## Hindi Vidya Prachar Samiti's

# Ramniranjan Jhunjhunwala College

# of Arts, Science & Commerce

# (Empowered Autonomous College)

**Affiliated to**

**UNIVERSITY OF MUMBAI**

**PROGRAM: BBA IN BUSINESS ANALYTICS AND MANAGEMENT**

**Program Code: RJCUBBAM**

**(In alignment with the NEP2020 facilitating the inter-and multidisciplinary learning and multiple entry and exit of the students)**

**(CBCS 2025-2026)**

# THE PREAMBLE

**Why BBA in Business Analytics and Management?**
Studying management gives you all the skills you need to deal with employees in a professional and an organized manner. It will also give you the knowledge and confidence you need to direct teams successfully. Business Analytics will not only train the learners to improve the operational efficiency of the business but also helps the businesses to use data and offer projections for the future outcomes. This course will also develop the leaners in decision making, measuring the performance and discover the hidden trends, generate the leads and scale the business in the right direction.
However, it's important to remember that before you can manage other people, you need to know how to manage yourself. Completing a BBA degree will help you to learn a range of essential skills such as self-discipline, and organization which you'll also be able to use when managing others in the future. **Why BBA in Business Analytics and Management at RJ College?**

BBA in Business Analytics and Management is the first of its courses to be introduced at the undergraduate level as per the guidelines put forth by the National Education Policy 2020. The department has a vision to leave no stone unturned and position this course as one of the niche courses by undertaking innovative teaching methodologies and making the teaching learning process a joy for the learners as well as the trainers. The learners will be trained not only by academicians with rich academic background but also by industry experts with rich industry experience. We aim at providing quality knowledge at the classroom level and also providing industrial exposure through research based projects, internships and industrial visits. Developing industry networks for better job prospects and also grooming the students to be more employable and saleable in the job market.

Conducting bridge courses and value added certificate courses apart from conducting career guiding sessions, guest lectures, and counselling for preparation of competitive exams. Encouraging the students to organize and participate in various intra collegiate and intercollegiate competitions. Students will also be motivated to be a part of The Rotaract Club of RJ College which would contribute towards the Personality Development of the students. It would also give them a wide international exposure and extensive networking. The club is also instrumental in making the students more humanitarian, ethical and a good human being through community services

**Our Curriculum, Your Strength**

The curriculum is designed by considering the feedback received from the academicians, industry experts, students and alumni. Hence in BBA in Business Analytics and Management the curriculum is designed in such a way that the learner gains in-depth management and analytics knowledge as per the industry demand. The program would provide the students with a broad and a strong foundation in Business Analytics and Management. The program will prepare the learners for profession in analytics and to use the tools and techniques of Business Analytics and the application of the same in the areas of Finance, Marketing, Human resource Management, Operations and Supply Chain Management. Thecurriculum is designed in such a way that it helps the students to develop cognizance of the importance of management principles and an opportunity to explore entrepreneurial avenues.

## PROGRAM OUTCOMES OF GENERAL UNDERGRADUATE DEGREE PROGRAMS

### Program Objectives

1. Application of Management techniques and solve the business problems by applying the principles and skills of Marketing, Finance, Human Resource Management and Logistics in Business Analytics.
2. Gaining a multidisciplinary knowledge and enhancing Business Intelligence capabilities by adapting the appropriate technology.
3. Building a strong ability in learners to train themselves through simulated problems, case analysis, projects and industrial training
4. Enhancing the capabilities of data collection and critiquing the role of information and analytics in supporting the business process, operations and decision making.
5. Developing professionals with competent management and business analytics skills with strong ethical values who would also be good human beings with a good character, right attitude and moral values.

## PROGRAM SPECIFIC OUTCOMES BBA IN BUSINESS ANALYTICS AND MANAGEMENT

The BBA in Business Analytics and Management prepares students to excel in the dynamic intersection of data analysis and strategic management. Graduates of this program will possess the expertise to harness data-driven insights for making informed business decisions, enhancing operational efficiencies, and crafting effective business strategies. With a strong foundation in business intelligence and analytical tools, students will be capable of translating complex data into actionable recommendations and communicating these findings clearly to stakeholders. The curriculum emphasizes ethical decision-making, fostering responsible business practices while nurturing entrepreneurial skills and innovation. Additionally, the focus on leadership, teamwork, and effective communication ensures that graduates are well-prepared to assume managerial roles and drive organizational success in a variety of settings.

