

(14 Hours)

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Entrepreneurship and Small Business Management, and students are advised to go through the material for thorough understanding of the subject:

The students are expected to actively participate in the discussions in the class, so that they may be able to gain sights and develop skills for handling inter personal and group processes, in addition to familiarizing themselves with concepts and theories.

➤ MAIN TEXT BOOK

1. **Author's Name(s):** Poornima M Charantimath
Title: Entrepreneurship development and Small Business Enterprise
Edition: VIII **Year:** 2014
Publisher: Pearson Education (ibid 1)

➤ REFERENCE BOOKS:

1. **Author's Name(s):** Dr. C.B. Gupta, Dr. N.P Srinivasan
Title: Entrepreneurship and Small Business Management
Edition: V **Year:** 2012
Publisher: Sultan Chand & Sons (ibid 2)
2. **Author's Name(s):** Vasant Desai
Title: Fundamentals of Entrepreneurship and Small Business Management
Edition: I **Year:** 2012
Publisher: Himalaya Publishing House
3. **Author's Name(s):** Dr. S.S. Khanka.
Title: Entrepreneurial Development
Edition: IV **Year:** 2012
Publisher: Sultan Chand & Sons (ibid 3)
4. **Author's Name(s):** T.N Chhabra
Title: Entrepreneurship Development
Edition: III **Year:** 2013
Publisher: Prentice Hall India (ibid 4)

➤ JOURNALS

- 1 NIMS Spotlight
- 2 The IUP Journal of Entrepreneurship Development
- 3 KAIM Journal of management and Research
- 4 The Journal of Entrepreneurship
- 5 JIMS 8M
- 6 Delhi Business Review

UNIT I

LECTURES 1-2

INTRODUCTION TO ENTREPRENEURSHIP

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of entrepreneur, entrepreneurship and its main characteristics.

CONTENTS:

- Concept and Definitions
- Introduction to Entrepreneur
- Evolution of Entrepreneurship
- Characteristics of Entrepreneurs
 - Inner Drive to Succeed
 - Strong Belief in themselves
 - Search for New Ideas and Innovation
 - Openness to Change
 - Competitive by Nature
 - Highly Motivated and Energetic
 - Accepting of Constructive Criticism and Rejection
 - Mental Ability
 - Clear Objectives
 - Business Secrecy
 - Human Relation Ability
 - Communication Ability
 - Technical Knowledge

ASSIGNMENTS FROM THE QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1-10

SHORT ANSWER TYPE QUESTIONS: Q6, 8, 16, 25, 28, 29, 34, 35, 36, 26,27.

LONG ANSWER TYPE QUESTIONS: Q1, 8, 19, 17,21, 26,27.

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Chapter 2, Page No. 48- 57
- 2 ibid 4, Chapter 1, Page No. 1.3 – 1.8

ARTICLES:

- 1 Anderson, A., & Ronteau, S., "Towards an entrepreneurial theory of practice; emerging ideas for emerging economies", *Journal of Entrepreneurship in Emerging Economies*, 9(2), 2017.
- 2 Ratten, V., & Ferreira, J. J., "Future research directions for cultural entrepreneurship and regional development", *Int. J. Entrepreneurship and Innovation Management*, 21(3), 2017, pp. 163.

LECTURE 3

FUNCTIONS OF ENTREPRENEURSHIP

OBJECTIVE:

The objective of these lectures is to make student understand the different and essential functions that a good entrepreneur performs.

CONTENTS:

- Functions of an Entrepreneur
 - Idea generation and scanning of the best suitable idea.
 - Determination of the business objectives
 - Product analysis and market research
 - Determination of forms of ownership.
 - Completion of promotional formalities
 - Raising necessary funds.
 - Procuring machine and material
 - Recruitment of personnel
 - Undertaking the business operations

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q7, 16,17,21,22, 37, 38

LONG ANSWER TYPE QUESTIONS: Q2, 5, 14, 24, 25

SUGGESTED READINGS:

TEXT BOOKS:

- 1 *ibid* 1, Chapter 1, Page No.52- 63
- 2 *ibid* 4, Chapter 1, Page No.1.13 – 1.18

ARTICLE:

- 1 Ahmed, T., Ahmed, T., Chandran, V. G. R., Chandran, V. G. R., Klobas, J., & Klobas, J., “Specialized entrepreneurship education: does it really matter? Fresh evidence from Pakistan”, International Journal of Entrepreneurial Behavior & Research, 23(1), 2017, pp.4-19.

LECTURE-4

EMERGENCE OF ENTREPRENEURIAL CLASS

OBJECTIVE:

The objective of this lecture is to explain how the Entrepreneurial emerges & the different traits and competencies of an Entrepreneur.

CONTENTS:

- Emergence of Entrepreneurial Class
 - Commercial Entrepreneurship
 - Industrial Entrepreneurship
 - Innovating Entrepreneurship
- Entrepreneurial Competencies
 - Integrity
 - Conceptual Thinking
 - Risk taking
 - Networking
 - Strategic Thinking
 - Commercial Aptitude
 - Decisiveness
 - Optimism
 - Customer Sensitivity
 - People Focus
 - Creative problem-solving
 - Persuading
 - Negotiating
 - Selling
 - Proposing
 - Holistically managing business/projects/situations
 - Initiative decision-making under certainty
 - Networking

ASSIGNMENTS FROM THE QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11-20

SHORT ANSWER TYPE QUESTIONS: Q3, 4, 24, 32

LONG ANSWER TYPE QUESTIONS: Q7, 9,12, 13, 26, 27, 28

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Chapter 1, Page No.53- 63
- 2 ibid 4, Chapter 2, Page No. 2.2-2.5

ARTICLE:

- 1 Deb, P., & Wiklund, J., “The Effects of CEO Founder Status and Stock Ownership on Entrepreneurial Orientation in Small Firms”, Journal of Small Business Management, 55(1), 2017, pp. 32-55.

LECTURE-5

CONCEPT OF ENTREPRENEURSHIP, MANAGER & INTRAPRENUER

OBJECTIVE:

The objective of the lecture is to make students understand the concept of entrepreneurship regarding managers.

CONTENTS:

- Difference between entrepreneur and manager
 - Status
 - Target
 - Decisions
 - Rectification of wrong decisions
 - Innovation
 - Risk bearing
 - Skills
 - Qualifications
 - Rewards
- Similarities between Managers and Entrepreneurs
 - To produce results
 - To produce results through people
 - To take decisions
 - To cooperate under constraints
 - To follow sound principles of management

ASSIGNMENT FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q2, 33

OTHER ASSIGNMENT:

1 ibid 1, Page 19, SQ-Q9

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Chapter 2, Page No. 51- 52
- 2 ibid 4, Chapter 1, Page No. 1.9 – 1.16

ARTICLE:

- 1 Gartner, W. B. (1988). “Who is an entrepreneur?” is the wrong question. American journal of small business, 12(4), 11-32.