**PSO1: Graduates will be proficient in applying analytical tools and techniques to interpret complex data sets, enabling informed and strategic decision-making in various business contexts.**

**PSO2: The program will equip learners with skills to analyze and improve business operations, enhancing overall efficiency through data analysis and process optimization techniques.**

**PSO3: Learners will gain expertise in leveraging business intelligence software and methodologies to extract actionable insights from data, driving efficiency and innovation across organizational processes.**

**PSO4: Learners will be prepared to address ethical considerations and social responsibilities in business analytics and management, ensuring responsible and sustainable business practices.**

**PSO5: The program will enhance students' abilities to lead and collaborate effectively within teams, balancing managerial responsibilities with technical and analytical skills.**

# CREDIT DISTRIBUTION

## SEMESTER V

| SR. NO | COURSE | SUBJECT CODE | SUBJECT | CREDITS |
|---|---|---|---|---|
| 1 | MAJOR (DSC) | RJDSCBBA351 | Project Management | 4 |
| 2 | MAJOR (DSC) | RJDSCBBA352 | International Business Management | 4 |
| 3 | MAJOR (DSE) | RJDSEBBA353 | Option 1: Direct Tax<br>Option 2 : Strategic Financial Management | 4 |
| 4 | MINOR | RJMINBBA351 | Machine Learning and Artificial Intelligence | 4 |
| 5 | VSC | RJVSCBBA351 | Project work | 4 |
| 6 | CEP | RJCEPBBA351 | Community Engagement Program | 2 |
| | | **Total credits** | | **22** |

## SEMESTER VI

| SR. NO | COURSE | SUBJECT CODE | SUBJECT | CREDITS |
|---|---|---|---|---|
| 1 | MAJOR (DSC) | RJDSCBBA361 | Financial Technology | 4 |
| 2 | MAJOR (DSC) | RJDSCBBA362 | E- Commerce & Digital Marketing | 4 |
| 3 | MAJOR (DSC) | RJDSCBBA363 | Change Management & Organisation Development | 2 |
| 4 | MAJOR (DSE) | RJDSEBBA364 | Option 1: Indirect Tax<br>Option 2:Risk Management | 4 |
| 5 | MINOR | RJMINBBA361 | Cyber Security | 4 |
| 6 | OJT | RJOJTBBA361 | On Job Training | 4 |
| | | | **Total credits** | |

# MAJOR – DISCIPLINE SPECIFIC ELECTIVE (DSE)

## SEMESTER - V

| SR. NO | COURSE | SUBJECT CODE | SUBJECT | CREDITS |
|---|---|---|---|---|
| 1 | MAJOR (DSE) | RJDSEBBA353 | Option 1: Direct Tax<br>Option 2 : Strategic Financial Management | 4 |

# MAJOR – DISCIPLINE SPECIFIC ELECTIVE (DSE)

## SEMESTER VI

| SR. NO | COURSE | SUBJECT CODE | SUBJECT | CREDITS |
|---|---|---|---|---|
| 1 | MAJOR (DSE) | RJDSEBBA364 | Option 1: Indirect Tax<br>Option 2:Risk Management | 4 |

## CONTENT DISTRIBUTION UNDER EACH SUBJECT

## SEMESTER – V

| Sr. No | Course Code | Subject | Content Distribution | Credits |
|---|---|---|---|---|
| 1 | MAJOR (DSE) | Option 1: Direct Tax<br>Option 2 : Strategic Financial Management | **DIRECT TAX**<br>1. Definitions and Residential Status<br>2. Heads of Income – I<br>3. Heads of Income – II<br>4. Deductions under Chapter VI A<br>**STRATEGIC FINANCIAL MANAGEMENT**<br>1. Financial Policy and Strategic Planning<br>2. Investments Decisions<br>3. Expansion and Financial Restructuring<br>4. Leasing | 4 |

## SEMESTER – VI

| Sr. No | Course | Subject | Content Distribution | Credits |
|---|---|---|---|---|
| 1 | MAJOR (DSE) | Option 1: Indirect Tax<br>Option 2:Risk Management | **INDIRECT TAX**<br>1. Introduction to Indirect Taxation and GST<br>2. Concept of Supply<br>3. Registration and Computation of GST<br>4. Filing of Returns<br>**RISK MANAGEMENT**<br>1. Introduction, Risk Measurement and Control<br>2. Risk Avoidance and ERM<br>3. Risk Governance and Assurance<br>4. Risk Management in Insurance | 4 |

# MAJOR – DISCIPLINE SPECIFIC ELECTIVE (DSE)

## SEMESTER – V

# OPTION 1:

# DIRECT TAX

| | | |
|---|---|---|
| SEMESTER | : | **V** |
| TITLE OF THE SUBJECT /COURSE | : | **DIRECT TAX** |
| COURSE CODE | : | **RJDSEBBA353** |
| CREDITS | : | **4** |
| DURATION (Hours) | : | **60** |

| **TYBBA** | **SEMESTER V** |
|---|---|
| **DIRECT TAX**<br><br>**CODE: RJDSEBBA353** | **Learning Objectives**<br>● To understand the provisions of determining residential status of individual<br>● To Calculate income under various heads as per The Income Tax act<br>● To compute amount deductions that can be claimed from total income<br>● To compute net taxable income of Individuals |

| **Course Outcome Number** | **On completing the course, the student will be able to** | **PSO Addressed** | **Blooms Level** |
|---|---|---|---|
| CO1 | Determine the residential status of an Individual Assesse | 1,2,3,4 | 1,2,3 |
| CO2 | Comprehend various heads of income | 1,2,3,4 | 3,4 |
| CO3 | Rightly make use of deductions while filing returns | 1,2,3,4 | 4,5,6 |
| CO4 | Compute net taxable income of Individuals | 1,2,3,4 | 3,4,5,6 |

| SEMESTER V (THEORY) | | L | Cr |
|---|---|---|---|
| **SUBJECT: DIRECT TAX** | **COURSE CODE: RJDSEBBA353** | **60** | **4** |
| **UNIT I** | | 10 | |
| **Definitions and Residential Status** | | | |
| **Basic Terms (S. 2,3,4)** Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.<br>Determination of Residential Status of Individual (S. 6)<br>Scope of Total Income (S.5)<br>Exempt Incomes (S. 10) | | | |
| **UNIT II** | | 15 | |
| **Heads of Income – I** | | | |
| Salary (S.15-17)<br>Income from House Property (S. 22-27)<br>Profit & Gain from Business and Profession (S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B) | | | |
| **UNIT III** | | 15 | |
| **Heads of Income – II** | | | |
| Capital Gain (S. 45, 48, 49, 50 and 54)<br>Income from other sources (S.56- 59) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income) | | | |
| **UNIT IV** | | 20 | |
| **Deductions under Chapter VI A** | | | |
| Deductions from Total Income (S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA)<br>Computation of Total Income and Taxable Income of Individuals | | | |

**REFERENCE BOOKS:**

1. "Students Guide to Income Tax" by Dr. Vinod K. Singhania and Dr. Monica Singhania
2. "Income Tax Law and Practice" by N.H. Dat

## OPTION 2:

## STRATEGIC FINANCIAL MANAGEMENT

| | | |
|---|---|---|
| SEMESTER | : | **V** |
| TITLE OF THE SUBJECT /COURSE | : | **STRATEGIC FINANCIAL MANAGEMENT** |
| COURSE CODE | : | **RJDSEBBA353** |
| CREDITS | : | **4** |
| DURATION (Hours) | : | **60** |

| **TYBBA** | **SEMESTER V** |
|---|---|
| **STRATEGIC FINANCIAL MANAGEMENT**<br><br>**COURSE CODE : RJDSEBBA353** | **Learning Objectives**<br>1. To develop a comprehensive understanding of financial policy formulation and strategic financial planning in organizations.<br>2. To equip students with skills to analyse and make sound investment decisions under risk and uncertainty using various quantitative techniques.<br>3. To understand the processes and implications of corporate restructuring, mergers, acquisitions, and other forms of expansion.<br>4. To gain knowledge of leasing and venture capital as alternative financing methods and their role in corporate finance.<br>5. To enhance abilities in financial modelling, enabling students to apply theoretical concepts to real-world financial decision-making.<br>6. To foster critical thinking about the practical applications and limitations of financial strategies in dynamic business environments. |

| **Course Outcome Number** | **On completing the course the student will be able to** | **PSO Addressed** | **Blooms Level** |
|---|---|---|---|
| CO1 | Formulate and implement strategic financial policies aligned with corporate goals. | 1,2,3,4 | 2,4,6 |
| CO2 | Analyze investment opportunities rigorously using appropriate risk assessment and decision-making techniques. | 1,2,3,4 | 2,3,4,5 |
| CO3 | Evaluate and manage corporate restructuring and expansion initiatives to maximize shareholder value. | 1,2,3,4 | 2,4,5,6 |

| | | | |
|---|---|---|---|
| CO4 | Assess leasing and venture capital options effectively as part of corporate financing decisions. | 1,2,3,4 | 2,3,5 |
| C05 | Develop, interpret, and utilize financial models to support strategic financial planning and investment decisions. | 1,2,3,4 | 23,4,6 |

| **SEMESTER V (THEORY )** | | **L** | **Cr** |
|---|---|---|---|
| **Subject: STRATEGIC FINANCIAL MANAGEMENT** | **COURSE CODE :RJDSEBBA353** | **60** | **4** |
| **UNIT I** | | 15 | |
| **Financial Policy and Strategic Planning** | | | |
| Financial Policy and Strategic Planning –Strategic Planning Process – Objectives and Goals – Major Kinds of Strategies and Policies – Corporate Planning – Process of Financial Planning – Types of Financial Plan – Financial Models – Tools or Techniques of Financial Modeling – Uses and Limitations of Financial Modeling – Applications of Financial Models – Types of Financial Models - Process of Financial Model Development. | | | |
| **UNIT II** | | 15 | |
| **Investments Decisions** | | | |
| Investments Decisions under Risk and Uncertainty – Techniques of Investment Decision – Risk Adjusted Discount Rate, Certainty Equivalent Factor, Statistical Method, Sensitivity Analysis and Simulation Method – Corporate Strategy and High Technology Investments. | | | |
| **UNIT III** | | 15 | |
| **Expansion and Financial Restructuring** | | | |

| | | |
|---|---|---|
| Expansion and Financial Restructuring – Corporate Restructuring - Mergers and Amalgamations – reasons for Merger, Benefits and Cost of Merger – Takeovers – Business Alliances – Managing an Acquisition – Divestitures – Ownership Restructuring – Privatisation – Dynamics of Restructuring – Buy Back of Shares – Leveraged Buy-outs (LBOs) – Divestiture – Demergers. | | |
| **UNIT IV** | 15 | |
| **Leasing** | | |
| Leasing – Importance, Types, Tax Considerations, and Accounting Considerations – Evaluation of Lease from the point of view of Lessor and Lessee – Lease versus Buy Decision – Venture Capital – Concept and Developments in India – Process and Methods of Financing – Fiscal Incentives. | | |