LECTURES 7-8

THEORIES OF ENTREPRENEUR

OBJECTIVE :

The objectives of these lectures is to deliver knowledge about various theories of entrepreneur.

CONTENTS:

- Max Weber’s theory of Social Change
- Hoselitz Sociological Theory
- X-Efficiency Theory by Leibenstein
- Innovation Theory by Schumpeter
- Need for Achievement Theory of McClelland
- Theory of Profit by Knight
- Hagen’s Theory of Entrepreneurship

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

OTHER ASSIGNMENT:

- 1 ibid 1, Page No.19, SQ-Q5, LQ-Q5

SUGGESTED READINGS:**TEXT BOOKS:**

- 1 ibid 1, Chapter 2, Page No.63 -71
- 2 ibid 4, Chapter 4, Page No.4.1 – 4.10

REFERENCE BOOK:

- 1 ibid 3, Chapter 2, Page 41-47

ARTICLES:

- 1 Abbasian, S., & Hellgren, C., “Female Entrepreneurship Within the Experience Industry: A Case Study of Two Swedish Regions”, IUP Journal of Entrepreneurship Development, 9(1), 2012, pp. 38.
- 2 Mallett, O., & Mallett, O., “Challenging Entrepreneurship Research. International Journal of Entrepreneurial Behavior & Research”, 23(1), 2017, pp. 160-162.

LECTURE-12**CASE STUDY****OBJECTIVE:**

The objective of the lecture is to provide practical implication of the concept of entrepreneurship with reference to case study.

CONTENT:

- Case study discussion

SUGGESTED READING:**REFERENCE BOOK:**

- ibid 1, Case, Page 140

UNIT 2

LECTURES 13-15

FACTORS AFFECTING ENTREPRENEUR

OBJECTIVE:

The objective of these lectures is to understand the various factors that play an important role in Entrepreneurial growth.

CONTENTS:

- Entrepreneurial environment
- Economic Factors
 - Capital
 - Labor
 - Raw Materials
 - Market
 - Infrastructure
- Social Factors
 - Caste Factor
 - Family Background
 - Education
 - Attitude of the Society
 - Cultural Value
- Psychological Factors
 - Need Achievement
 - Withdrawal of Status Respect
 - Motives
 - Others

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 2, Chapter 1, Page No. 1.8 – 1.10
- 2 ibid 4, Chapter 7, Page No. 7.1 – 7.15

ARTICLES:

1. Lerner, M., Brush, C., & Hisrich, R. (1997). Israeli women entrepreneurs: An examination of factors affecting performance. *Journal of business venturing*, 12(4), 315-339.
2. Khuong, M. N., & An, N. H. (2016). The factors affecting entrepreneurial intention of the students of Vietnam national university—a mediation analysis of perception toward entrepreneurship. *Journal of Economics, Business and Management*, 4(2), 104-111.

LECTURES 16-19

FACTORS AFFECTING ENTREPRENEUR GROWTH

OBJECTIVE:

The objective of these lectures is to understand the various factors that play an important role in Entrepreneurial growth.

- Governmental Factors
 - Impact on economy
 - Changes in regulation
 - Political stability
 - Mitigation of risk
- Competitive Factors
 - Effect of Direct Competitors
 - Effect of Indirect Competitors
 - Social and Technological Trends
- Legal Requirement of establishment of new business
 - Registered Business Name
 - Federal Taxes
 - State and Local Taxes
 - Business Permits and Licenses
 - Business Laws and Regulations

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

OTHER ASSIGNMENT:

1. *ibid* 1, Page No.19, SQ-Q5, LQ-Q5

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 2, Chapter 1, Page No. 1.8 – 1.10
- 2 ibid 4, Chapter 7, Page No. 7.1 – 7.15

ARTICLES:

- 1 Hope, J. B., & Mackin, P. C. (2011). Factors affecting entrepreneurship among veterans. Annandale, VA: SAG Corporation.
- 2 Austin, J., Stevenson, H., & Wei-Skillern, J. (2012). Social and commercial entrepreneurship: same, different, or both?. Revista de Administração, 47(3), 370-384.

LECTURES 20-24

VENTURE CAPITAL

OBJECTIVE:

The objective of these lectures is to understand the various factors that play an important role in Entrepreneurial growth.

- Venture Capital Concept
- Characteristics or Essentials of Venture Capital
 - High Risk
 - Equity-Debt Financing
 - Long-Term Investment :
 - Participation in Management
 - Creative Capital
 - Professional Entrepreneurs
 - New Technology
- SOURCES OF VENTURE CAPITAL
 - All India Level Venture Capital Funds.
 - State-Level Venture Capital Funds.
 - Specific Venture Capital Funds.
- ALL INDIA LEVEL VENTURE CAPITAL FUNDS
 - IFCI Venture Capital Fund Limited
 - IDBI Venture Capital Fund
 - ICICI Venture Management Company Ltd
 - Canbank Venture Capital Fund Limited (CVCFL)
- STATE LEVEL VENTURE CAPITAL FUNDS
 - Gujarat venture Finance Limited (GVFL)
 - Punjab Infotech Venture Fund (PIVF)
- SPECIFIC VENTURE CAPITAL FUND

- India Investment Fund
- Credit Capital Venture Fund
- Technology Development and Information Co. Ltd.

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

OTHER ASSIGNMENT:

1 ibid 1, Page No. 19, SQ-Q5, LQ-Q5

SUGGESTED READINGS:

REFERENCE BOOK:

- 1 ibid 2, Chapter 1, Page No.1.8 – 1.10
- 2 ibid 4, Chapter 7, Page No. 7.1 – 7.15

ARTICLES:

1. Bygrave, W. D., & Timmons, J. (1992). Venture capital at the crossroads.
2. Gompers, P., & Lerner, J. (2001). The venture capital revolution. Journal of economic perspectives, 15(2), 145-168.

LECTURE – 25-28

FORMS OF OWNERSHIP

OBJECTIVE:

The objective of these lectures is to understand the various factors that play an important role in Entrepreneurial growth.

- **FORMS OF OWNERSHIP**
- **Sole Proprietorships**
 - Concept of Sole Proprietorships
 - Advantages of a Sole Proprietorship
 - Disadvantages of a Sole Proprietorship
- **Partnerships**
 - Concept of Partnership
 - Advantages of a Partnership
 - Disadvantages of a Partnership

- Corporation
- Limited Liability Company
- Cooperative

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q9, 10, 18

LONG ANSWER TYPE QUESTIONS: Q6, 18

OTHER ASSIGNMENT:

1 ibid 1, Page 81, SQ-Q 1,2,3,4,8,9,10, LQ-Q 1,2,3,4,5,6

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Chapter 1, Page No. 13- 33

ARTICLE:

1 Pierce, J. L., Rubinfeld, S. A., & Morgan, S. (1991). Employee ownership: A conceptual model of process and effects. *Academy of Management review*, 16(1), 121-144.