**REFERENCE BOOKS:**

1. "Students Guide to Income Tax" by Dr. Vinod K. Singhania and Dr. Monica Singhania
2. "Income Tax Law and Practice" by N.H. Datey

# MAJOR – DISCIPLINE SPECIFIC ELECTIVE (DSE)

## SEMESTER – VI

# OPTION 1:

# INDIRECT TAX

| | | |
|---|---|---|
| SEMESTER | : | **VI** |
| TITLE OF THE SUBJECT/COURSE | : | **INDIRECT TAX** |
| COURSE CODE | : | **RJDSEBBA364** |
| CREDITS | : | **4** |
| DURATION (Hours) | : | **60** |

| **TYBBA** | **SEMESTER VI** |
|---|---|
| **INDIRECT TAX**<br><br>**COURSE CODE:**<br><br>**RJDSEBBA364** | **Learning Objectives**<br>● To introduce the fundamental concepts of Direct and Indirect Taxes in India, with emphasis on the constitutional provisions related to taxation.<br>● To explain the genesis, structure, and benefits of the Goods and Services Tax (GST) system in India.<br>● To develop understanding of key GST components such as CGST, IGST, SGST, UTGST, and the tax treatment of imports and exports.<br>● To familiarize students with the definitions, scope, and application of GST law including supply, taxable person, and business.<br>● To explain the levy and collection mechanism of GST, including composition schemes and exemptions.<br>● To provide detailed knowledge of the concept of supply, place, time, and value of supply under GST.<br>● To guide students through the process of GST registration, amendment, cancellation, and computation of GST liability.<br>● To equip students with knowledge of filing GST returns, invoicing, and related documentation requirements. |

| **Course Outcome Number** | **On completing the course, the student will be able to** | **PSO Addressed** | **Blooms Level** |
|---|---|---|---|
| CO1 | Describe and differentiate between direct and indirect taxes, and explain the constitutional authority governing taxation in India. | 1,2,3,4 | 1,2 |
| CO2 | Explain the structure, benefits, and constitutional provisions related to GST in India, including the various | 1,2,3,4 | 2,3 |

| | | | |
|---|---|---|---|
| | components like CGST, IGST, SGST, and UTGST. | | |
| CO3 | Interpret key definitions under the CGST Act and apply them to real-world taxation scenarios. | 1,2,3,4 | 2,3 |
| CO4 | Analyse the levy and collection process of GST and identify the applicability of composition schemes and exemptions. | 1,2,3,4 | 4,5,6 |

| SEMESTER VI (THEORY ) | | L | Cr |
|---|---|---|---|
| **Subject: Indirect Tax** | **Course Code: RJDSEBBA364** | **60** | **4** |
| **UNIT I** | | 10 | |
| **Introduction to Indirect Taxation and GST** | | | |
| • **A. Basics for Taxation** - Direct Taxes and Indirect Taxes – Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)<br>• **B. Introduction to GST –** Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.<br>• **C. Definitions –** Goods ( 2(52) of CGST Act ), Services ( 2(102) of CGST Act), Money ( 2(75) of CGST Act ), Securities ( 2(101) of SCRA Act,1956), India( 2(56) of CGST Act ), Persons ( 2(84) of CGST Act ),Taxable Person ( 2(107) of CGST Act ), Business ( 2(17) of CGST Act), Consideration( 2(31) of CGST Act ), E- Commerce Operator ( 2(45) of CGST Act ), Supplier(2(105) of CGST Act ),Recipient( 2(93) of CGST Act )<br>**D. Levy and Collection of GST –** Levy and Collection of CGST, IGST, SGST,UTGST (Sec 9 of CGST Act), Composition Scheme under GST (Sec 10 of CGST Act), Power to Grant Exemption (Sec 11 of CGST Act)GST Rate Schedule for Goods and Services | | | |

| | | |
|---|---|---|
| **UNIT II** | 20 | |
| **Concept of Supply** | | |
| • **A. Taxable Event Supply–** Meaning and Scope of Supply (Section 7 Subsection 1, 2 and 3 of Act) Schedule I, Schedule II, Schedule III, Composite and Mixed Supplies (Sec 8 of CGST Act)<br>• **B. Place of Supply –** Location of Supplier of Goods and Services, Place of Supply of Goods (Sec 10, 11,12 and 13 of IGST Act), Special Provision for Payment of Tax by a Supplier of Online Information Database Access Retrieval.<br>• **C. Time of Supply -** Time of Supply (Sec 31 of CGST Act), Issue of Invoice by the Supplier (Sec 31 (1) and Sec 31(2)of CGST Act), Continuous Supply of Goods and Services, Goods Sent on Approval (Sec 31(7) of CGST Act<br>• **D. Value of Supply** – Determination of Value of Supply (Sec 15 of CGST Act and CGST Rules 2017), Input Tax Credit (Sec 2(62) of CGST Act) Capital Goods (Sec 2(19) of CGST Act), Input Sec 2(59) of CGST Act), Input Service (Sec 2(60) of CGST Act). Eligibility and Conditions for taking Input Tax Credit (Sec 16 of CGST Act) | | |
| **UNIT III** | 20 | |
| **Registration and Computation of GST** | | |
| • **A. Registration –** Persons liable for Registration (Sec 22 of the Act), Persons not liable for Registration, Procedure for Registration (Sec 25 of the Act), Deemed Registration (Sec 26 of the Act), Special Provisions (Sec 27 of the Act), Amendment, Cancellation and Revocation of Registration (Sec 28, Sec29and Sec 31 of the Act)<br>• **B. Computation of GST –** Computation of GST under Inter State and Intra State Supplies.<br>• **C. Payment of Tax-** Payment of Tax, Interest and other Amounts (Sec 49 of the Act), Interest on delayed Payment (Sec 50 of the Act), TDS (Sec 51 of the Act), TCS (Sec 52 of the Act) | | |
| **UNIT IV** | 10 | |
| **Filing of Returns** | | |
| • **A. Documentation -** Tax Invoices (Sec 31 and 32 of the Act), Credit and Debit notes(Sec 34 of the Act), Electronic Way Bill | | |

| | | |
|---|---|---|
| • **B. Returns –**Types of Returns and Provisions relating to filing of Returns (Sec 37 to Sec 48 of the Act) | | |

## OPTION 2:

## RISK MANAGEMENT

| | | |
|---|---|---|
| SEMESTER | : | **VI** |
| TITLE OF THE SUBJECT /COURSE | : | **RISK MANAGEMENT** |
| COURSE CODE | : | **RJDSEBBA364** |
| CREDITS | : | **4** |
| DURATION (Hours) | : | **60** |

| **TYBMS** | **SEMESTER VI** |
|---|---|
| **RISK MANAGEMENT**<br><br>**RJDSEBBA264** | **Learning Objectives**<br>● Understand the Nature and Types of Risks in Financial Systems<br>● Learn Quantitative and Strategic Risk Measurement Techniques<br>● Develop Knowledge of Risk Hedging and Enterprise Risk Management (ERM)<br>● Comprehend Risk Governance, Assurance, and Stakeholder Expectations |

| **Course Outcome Number** | **On completing the course the student will be able to** | **PSO Addressed** | **Blooms Level** |
|---|---|---|---|
| CO1 | Identify and Analyse Key Financial and Operational Risks | 1,2,3,4 | 1,2,3 |
| CO2 | Apply Quantitative Methods for Risk Measurement and Control | 1,2,3,4 | 3,4 |
| CO3 | Design and Implement Risk Hedging and Mitigation Strategies | 1,2,3,4 | 4,5,6 |
| CO4 | Evaluate and Implement Enterprise Risk Management Frameworks | 1,2,3,4 | 5,6,7 |

| SEMESTER VI (THEORY) | L | Cr |
|---|---|---|
| **SUBJECT :RISK MANAGEMENT COURSE CODE :RJDSEBBA364** | **60** | **4** |
| **UNIT I** | 15 | |
| **Introduction, Risk Measurement and Control** | | |
| ● Definition, Risk Process, Risk Organization, Key Risks –Interest, Market, Credit, Currency, Liquidity, Legal, Operational<br>● Risk Management V/s Risk Measurement – Managing Risk, Diversification, Investment Strategies and Introduction to Quantitative Risk Measurement and its Limitations<br>● Principals of Risk - Alpha, Beta, R squared, Standard Deviation, Risk Exposure Analysis, Risk Immunization, Risk and Summary Measures – Simulation Method, Duration Analysis, Linear and other Statistical Techniques for Internal Control | | |
| **UNIT II** | 15 | |
| **Risk Avoidance and ERM** | | |
| ● **Risk Hedging Instruments and Mechanism:** Forwards, Futures, Options, Swaps and Arbitrage Techniques, Risk Return Trade off, Markowitz Risk Return Model, Arbitrage Theory, System Audit Significance in Risk Mitigation<br>● **Enterprise Risk Management:** Risk Management V/s Enterprise Risk Management, Integrated Enterprise Risk Management, ERM Framework, ERM Process, ERM Matrix, SWOT Analysis, Sample Risk Register | | |
| **UNIT III** | 15 | |
| **Risk Governance and Assurance** | | |

| | | |
|---|---|---|
| • **Risk Governance:** Importance and Scope of Risk Governance, Risk and Three Lines of Defense,<br>Risk Management and Corporate Governance<br>• **Risk Assurance:** Purpose and Sources of Risk Assurance, Nature of Risk Assurance, Reports and Challenges of Risk<br>• **Risk and Stakeholders Expectations:** Identifying the Range of Stakeholders and Responding to Stakeholders Expectations | | |
| **UNIT IV** | 15 | |
| **Risk Management in Insurance** | | |
| • **Insurance Industry:** Global Perspective, Regulatory Framework in India, IRDA - Reforms, Powers, Functions and Duties. Role and Importance of Actuary<br>• **Players of Insurance Business:** Life and Non- Life Insurance, Reinsurance, Banc assurance, Alternative Risk Trance, Insurance Securitization, Pricing of Insurance products, Expected Claim Costs, Risk Classification<br>• **Claim Management:** General Guidelines, Life Insurance, Maturity, Death, Fire, Marine, Motor Insurance and Calculation of Discounted Expected Claim Cost and Fair Premium | | |