UNIT III

LECTURES 29-32

ENTREPRENEURIAL BEHAVIOUR

OBJECTIVE:

To understand the entrepreneurial behavior, psycho-theories and social responsibility with respect to innovation and entrepreneur.

CONTENTS:

- Innovation and Entrepreneur
 - Meaning, definition & Characteristics of Innovation
 - Relationship between innovation and entrepreneurs
- Entrepreneurial behavior
 - Meaning of Entrepreneurial Behavior
 - Characteristics of Entrepreneurial Behavior

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q11, 13, 17

LONG ANSWER TYPE QUESTIONS: Q9, 15

OTHER ASSIGNMENT:

1 ibid 1, Page 81, SQ-Q 1,2,3,4,8,9,10, LQ-Q 1,2,3,4,5,6

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Chapter1, Page 25- 42

ARTICLE:

1 Khuong, M. N., & An, N. H. (2016). The factors affecting entrepreneurial intention of the students of Vietnam national university—a mediation analysis of perception toward entrepreneurship. *Journal of Economics, Business and Management*, 4(2), 104-111.

LECTURES 33-37

- Psycho- theories
 - Psycho-theories and Entrepreneurial Behavior
- Social responsibility
 - Social Responsibility and Entrepreneurs
 - Social responsibility to influence Entrepreneurial Behavior

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

SUGGESTED READINGS:

TEXT BOOKS:

1 ibid 2, Chapter 1, Page No. 1.8 – 1.10

2 ibid 4, Chapter 7, Page No. 7.1 – 7.15

ARTICLE:

- 1 Lerner, M., Brush, C., & Hisrich, R. (1997). Israeli women entrepreneurs: An examination of factors affecting performance. *Journal of business venturing*, 12(4), 315-339.

LECTURES 38-42

ENTREPRENEURIAL DEVELOPMENT PROGRAMME (EDP)

OBJECTIVE:

To know about various Entrepreneurial Development Programme and their role, relevance, achievement along-with the role of Government in organizing EDPs.

CONTENTS:

- Entrepreneurial Development Programme
 - Role
 - Relevance
 - Achievements
- Role of Government in organizing EDPs
 - Role
 - Critical evaluation

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

SUGGESTED READINGS:

TEXT BOOKS:

- 1 *ibid* 2, Chapter 1, Page No. 1.8 – 1.10
- 2 *ibid* 4, Chapter 7, Page No. 7.1 – 7.15

ARTICLES:

1. Lerner, M., Brush, C., & Hisrich, R. (1997). Israeli women entrepreneurs: An examination of factors affecting performance. *Journal of business venturing*, 12(4), 315-339.
2. Khuong, M. N., & An, N. H. (2016). The factors affecting entrepreneurial intention of the students of Vietnam national university—a mediation analysis of perception toward entrepreneurship. *Journal of Economics, Business and Management*, 4(2), 104-111.

UNIT IV

LECTURES 43-47

ROLE OF ENTREPRENEURS

OBJECTIVE:

To understand the role of entrepreneurs, as an innovator, in economic growth with complementing & supplementing, generation of employment opportunities, bringing social stability & balanced regional development of Industries.

CONTENTS:

- Role of entrepreneurs
 - As an innovator in economic growth
 - In complementing & supplementing economic growth
 - In generation of employment opportunities
 - In bringing social stability
 - In balanced regional development of industries.

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 2, Chapter 1, Page No. 1.8 – 1.10
- 2 ibid 4, Chapter 7, Page No. 7.1 – 7.15

ARTICLES:

1. Lerner, M., Brush, C., & Hisrich, R. (1997). Israeli women entrepreneurs: An examination of factors affecting performance. *Journal of business venturing*, 12(4), 315-339.
2. Khuong, M. N., & An, N. H. (2016). The factors affecting entrepreneurial intention of the students of Vietnam national university—a mediation analysis of perception toward entrepreneurship. *Journal of Economics, Business and Management*, 4(2), 104-111.

LECTURES 48-52

ROLE IN EXPORT PROMOTION AND IMPORT SUBSTITUTION

OBJECTIVE:

To understand the role of entrepreneurs in promoting export, substituting import and earning forex earnings.

CONTENTS:

- Role of entrepreneurs
 - In export promoting
 - In import substituting
 - Earning forex

ASSIGNMENTS FROM THE QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

LECTURE PLAN

INFORMATION SYSTEMS MANAGEMENT

BCOM 305

COURSE OUTLINE
BCOM V SEMESTER
INFORMATION SYSTEMS MANAGEMENT – BCOM 305

L - 4 Credits - 4

OBJECTIVE:

The objective of this course is to expose the students to the managerial issues relating to information systems and help them identify and evaluate various options in this regard.

INTERNAL ASSESSMENT AND ASSIGNMENT

25 Marks

- | | |
|----------------------------------|----------|
| 1. Class Test-I - (Written Test) | 15 Marks |
| 2. Class Assessment + Attendance | 10 Marks |

COURSE CONTENTS:

UNIT-I

(14 Hours)

- Introduction: Definition, Purpose and Objectives of MIS
- Pre-requisites for effective MIS
- Components of MIS
- MIS applications in business
- Information in decision making: Meaning and importance
- Sources and types of information
- Information requirements with particular reference to Management Levels
- Relevance of information in decision making

UNIT-II

(14 Hours)

- Introduction to database systems: File system vs DBMS
- Structure of DBMS
- People dealing with database
- Introduction to data models
- Concept of normalization
- Introduction to entity relationship model
- Overview of database design
- Entities, attributes and relationships
- Introduction to relational model
- Integrity constraints
- Querying relational data using SQL
- DDL and DML commands
- Aggregate functions

UNIT-III**(14 Hours)**

- Cost Benefit Analysis: Quantitative and qualitative aspects
- Assessing information needs of the organization
- System development: Concept of system
- Types of systems-open, closed, deterministic, probabilistic
- System approaches: system development life cycle
- Prototyping
- End user development
- Waterfall and spiral method
- System design, analysis and implementation

UNIT-IV**(14 Hours)**

- Types of information systems: Transaction processing system
- Expert system
- Decision support system
- Executive information system
- Knowledge management system
- Information technology: Recent developments in the field of information technology
- Impact of IT on organizations
- Multimedia approach to information processing
- Centralized and distributing processing

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of operating systems, and students are advised to go through the material for thorough understanding of the subject:

The students are expected to actively participate in the discussions in the class, so that they may be able to gain sights and develop skills for handling inter personal and group processes, in addition to familiarizing themselves with concepts and theories.