## EVALUATION AND ASSESSMENT

### Internal Assessment

**1. Courses with 4 Credits**

**Internal Examination: 40 Marks**

Internal examination consists of 2 types of assessments as follows:

| Internal Assignment | Max Marks | Duration | Evaluation Particulars |
|---|---|---|---|
| I | 20 | 30 minutes | Written Examination ( Pattern mentioned below) |
| II | 20 | Based on set rules | Presentations/ Assignments/ Lab Practical/ Case Study |

**2. Courses with 2 Credits:**

**Internal Examination: 20 Marks**

| Internal Assignment | Max Marks | Duration | Evaluation Particulars |
|---|---|---|---|
| I | 20 | Based on set rules | Presentations/ Assignments/ Lab Practical/ Case Study |

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### Question Paper Pattern

### Internal Assessment

**Marks: 20** **Duration: 30 min**

| Q1) | Explain the following concepts.(1 marks each) | (05 Marks) |
|---|---|---|
| 1. | | |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |
| **Q2)** | **Explain in one sentence (1 marks each)** | **(05 Marks)** |
| 1. | | |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |

| **Q3 )** | **Answer the questions. ( Any 2 out of 3)** | **(10 Marks)** |
|---|---|---|
| 1. | | |
| 2. | | |
| 3. | | |

**Semester End Exam**

**Marks: 30** **Duration: 1 Hr**
**(2 Credits)**

| | |
|---|---|
| Q.1) Answer the question. | (10 Marks) |
| OR | |
| Q.1) Answer the question. | (10 Marks) |
| | |
| Q.2) Answer the question. | (10 Marks) |
| OR | |
| Q.2) Answer the question. | (10 Marks) |
| | |
| Q.3) Answer the question. | (10 Marks) |
| OR | |
| Q.3) Answer the question. | (10 Marks) |

**Semester End Exam**

**Marks: 60** **Duration: 2 Hrs**
**(4 Credits)**

| | |
|---|---|
| Q.1) Answer the question. | (10 Marks) |
| OR | |
| Q.1) Answer the question. | (10 Marks) |
| | |
| Q.2) Answer the question. | (10 Marks) |
| OR | |
| Q.2) Answer the question. | (10 Marks) |
| | |
| Q.3) Answer the question. | (10 Marks) |
| OR | |
| Q.3) Answer the question. | (10 Marks) |
| | |
| Q.4) Answer the question. | (10 Marks) |

| OR | |
|---|---|
| Q.4) Answer the question. | (10 Marks) |
| | |
| Q.5) Answer the question. | (10 Marks) |
| OR | |
| Q.5) Answer the question. | (10 Marks) |
| | |
| Q.6) Case Study | (10 Marks) |

## RULES AND REGULATIONS REGARDING ASSESSMENT AND EVALUATION

**FOR FY UNDER NEP FROM A.Y. 2023-2024 ONWARDS-**

**1.** A learner appearing for first year examination under NEP will have **maximum of 22 credits** and examinations will be of **maximum 550 marks.**

**2.** Courses having **2 credits, 3 credits and 4 credits** will have examinations of **50, 75, 100 marks** respectively.

**3. With regard to Major Course, Minor Course and OEC:**

**Continuous evaluation** of 40-60 adopted under autonomy (2018) shall continue for all the courses; for the courses with 2 credits and 50 marks, Internal is of 20 marks (only one IA) and External 30 marks (SEE); while the courses with 3 credits and 75 marks, it is 25 marks (only one IA) and 50 marks (SEE). In case of courses of 100 marks, the break up of marks will be 40 marks (IA) and 60 marks (SEE).

**4. With regard to IKS, VSEC (VSC and SEC), AEC, VEC:**

These will be of 2 Credits each and of 50 marks. Continuous evaluation of 40-60 wherein Internal is of 20 marks and SEE of 30 marks or Only one SEE of 50 marks or continuous evaluation of more than one test by the respective coordinating department or as directed by the EC.

**5. With regard to CC:**

Vertical of CC shall also be more like a **continuous evaluation** where a student will be awarded marks on the basis of **his / her participation in the co-curricular activities of the department / other departments / associations / extension activities / intercollegiate events and JeevanKaushal**. A workbook will be provided to a student to keep a record of his / her participation and will be duly signed by the concerned teachers.

**6. Duration of examinations:**

. An IA exam of 20/25 marks shall be of duration of 30 minutes.
a. An SEE exam of 30 marks (offline) shall be of duration of 1 hour.
b. An SEE exam of 50 marks (offline) shall be of duration of 1 ½ hour.
c. An SEE exam of 50 marks (online MCQ) shall be of 60 minutes.

d. An SEE exam of 60 marks (offline) shall be of duration of 2 hours.