➤ MAIN TEXT BOOKS

1. **Author's Name(s):** Kenneth C. Laudon & Jane P. Laudon
Title: Management Information Systems
Edition: XIIth **Year:** 2013
Publisher: Prentice Hall of India Pvt. Ltd. (ibid 1)
2. **Author's Name(s):** James A. O'Brien
Title: Management Information Systems
Edition: Xth **Year:** 2013
Publisher: Tata Mcgraw Hill (ibid 2)

➤ REFERENCE BOOKS:

1. **Author's Name(s):** Elmasri, Shamkant and Navathe
Title: Fundamentals of database systems
Edition: 5th edition : 2008
Publisher: Pearson (ibid 3)
2. **Author's Name(s):** Waman S Jawadekar
Title: MIS
Edition: 4th edition **Year:** 2009
Publisher: The McGraw Hill (ibid 4)

➤ JOURNALS

1. ACM Sigmis
2. The ICFAI University Journal of Information Technology
3. ICFAI Journal of Systems Management
4. Sigmod Record
5. National Journal of Systems And IT
6. CSI Communication
7. IMS Manthan (Journal of Innovations)
8. The IUP Journal of Computer Sciences

UNIT I

LECTURES 1-4

MEANING AND ROLE OF INFORMATION SYSTEMS

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of Information systems, characteristics of information, Components of an IS, Information System Resources. A management information system provides information that organizations require to manage the system efficiently and effectively.

CONTENTS:

- Introduction to Information Systems
- Purpose of MIS
- Objectives of MIS
- Role of MIS in business organizations
- Pre-requisites for effective MIS
- The architecture of the MIS
- Planning for Information Systems
 - MIS goals and objectives
 - Strategy for the plan achievement
 - The architecture of the MIS
 - The system development schedule
 - Hardware and software plan
 - Ascertaining the class of information

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q1, 3, 12, 5, 25

LONG ANSWER TYPE QUESTIONS: Q 1,3,4,10, 13

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 36,
- 2 ibid 4, Page No. 23

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 17-33
- 2 ibid 4, Page No. 3-13

LECTURES 5-8

COMPONENTS AND APPLICATIONS OF IS

OBJECTIVE:

The objective of the lectures is to make the students understand the components of information systems. The applications of MIS in business and firms.

CONTENTS:

- Components of an IS
 - Data
 - Hardware
 - Software
 - Communication networks
 - People
 - Procedures
- MIS Applications in business
 - MIS effectiveness in business
 - Strategic management
 - E business enterprise
 - E communication
 - Real time enterprise
 - ERP & Business
 - Supply Chain Business Process Integration

ASSIGNMENTS FROM QUESTION BANK

SHORT ANSWER TYPE QUESTIONS: Q7, 10, 12

LONG ANSWER TYPE QUESTIONS: Q 6, 7, 13

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 37.
- 2 ibid 4, Page No. 23.

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 13-21.
- 2 ibid 4, Page No. 33, 42, 80.

ARTICLES:

1. Pandey & Pandey, “Digital Disruptions Changing the Dynamics of business-A case of Selective Digital Disruptions” The Management Accountant Vol. 53 No. 2 February 2018, pp 103-107.
2. Sreedhar K.R. “Data Mining & Analysis- An Invaluable Tool for Management Accountants” The Management Accountant Vol. 52 No. 12 December 2017, pp 57-62.
3. Kamariotou, M., & Kitsios, F, “Information Systems Phases and Firm Performance: A Conceptual Framework”, In Strategic Innovative Marketing, 2017, pp. 553-560, Springer International Publishing.
4. Crişan, G. C., Pintea, C. M., & Palade, V., “Emergency management using geographic information systems: application to the first romanian traveling salesman problem instance”, Knowledge and Information Systems, 50(1), 2017, pp. 265-285.
5. Kauremaa, J., & Tanskanen, K., “Designing interorganizational information systems for supply chain integration: a framework”, The International Journal of Logistics Management, 27(1), 2016, pp. 71-94.

LECTURES 9-11

INFORMATION IN DECISION MAKING

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of decision making and role of information in it. The concept and basic fundamentals of information are also being disseminated.

CONTENTS:

- Information in decision making
 - Decision making concepts
 - Decision making process
 - MIS and decision making
- Sources of information
 - Concept of information
 - Classification of the information
 - Value of the information
 - Types of information

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 6, 19, 20

LONG ANSWER TYPE QUESTIONS: Q 2, 15

OTHER ASSIGNMENT:

1 ibid 4, Page No. 161

SUGGESTED READING:

TEXT BOOK:

1 ibid 4, Page No. 147-158

LECTURES 12-14

INFORMATION REQUIREMENTS

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of information in detail and its relevance in decision making and its reference to different management levels.

CONTENTS:

- Information requirements with particular reference to management levels
 - Strategic
 - Management
 - Operational
- Relevance of information in decision making

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 21, 2

LONG ANSWER TYPE QUESTIONS: Q15, 17, 20

OTHER ASSIGNMENT:

1 ibid 4, Page No. 191

SUGGESTED READING:

TEXT BOOK:

1 ibid 4, Page No. 168-179

UNIT II

LECTURES 15-18

INTRODUCTION TO DBMS

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of data and DBMS. The lectures will cover the basic aspects of DBMS, its characteristics and structure.

CONTENTS:

- Meaning of data
- Difference between data and information
- Basics of Database Management Systems
 - Introduction to data, database & database Management Systems
 - Database Users
 - Database applications
 - Advantages of using the Database Approach
 - Characteristics of the Database Approach
 - Types of Databases and Database Applications
 - When Not to Use Databases
- Traditional file system vs DBMS
- Structure of DBMS
 - Three tier architecture
- Data Independence
 - Logical Data Independence
 - Physical Data Independence

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1, 2,3, 5, 12, 13, 14, 15

LONG ANSWER TYPE QUESTIONS: Q1, 3, 5, 7, 15

OTHER ASSIGNMENT:

1 ibid 3, Page No. 28

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 4, Page No. 3-26

ARTICLES:

1. Chatterjee Arnab, “Electronic Payments Processing Ecosystems”, The Management Accountant Vol. 52 No. 8 August 2017, pp 52-55.
2. Kumar Ashok, “Apportioning Joint Cost over Joint Products in ERP SAP”, The Management Accountant Vol. 52 No. 8 August 2017, pp 56-60.
3. Kumar Ashok “Twin Cost Sheets in SAP ERP System”, The Management Accountant, Vol. 52 No. 6 June 2017, pp. 64-67.
4. Chang, J. F., “Business process management systems: strategy and implementation”, 2016, CRC Press.
5. Salleh, M., Akma, N., Rohde, F., & Green, P., “Information Systems Enacted Capabilities and Their Effects on SMEs' Information Systems Adoption Behavior” Journal of Small Business Management, 2016.
6. Shojaie, A. A., Shadaloie, M. A. S. O. U. D., Khalili-Damghani, K. A. V. E. H., & Pakzad, M. R., “Development of a conceptual model of project management information systems for investigating its effective factors impacting the success of project using structural equation model” International Journal of Life Science & Pharma Research, Special, (1), 2016, pp. 17-29.
7. Boyko, V., Rudnichenko, N., Kramskoy, S., Hrechukha, Y., & Shibaeva, N., “Concept Implementation of Decision Support Software for the Risk Management of Complex Technical System”, In Advances in Intelligent Systems and Computing, 2017, pp. 255-269. Springer International Publishing.
8. Baskerville, R. L., & Wood-Harper, A. T., “A critical perspective on action research as a method for information systems research”, In Enacting Research Methods in Information Systems: Volume 2, 2016, pp. 169-190, Springer International Publishing.

LECTURES 19-22

DATA MODELS AND NORMALIZATION

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of data models. The process of normalization and its forms will also be discussed in detail.

CONTENTS:

- Classification of DBMSs
 - Based on the data model used
 - Other classification
- Data Models and Their Categories
 - Data Model Operations
 - Data Model Structure and Constraints
 - History of Data Models
- Normalization
 - Normalization of Relations

- Practical Use of Normal Forms
- Definitions of Keys and Attributes Participating in Keys
- First Normal Form
- Second Normal Form
- Third Normal Form

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q4, 17, 18, 26, 28, 30

LONG ANSWER TYPE QUESTIONS: Q4, 16

OTHER ASSIGNMENT:

1 ibid 3, Page No. 54

SUGGESTED READING:

TEXT BOOK:

1 ibid 3, Page No. 30-49

LECTURES 23-24

ENTITY RELATIONSHIP MODEL

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of entities, the attributes and relationship types. The ER diagrams enhance the graphical understanding of DBMS.

CONTENTS:

- ER Model Concepts
 - Entities and Attributes
 - Types of Attributes
- Entity Types, Value Sets, and Key Attributes
- Relationships and Relationship Types
 - Relationship type vs. relationship set
 - Weak Entity Types
 - Constraints on Relationships
 - Many-to-one (N:1) Relationship
 - Many-to-many (M:N) Relationship Displaying a recursive relationship
 - Attributes of Relationship types
 - Notation for Constraints on Relationships

- Alternative (min, max) notation for relationship structural constraints
- The (min,max) notation for relationship constraints
- Relationships of Higher Degree
- Discussion of n-ary relationships
- ER Diagrams - Notation

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q6, 7, 8, 9

LONG ANSWER TYPE QUESTIONS: Q 6, 12, 13, 14, 17

OTHER ASSIGNMENT:

1 ibid 3, Page No. 92

SUGGESTED READING:

TEXT BOOK:

1 ibid 3, Page No. 57-79

LECTURES 25-28

DATABASE DESIGN, RELATIONAL MODEL

OBJECTIVE:

These lectures aim at enhancing the understanding of the students about the basic conceptual design of the database and the relational database models.

CONTENTS:

- Overview of Database Design Process
 - Database design
 - Applications design
- Relational Model Concepts
 - Informal Definitions
 - Example of a Relation
 - Key of a Relation
 - The Schema (or description) of a Relation
 - Formal Definitions – Tuple
 - Formal Definitions – Domain
 - Formal Definitions – State
 - Characteristics Of Relations
- Relational Model Constraints and Relational Database Schemas

- Relational Integrity Constraints
 - Key Constraints
 - Relational Database Schema
 - Entity Integrity
 - Referential Integrity
 - Displaying a relational database schema and its constraints
 - Other Types of Constraints
- DDL commands
 - DML commands
 - Aggregate functions

ASSIGNMENT FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 10, 11, 32, 36

LONG ANSWER TYPE QUESTIONS: Q 2, 10

OTHER ASSIGNMENT:

1 ibid 3, Page No. 166

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 3, Page No. 145-161

ARTICLES:

1. Riley, J. M., Riley, J. M., Klein, R., Klein, R., Miller, J., Miller, J., &Sridharan, V., “How internal integration, information sharing, and training affect supply chain risk management capabilities”, *International Journal of Physical Distribution & Logistics Management*, 46(10), 2016, pp. 953-980.
2. Stevens, G. C., & Johnson, M., “Integrating the Supply Chain... 25 years on”, *International Journal of Physical Distribution & Logistics Management*, 46(1), 2016, pp. 19-42.
3. Abbasi, A., Sarker, S., & Chiang, R. H., “Big data research in information systems: Toward an inclusive research agenda”, *Journal of the Association for Information Systems*, 17(2), 2016, pp. 3-12.
4. González, R., Gascó, J., &Llopis, J., “Information Systems Outsourcing Reasons and Risks: Review and Evolution”, *Journal of Global Information Technology Management*, 19(4), 2016, pp. 223-249.
5. Izwan Azmi, Norlida Abdul Hamid, Md Nasarudin Md Hussin, Nik Ibtishamiah, “Logistics and supply chain management: The importance of integration for business processes”, *Journal of Emerging Economies & Islamic Research*, Vol. 5, No. 4, 2017, pp. 73 – 80.

UNIT III

LECTURES 29- 30

COST BENEFIT ANALYSIS

OBJECTIVE:

The objective of the lectures is to make the students assess the information needs of organization with the help of cost benefit analysis.

CONTENTS:

- Cost Benefit Analysis
 - Quantitative Aspects
 - Qualitative Aspects
- Process of Cost benefit Analysis

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q1, 2, 12

LONG ANSWER TYPE QUESTION: Q2, 25

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 216
- 2 ibid 4, Page No. 75

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 185-194
- 2 ibid 4, Page No. 64-65

LECTURES 31-34

CONCEPT OF SYSTEMS

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of system, types of systems and relevance for the choice of system.

CONTENTS:

- Concept of system
- Types of System
 - Open System
 - Closed System
 - Deterministic System
 - Probabilistic System

- Systems controls
- Relevance of Choice of System in MIS
- System development life cycle
 - Prototyping
 - Rapid Application development
 - End user development
 - Outsourcing Information Systems
- Concerns for System Builders and Users

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q3, 4, 7, 8, 9, 10

LONG ANSWER TYPE QUESTION: Q 1, 22.

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 528
- 2 ibid 4, Page No. 252

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 494-502
- 2 ibid 4, Page No. 200-212

ARTICLES:

1. Jha, A. K., & Bose, I., “Innovation research in information systems: A commentary on contemporary trends and issues”, *Information & Management*, 53(3), 2016, pp. 297-306.
2. Venkatesh, V., Brown, S. A., & Bala, H., “Bridging the qualitative-quantitative divide: Guidelines for conducting mixed methods research in information systems”, *MIS quarterly*, 37(1), 2013, pp. 21-54.
3. Soomro, Z. A., Shah, M. H., & Ahmed, J., “Information security management needs more holistic approach: A literature review”, *International Journal of Information Management*, 36(2), 2016, pp. 215-225.