**7**. There shall be **combined passing of Internals and SEE** in a given paper with a **minimum passing percentage of 40.**

**8**. **Appearing for SEE** for every paper is **compulsory** irrespective of the performance in the Internals examinations. A student absent in SEE will be thus declared failing in a given subject.

**9**. There shall be provision for supplementary examination for the benefit of students who miss their SEE on grounds of medical emergency or representing college at the national level event or any other equivalent event with a special permission granted by the Head of the institution.

**10**. There shall be no Additional Examinations for any of the Semesters except for the Semester V wherein one chance of credit improvement in Semester V shall be given before the Learner appears for the final Semester VI Examination.

**11**. A learner appearing for first year exam under NEP shall have examination of maximum **550 marks** to which effect **ATKT** is allowed for **maximum of 200 marks** corresponding to **failing in 3 / 4 courses** but must have passed in at least one Theory course of Major / Minor.

**FOR SY AND TY-**

**12**. For the SY (2023-2024) and TY (2023-2024 and 2024-2025) programs, 40 – 60 pattern of continuous evaluation continues. However, Internal 40% as 20 + 20 is revised from AY 2023-24 as 15 + 25 wherein, 15 marks of assignment and 25 marks of MCQs or any other mode of evaluation as decided by the respective department shall be implemented. Rest of the Rules and Regulations continues as earlier.

**13.** Ordinances **5042A, 5043A& 5044A, 5045A, 5046A, 5048A&B, 5049A, 5050A** and **0.229A**adopted under autonomy are to accepted as its under NEP. (Next Page)

**ORDINANCES ADOPTED ON EXAMIANTIONS CONDUCTED UNDER AUTONOMY**

| ORDINANCE NUMBER | MATTER OF REFERENCE |
|---|---|
| **5042A** | **Grace Marks for passing in each head of passing** (Theory/ Practical/ Oral/ Sessional) |
| **5043A, 5044A** | **Grace marks for getting higher Class/ Grade (Grade Jump)** |
| **5045A** | **Condonation** |
| **5046A** | **Moderation** |
| **5048A&B** | **Amendments of Results** (Due to errors, Due to fraud, malpractices etc.) |
| **5049A** | **Appointment of paper setters, Examiners, Senior supervisors and conduct of examination etc.** |
| **5050A** | **Ordinance regarding Unfairmeans resorted to by the Student** |
| **0.229A** | **Benefit of 10 marks under NSS/ NCC/ LLLS/ SPORTS** |

*Explanation:*
**Ordinance 5042A**: *the benefit of gracing of marks under the ordinance shall be applicable only if the candidate passes the entire examination of semester/year.*
**Ordinance 5043A, 44A**: *the benefit of gracing of marks under the ordinance shall be applicable only if the candidate passes in all the subjects and heads of the examination without the benefit of either gracing or condonation rules and shall be given for maximum of 1% of the aggregate marks of the examination or up to 10 marks, whichever is less.*
**Ordinance 5045A**: *the benefit of gracing of marks under the ordinance shall be applicable only if the candidate fails in only one head of passing and his/her deficiency of marks in such head of passing may be condoned by not more than 1% of the aggregate marks of the examination or 10% of the total number of marks of that head of passing in which he/she is failing, whichever is less.*
*Condonation of deficiency of marks be shown in the statement of marks in the form of asterisk and Ordinance number.*
**Ordinance 5046A**: *the ordinance shall be applicable as per the detailed scheme of moderation released by the University of Mumbai via its adaptation in totality.*
*Where marks awarded by the moderator vary from those awarded by original examiner, the marks awarded by the moderators shall be taken as final.*
**Ordinance 5048A&B**: *section (A) of the ordinance is applicable to the case where it is found that the result of an examination has been affected by errors, the Controller of Examination shall have power to amend such result provided the errors are reported/ detected within 6 months from the date of declaration.*
*Error means –*

. *Error in computer/ data entry, printing or programming and the like.*
a. *Clerical error, manual or machine in totalling or entering of marks on mark list/ register.*
b. *Error due to negligence or oversight of examiner or any other person connected with evaluation, moderation and result preparation.*

*Section (B) of the ordinance is applicable in any case where the result of an examination has been ascertained and published and it is found that such result has been affected by any malpractices, fraud or any other improper conduct whereby an examinee has benefited and that such examinee has been party of privy to or connived at such malpractice, fraud or improper conduct.*
**Ordinance 5049A**: *the ordinance shall be applicable as per the guidelines of University of Mumbai.*
**Ordinance 5050A**: *the convener of the Unfair means committee shall take appropriate disciplinary action against the student/s using, attempting to use, instigating or allowing to use unfair means at the examination applying the ordinance as per the guidelines of University of Mumbai.*

**Ordinance 0.229A**: *the ordinance shall be applicable to the candidate for his/her satisfactory completion of NSS/NCC/DLLE/SPORTS. Benefit of 10 marks be shown in the Statement of Marks in the form of hashtag and Ordinance number.*

## Teaching Learning Process

The teaching learning process in the learning outcomes based curriculum framework in the subject of Management Studies is designed to develop the cognitive skills of every learner. The course offers the requisite skills for a professions and jobs in all areas of management. All courses have Case studies as an integral part which promotes the learner to acquire the requisite skills for employment by learning real life problem solving skill.
An interesting combination of teaching learning processes is adopted in which the teacher and learners are actively involved.