4. Bookbinder, J. H., & Dilts, D., “Logistics information systems in a Just-In-Time environment”, 2016.
5. Thomsen, E. K., Deb, R. M., Dunkley, S., Coleman, M., Foster, G., Orlans, M., & Coleman, M., “Enhancing Decision Support for Vector-Borne Disease Control Programs—The Disease Data Management System”, PLoSNegl Trop Dis, 10(2), 2016.
6. Gillingham, P., & Graham, T., “Designing electronic information systems for the future: social workers and the challenge of new public management”, Critical Social Policy, 36(2), 2016, pp. 187-204.

LECTURES 35- 38

SYSTEM ANALYSIS

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of system, types of systems and relevance for the choice of system.

CONTENTS:

- General model of MIS
- The need for system analysis
- System analysis of the existing system
 - Procedure of analyzing the existing system
- System Analysis of a new requirement
- System development model
 - Waterfall model
 - Spiral model
- The system development methods

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q12, 20, 21

LONG ANSWER TYPE QUESTION: Q3, 5, 8, 9, 10, 11

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 529
- 2 ibid 4, Page No. 257

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 503-519
- 2 ibid 4, Page No. 217-224

LECTURES 39- 42

STRUCTURED SYSTEM ANALYSIS AND DESIGN

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of system analysis and its design implications.

CONTENTS:

- System development process
- Requirement analysis
- Requirement definition
- System design
 - Input design
 - Process design
 - Output design
- System development
 - Structuring the modules
 - Developing the modules
 - Unit testing
 - Integration of the modules
 - Integrated systems testing
 - Implementation
 - Maintenance
- Object Oriented Analysis
- Object Oriented Technology
- Object oriented system analysis and design life cycle

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q24, 25

LONG ANSWER TYPE QUESTION: Q6, 7, 13, 15, 18, 19

OTHER ASSIGNMENTS:

1 ibid 1, Page No. 257

2 ibid 4, Page No. 529

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 228-238
- 2 ibid 4, Page No. 511-526

UNIT IV

LECTURES 43-48

TYPES OF INFORMATION SYSTEMS

OBJECTIVE:

The objective of the lectures is to make the students understand the types of information systems in detail.

CONTENTS:

- Types of Information Systems
- Transaction Processing System
- Process of TPS
 - Data entry
 - Data Capture
 - Data validation
 - Processing and revalidation
 - Storage
 - Output generation
 - Query support
- Operations Support System
 - Transaction processing System
 - Process Control System
- Management Support System
 - Management Information Systems
 - Decision Support Systems
 - Executive Information Systems
- Expert System
 - Components of Expert System
 - Developing an Expert System
 - Critical Success Factors for Expert Systems
 - Advantages of Expert System
 - Limitations of Expert System
- Knowledge Management Systems
 - Knowledge management

- Driving forces behind KM
- Key aspects of knowledge management
- Designing for business benefits from KM

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q28, 30

LONG ANSWER TYPE QUESTION: Q6, 7, 16

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 120
- 2 ibid 4, Page No. 496

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 80
- 2 ibid 4 Page No. 456-494

LECTURES 49- 51

RECENT DEVELOPMENTS IN IT

OBJECTIVE:

The objective of the lectures is to make the students understand the recent developments in IT and its implications on business organizations.

CONTENTS:

- Recent developments in IT
 - Artificial intelligence
 - Evolutionary computing
 - Human computer interface
 - Information retrieval
 - Intelligent agent and web applications
 - Intelligent business computing
 - Soft computing
 - Speech, image, and video processing
 - The Internet of things
 - Virtual reality and human-computer Interaction
- Ethical and Social Issues in Managing Information Systems Resources
 - Ethical Issues

- Social Issues
- Multimedia Approach to Information System
- Office Automation
- E-Commerce
- Production Physical System
- Discussion based on the recent developments

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q4, 29, 32

LONG ANSWER TYPE QUESTION: Q1, 2 5, 8, 12

OTHER ASSIGNMENTS:

- 1 ibid 1, Page No. 208
- 2 ibid 4, Page No. 737

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 171-180
- 2 ibid 4, Page No. 690-730

LECTURES 52-56

CENTRALIZED SYSTEM

OBJECTIVE:

The objective of the lectures is to make the students understand the concept of system, types of systems and relevance for the choice of system.

CONTENTS:

- Centralized processing
- Distributed Processing
- Difference between centralized and distributed processing

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q47, 48

LONG ANSWER TYPE QUESTION: Q21, 24

OTHER ASSIGNMENT:

1 ibid 4, Page No. 656

SUGGESTED READING:

TEXT BOOK:

1 ibid 4, Page No. 643-651

LECTURE PLAN

INVESTMENT MANAGEMENT

BCOM 311

COURSE OUTLINE
B.COM V SEMESTER
INVESTMENT MANAGEMENT
BCOM 311

OBJECTIVES:

The basic objective of the course is to acquaint the students in respect to the investment decisions related to financial assets, the risks and the returns involved, to make aware about the functioning of securities market alongside the theories and concepts involved in portfolio management.

INTERNAL ASSESSMENT AND ASSIGNMENT	25 Marks
1. Class Test-I - (Written Test)	15 Marks
2. Class Assessment + Attendance	10 Marks

COURSE CONTENTS:

UNIT I **(14 Hours)**

- Investment: Meaning, Nature and Scope, Decision Process
- Investment Alternatives
- Investment Risks– Interest Risk, Market Risk, Inflation Risk, Default Risk, etc.
- Measurement of Systematic and Unsystematic Risk
- Identification of investment opportunity

UNIT II **(14 Hours)**

- Trading of security
- Stock exchange: trading, functions, trading system
- Regulation
- Listing of securities

UNIT III **(14 Hours)**

- Valuation of securities
- Valuation of equity
- Valuation of convertible securities
- Concept of YTM

UNIT IV **(14 Hours)**

- Investment Analysis
- Fundamental Analysis; Economy, Industry and Company Analysis
- Technical Analysis; Dow Jones Theory, charting techniques, indicators
- Efficient Market Hypothesis.

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Investment Management and students are advised to go through the material for thorough understanding of the subject:

➤ MAIN TEXT BOOKS

1. **Author's Name(s):** Dr. Preeti Singh
Title: Investment Management
Edition: 20th Edition **Year:** 2019
Publisher: Himalaya Publishing House (ibid 1)

2. **Author's Name(s):** Dr. Prasanna Chandra
Title: Investment Analysis and Portfolio Management
Edition: 5th Edition 2017
Publisher: Mc Graw Hill Education (ibid 2)

➤ REFERENCE BOOKS

3. **Author's Name(s):** Punithavathy Pandian
Title: Security Analysis and Portfolio Management
Edition: Latest Edition
Publisher: Vikas Publishing House Pvt Ltd. (ibid 3)

4. **Author's Name(s):** Timothy Spangler
Title: Investment Management Law and Practice
Edition: 1st Edition
Publisher: OUP Oxford (ibid 4)

LECTURES 1-4

INTRODUCTION TO INVESTMENT

OBJECTIVE:

Investment means sacrificing some money value in the present with the expectation of making gains in the future. The objective of these lectures is to understand the concept of investment, speculation and gambling.

CONTENTS:

- Meaning of Investment
- Features of an investment program
 - Safety of principal
 - Adequate liquidity and collateral value
 - Stability of Income
 - Capital growth
 - Tax Benefits
 - Purchasing power stability
- Investment and Speculation
- Investment and Gambling
- Real and Financial Assets
- Factors of Sound Investment
 - Liquidity
 - Risk of an investment
 - Capital appreciation
 - Investment horizon
- Relevance of Investment Analysis
- Investment Decision Process
- Risk and Return
- Risk Return Trade-off

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 1-4, 13, 14, 16, 17, 22, 23, 24, 25

LONG ANSWERS QUESTIONS: Q 1, 2, 9, 10, 21, 22, 23, 24, 25

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No. 1-13
- 2 ibid 2, Page No. 1.3-1.28

REFERENCE BOOK:

1 ibid 3, Page No.1-17

ARTICLES:

- 1 Lin, E. M., Sun, E. W., & Yu, M. T. (2018). Systemic risk, financial markets, and performance of financial institutions. *Annals of Operations Research*, 262(2), 579-603
- 2 Smile Dube, "GARCH Modelling of Conditional Correlations and Volatility of Exchange rates in BRICS Countries", *Journal of Applied Finance & Banking*, vol. 9, no. 1, 2019, 181-206.

LECTURES 5-7

RISK ANALYSIS

OBJECTIVE:

Every investment is characterized by return and risk. Understanding of the concept of risk is must for the students to be a good investor and analyst. These lectures will acquaint the students with the concept of risk.

CONTENTS:

- Meaning of Risk
- Elements of Risk
- Systematic Risk
 - Interest Rate Risk
 - Market Risk
 - Purchasing Power Risk
- Unsystematic Risk
 - Business Risk
 - Financial Risk

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 15, 22

LONG ANSWERS QUESTIONS: Q 11,

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No.61-69

REFERENCE BOOK:

1 ibid 3, Page No.139-153

ARTICLES:

1. Jayanth R. Varma ,A First cut estimate of equity risk premium in India, <http://www.iimahd.ernet.in/~jrvarma/papers/WP2006-06-04.pdf>
2. Poornima, B.G., Morudkar, V. et al. (2019). Impact of Dividend Announcements of Banks on Stock Returns and the Determinants of Dividend Policy. Indian Journal of Finance, Volume 13, Issue 5, May 2019, pp 7-20. **DOI:** 10.17010/ijf/2019/v13i5/144182

LECTURES 8-10

OBJECTIVE:

Every investment is characterized by return and risk. Understanding of the concept of return is must for the students to be a good investor and analyst. These lectures will acquaint the students with the concept of return.

CONTENTS:

- Concept of return
- Measurement of return
- Traditional techniques
 - Bonds
 - Stocks & shares
- Modern techniques
 - Holding period yield

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 18, 24

LONG ANSWERS QUESTION: Q 14,

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No.71-79

REFERENCE BOOK:

1 ibid 3, Page No.159-173

LECTURES 11-14

IDENTIFICATION OF INVESTMENT OPPORTUNITY

OBJECTIVE:

These lectures will acquaint the students with the features of financial assets, equity shares, mutual funds, insurance products and derivatives.

CONTENTS:

- **IDENTIFICATION OF INVESTMENT OPPORTUNITY**
 - Government securities
 - Life insurance
 - UTI
 - Commercial banks
 - Provident fund
 - Post office schemes
 - Fixed deposit schemes
 - Financial engineering securities
 - ADRs, GDRs & IDRs
 - NBFC
 - Mutual funds
 - Gold, Silver

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTION: Q 15,

LONG ANSWERS QUESTION: Q 11

OTHER ASSIGNMENTS:

- 1 ibid 3, Q 1,2,3,4 & 5 Page No. 148
- 2 ibid 2, Q 10, 11 Page No. 340

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Page No.2.1-2.28

REFERENCE BOOK:

1 ibid 3, Page No.21-34

ARTICLES:

1. Manjunath B R, Jk Raju (2019), “A Study on the performance evaluation of customized Indian Mutual Fund (MIMF) and customized Australian Mutual Fund (MAMF)”
2. DJK Raju, “Performance Evaluation of Indian Equity Mutual Fund Schemes”, Journal of Business Management & Social Sciences

UNIT II

TRADING OF SECURITIES

LECTURES 15-18

STOCK EXCHANGE

OBJECTIVE:

1. Differentiate between investments in physical assets and investments in financial assets (securities).
2. Describe basic characteristics and types of bonds, stocks and derivatives.
3. Describe investment opportunities in international markets and investment companies.
4. Compare different types of derivative securities.
5. Explain the risks involved in investing in securities

CONTENTS:

- Primary Market
- Secondary market
- History of stock exchange in India
- Functions of stock exchange

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 18, 24

LONG ANSWERS QUESTION: Q 21

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No.71-79

REFERENCE BOOK:

1 ibid 3, Page No.159-173

LECTURES 19-21

OBJECTIVE: to familiarize the students about different stock exchanges and its features.

CONTENTS:

BSE
NSE
ISE
OTCEI
NSDL
ONLINE TRADING

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 28, 22,23

LONG ANSWERS QUESTION: Q 21 ,15,17

SUGGESTED READING:

REFERENCE BOOK:

1 ibid 3, Page No.85-100

LECTURES 22-24

LISTING OF SECURITIES

OBJECTIVE: The students understand the criterion of listing, its merits & demerits.

CONTENTS:

- Merits of listing
- Demerits
- Qualification for listing
- Listing of Right shares

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 18,19

LONG ANSWERS QUESTIONS: Q 11, 12,13

SUGGESTED READING:

REFERENCE BOOK:

1 ibid 3, Page No.75-83

UNIT III

VALUATION OF SECURITIES:

LECTURES 25-27

Security Valuation

OBJECTIVE:

The objective of these lectures is to understand the market equilibrium, the current market price of the securities should reflect the intrinsic value. If there is a difference it gives rise to buy and sell opportunities which an investor should be able to capitalize. Correct estimation of the intrinsic value, therefore, is of utmost importance to any investor

CONTENTS:

- Approaches to valuation
 - Fundamental approach
 - Technical approach
 - EMH
 - Valuation of bonds or debentures
 - Valuation of preference shares

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 18,19

LONG ANSWERS QUESTIONS: Q 11, 12,13

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No.264-292
- 2 ibid 2, Page No.14.1-14.26

REFERENCE BOOK:

- 1 ibid 3, Page No.215-241

ARTICLE:

1. Chunhua Chen, Chuntai Jin, Tianze Li, Steven X. Zheng (2018), "IPO valuation and offering size" retrieved from <https://doi.org/10.1057/s41283-017-0029-5>

LECTURES 28-30

Security Valuation

OBJECTIVE:

CONTENTS:

- Valuation of equity shares
- Assumption of equity valuation
- Valuation based on accounting information
- Valuation based on dividends
- Valuation based on one year holding
- Valuation based on multi-period holding
 - Dividend discount model
 - Zero growth model
 - Constant growth model
 - Variable growth model
- Valuation of shares currently not paying dividend
- Valuation of shares based on earnings
 - Gordon's model
 - Walter model
 - Price earning ration
 - Determinants of PE ratio
- CAPM model (share valuation)

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTION: Q 15.