**Some of the salient teaching learning processes are**

- Class lectures
- Presentations
- Group Discussion, workshops
- Case Study pedagogy
- Peer teaching and learning
- Project based learning, quiz, seminars, exhibitions, posters.
- Research Based Projects
- Technology enabled self-learning
- Internships
- LMS (Google Classroom)

The effective teaching strategies would address the requirements of leaner to learn at their own pace. The teaching pedagogy adopted to ensure inculcate higher order skills in the learner. The entire program is also designed to foster human values, environmental consciousness for an equable society. The teaching learning processes adopted would aim at participatory pedagogy.

## MAPPING OF CURRICULUM FOR EMPLOYABILITY/ENTREPRENEURSHIP /SKILL DEVELOPMENT

## SEMESTER-V

<table>
<tr><th>Sr. No</th><th>Course Code</th><th>Subject</th><th>Content Distribution</th><th>Credits</th><th>Mapping</th></tr>
<tr><td rowspan="2">1</td><td rowspan="2">MAJOR (DSE)</td><td>Option 1: Direct Tax</td><td>1. Definitions and Residential Status<br>2. Heads of Income – I<br>3. Heads of Income – II<br>4. Deductions under Chapter VI A</td><td>4</td><td>Employability Skill Development</td></tr>
<tr><td>Option 2: Strategic Financial Management</td><td>1. Financial Policy and Strategic Planning<br>2. Investments Decisions<br>3. Expansion and Financial Restructuring<br>4. Leasing</td><td>4</td><td>Employability Skill Development</td></tr>
</table>

## SEMESTER-VI

<table>
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<tr><td rowspan="2">1</td><td rowspan="2">MAJOR (DSE)</td><td>Option 1: Indirect Tax</td><td>1. Introduction to GST<br>2. Concept of Supply<br>3. Registration & Computation of GST<br>4. Filing of Returns</td><td>4</td><td>Employability</td></tr>
<tr><td>Option 2: Risk Management</td><td>1. Risk Measurement & Control<br>2. Risk Avoidance & ERM<br>3. Risk Governance & Assurance<br>4. Risk in Insurance</td><td>4</td><td>Employability</td></tr>
</table>

## MAPPING OF CURRICULUM WITH RELEVANCE TO LOCAL, REGIONAL, NATIONAL AND GLOBAL DEVELOPMENT NEEDS

## SEMESTER-V

| Sr. No | Course Code | Subject | Content Distribution | Credits | Development Mapping |
|---|---|---|---|---|---|
| 1 | MAJOR (DSE) | Option 1: Direct Tax | 1. Definitions and Residential Status<br>2. Heads of Income – I<br>3. Heads of Income – II<br>4. Deductions under Chapter VI A | 4 | Local, National |
| | | Option 2: Strategic Financial Management | 1. Financial Policy and Strategic Planning<br>2. Investments Decisions<br>3. Expansion and Financial Restructuring<br>4. Leasing | 4 | Regional, National, Global |

## SEMESTER-VI

| Sr. No | Course Code | Subject | Content Distribution | Credits | Development Mapping |
|---|---|---|---|---|---|
| 1 | MAJOR (DSE) | Option 1: Indirect Tax | 1. Introduction to GST<br>2. Concept of Supply<br>3. Registration & Computation of GST<br>4. Filing of Returns | 4 | Local, Regional, National |
| | | Option 2: Risk Management | 1. Risk Measurement & Control<br>2. Risk Avoidance & ERM<br>3. Risk Governance & Assurance<br>4. Risk in Insurance | 4 | Regional, National, Global |

## MAPPING OF CURRICULUM WITH SDG

## SEMESTER-V

| Sr. No | Course Code | Subject | Content Distribution | Credits | SDG Mapping |
|---|---|---|---|---|---|
| 1 | MAJOR (DSE) | Option 1: Direct Tax | 1. Definitions and Residential Status<br>2. Heads of Income – I<br>3. Heads of Income – II<br>4. Deductions under Chapter VI A | 4 | 8,16 |
| | | Option 2: Strategic Financial Management | 1. Financial Policy and Strategic Planning<br>2. Investments Decisions<br>3. Expansion and Financial Restructuring<br>4. Leasing | 4 | 8,9 |

## SEMESTER-VI

| Sr. No | Course Code | Subject | Content Distribution | Credits | SDG Mapping |
|---|---|---|---|---|---|
| 1 | MAJOR (DSE) | Option 1: Indirect Tax | 1. Introduction to GST<br>2. Concept of Supply<br>3. Registration & Computation of GST<br>4. Filing of Returns | 4 | 8 ,16 |
| | | Option 2: Risk Management | 1. Risk Measurement & Control<br>2. Risk Avoidance & ERM<br>3. Risk Governance & Assurance<br>4. Risk in Insurance | 4 | 3,8,16 |