LONG ANSWERS QUESTION: Q 11

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page No.150-195

REFERENCE BOOK:

1 ibid 3, Page No.189-203

ARTICLE:

1 Murthy, K. V. B. & Singh, A. K. (2009). IPO Market: Underpricing or Overpricing?
Retrieved from http://www.igidr.ac.in/conf/money/mfc-12/Amit_bhanu_IPO%20Market.pdf

UNIT IV

INVESTMENT ANALYSIS:

LECTURES 31-33

FUNDAMENTAL ANALYSIS: EIC APPROACH

OBJECTIVE:

Investment Decisions need not be based on speculations and rumors. Rather, investors must act rationally and wisely. They must go for an in-depth analysis of the economic factors affecting general business conditions. The objective of these lectures is to understand the fundamental analysis to make sound and rational investment decision.

CONTENTS:

- Fundamental Analysis
 - Active and passive strategies
 - Bottom-up and top-down approach
- Economic Analysis
 - Variable and techniques of economic analysis
 - Business cycles
 - Inflation

- Interest rates
- Monetary policy, money supply and liquidity
- Economic forecasting
- Leading and lagging indicators
- Industry Analysis
 - Key factors in industry analysis
 - Industry life cycle
 - SWOT analysis for the industry
- Company Analysis
 - Sources of information
 - Balance sheet
 - Income statement
 - Cash flow statement
 - Analysis of company's earnings
 - Ratio Analysis
 - Du Pont Analysis
 - Economic Value Added

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 1, 19, 21, 11, 12

LONG ANSWERS QUESTIONS: Q 1, 2, 4, 6, 21

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page No.264-292
- 2 ibid 2, Page No.183-224

REFERENCE BOOK:

- 1 ibid 3, Page No.215-250

ARTICLES:

1. Das Udayan, Mohapatra Shakti Ranjan, "Investment Decision Making: Behavioural Biases", SCMS Journal of Inidan Management, Vol. XIV, No. 1, Jan- Mar 2017, pp. 60-74.
2. Sitaraman, A., Niranjan, I. et.al (2017). A Study of the Factors Affecting the Choice of Investment Portfolio by Individual Investors in Singapore. Journal of Accounting and Finance Research, Vol. 6, No. 3, pp 153-168. DOI: <https://doi.org/10.5430/afr.v6n3p153>

LECTURES 34-36

TECHNICAL ANALYSIS

OBJECTIVE:

Investment analyst often examines historical price and volume data and other market related indicator to identify past trends and pattern in price movements. The objective of these lectures is to understand how to forecast the future prices based on historical prices by using tools of technical analysis.

CONTENTS:

- Fundamental and Technical Analysis
- Basic tenets and premises of technical analysis
- The basic tool of technical analysis
- Dow theory
- Elliott wave theory
- Price and volume charts
 - Bar Charts
 - Line Charts
 - Point and Figure Chart
 - Candle Stick Chart
- Price pattern analysis
 - Simple Moving Average
 - Exponential Moving Average
 - Moving Average Convergence Divergence
 - Relative Strength Analysis
 - Rate of Change
- Indicator analysis
 - Breadth of the Market
 - Put-Call Ratio
 - Short Sales Position
- Market indicators
- Weaknesses and shortcomings of technical analysis

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 3, 5, 6, 10, 13, 14, 15, 16, 20, 22

LONG ANSWER QUESTIONS: Q 5, 6, 7, 19, 20

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 2, Page No. 16.1-16.18

REFERENCE BOOK:

- 1 ibid 3, Page No.275-297

ARTICLES:

- 1 Dhar Jyoti, Sinha Ram Pratap, “Risk, Return and Market Timing: A Conditional Performance Benchmarking Model”, The IUP Journal of Financial Risk Management, Col. XIII, No. 2, June 2016, pp. 7-20
- 2 Yadav, S. (2018). Implications of Dow Theory in Indian Stock Market - An Empirical Study. International Conference on Business and Finance, ICFAI University, At IBS Hyderabad, Conference proceedings.
https://www.researchgate.net/publication/321624378_Implications_of_Dow_Theory_in_Indian_Stock_Market-An_Empirical_Study.

LECTURES 37-39

EFFICIENT MARKET HYPOTHESIS

OBJECTIVE:

These lectures aim to understand the concept of market efficiency and to learn the tools for testing the efficiency of the Indian stock market.

CONTENTS:

- Random walk and search for theory
- What is an efficient market?
- Empirical evidence on weak-form efficient market hypothesis
- Empirical evidence on semi-strong form efficient market hypothesis
- Empirical evidence on strong form efficient market hypothesis
- What is verdict?
- Implication for investment analysis

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS QUESTIONS: Q 12, 17, 18

LONG ANSWERS QUESTIONS: Q 8, 10, 22, 23, 24, 25

OTHER ASSIGNMENT:

- 1 ibid 1, Q 3, 7, 10, 15, 24

SUGGESTED READINGS:**TEXT BOOKS:**

- 1 ibid 1, Page No. 306-316.
- 2 ibid 3, Page No. 9.1-9.26.

ARTICLES:

1. Gupta, N., & Gedam, A. (2014). Testing of Efficient Market Hypothesis: a study on Indian Stock Market. *IOSR Journal of Business and Management*, 16 (8), pp.28-38.
2. Naseer Mehwish, Tariq Yasir Bin, “The Efficient Market Hypothesis: A Critical Review of the Literature”, *The IUP Journal of Financial Risk Management*, Vol. XII, No. 4, Dec 2015, pp.48-55.
3. Palamalai Srinivasan, Kalaivani M, “Are Indian Stock Markets Weak- Form Efficient? - Evidence from NSE and BSE Sectoral Indices”, *The IUP Journal of Financial Risk Management*, Vol. XII, No. 4, Dec 2015, pp.7-34.
4. Singh, S. (2017). Market Efficiency in India: An Empirical Study of Random Walk Hypothesis of Indian Stock Market – NSE Midcap. Available at SSRN: <https://ssrn.com/abstract=3078089> or <http://dx.doi.org/10.2139/ssrn.3078089>.