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Choice Based Credit System (CBCS) in Light of NEP-2020
BBA (Finance) - VI SEMESTER (2022-2026)

BBA601 BASICS OF MANAGERIAL ECONOMICS

COURSE CODE	CATEGORY	COURSE NAME	THEORY END SEM University Exam	THEORY Two Term Exam	THEORY Teachers Assessment*	PRACTICAL END SEM University Exam	PRACTICAL Teachers Assessment*	L	T	P	CREDITS
BBA601	MAJ	Basics of Managerial Economics	60	20	20	-	-	3	-	-	3

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **MAJ** – Major
***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVE
To enable students to have a clear understanding of the basics of Managerial Economics. This course is designed specifically for enabling individuals to become better decision-makers in market economies by providing a simple introduction to Managerial Economics.

EXAMINATION SCHEME
The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

COURSE OUTCOMES
CO1: Familiarizing with the concept of Micro and Macro Economics.
CO2: Acquaintance with the concept of Demand and Supply and its impact on Market.
CO3: Developing knowledge of business characteristics and market imperfections.
CO4: Familiarize with the concepts of National income, GDP, GNP etc.

COURSE CONTENTS

UNIT I: Introduction to Managerial Economics
1. Introduction of Economics, Micro Economics and Macro Economics
2. Relationship between Micro and Macro Economics, Managerial Economics
3. Economy and its working
4. Production possibility frontier

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COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BBA601	MAJ	Basics of Managerial Economics	60	20	20	-	-	3	-	-	3

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **MAJ –** Major
***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

UNIT II: Demand & Supply analysis
1. Concept of Demand and Supply, Factor affecting demand and supply
2. Demand and Supply Function, demand and supply Curves
3. Demand of a commodity and price, market equilibrium, shift in demand curve, Income and demand, Income and substitution effect
4. Elasticity of Demand, Demand forecast

UNIT III: Theory of Production and Analysis of Cost
1. The Production Function, Law of Diminishing Returns, The Law of Variable Proportions
2. Relation between Total Product, Average Product and Marginal product, The Three Stages of Production, Short-run and the Long-run. Returns to Scale
3. Costs of Different types, Behavior of average and marginal costs
4. Cost Curve, Relationship between Production and Cost
5. Economies of Scale- Real Economies of Scale, Pecuniary Economies of Scale, Opportunity costs and Markets.

UNIT IV: Market Structure Analysis and Theory of Firm
1. Markets of Different types
2. Modern Theories of Profit
3. Perfect Competition, Monopoly, Oligopoly, and Imperfect Competition
4. Monopolistic market, Multi product firms
5. Why do markets fail

UNIT V: Macroeconomics for Management
1. Macroeconomic Policies: Meaning
2. Objective and Formulation
3. National Income, GDP, GNP
4. Consumption, Saving and Investment
5. Inflation, Monetary Policy and Fiscal Policy

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COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME					L	T	P	CREDITS
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBA601	MAJ	Basics of Managerial Economics	60	20	20	-	-	3	-	-	3

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **MAJ –** Major
***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

SUGGESTED READINGS
1. D.N. Dwivedi, Managerial Economics, Vikas Publication, Latest Edition
2. Yogesh Maheswari, Managerial Economics, Phi Learning, Newdelhi, 2005 Gupta G.S.,
3. Managerial Economics, Tata Mcgraw-Hill, New Delhi Moyer &Harris,
4. Managerial Economics, Cengage Learning, Newdelhi, 2005 Geetika, Ghosh & Choudhury
5. Baumol W, Economic Theory and Operations Analysis, Latest Edition

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BBA602 FUNDAMENTALS OF STATISTICS

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME					L	T	P	CREDITS
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBA602	AECC	Fundamentals of Statistics	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **AECC** – Ability Enhancement Compulsory Courses

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVES
1. To acquaint the students with basic mathematical tools used in management.
2. To Guide students about the importance and utility of Statistics in Business.

EXAMINATION SCHEME
The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections, A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases /problems worth 24 marks.

COURSE OUTCOMES
CO1: Demonstrate understanding of basic statistical concepts
CO2: Structure business problems in a mathematical form
CO3: Apply the statistical concepts learn to other business concepts and
CO4: Validate mathematical/statistical statements relating to economics, business and finance

COURSE CONTENT

UNIT I: Basic Ideas in Statistics
1. Definition, Function and Scope of Statistics
2. Collection and Presentation of Data.
3. Classification, Frequency Distribution

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COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BBA602	AECC	Fundamentals of Statistics	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **AECC** – Ability Enhancement Compulsory Courses

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

UNIT II: Measures of Central Tendency and Variation
1. Mean, Median, Mode
2. Range, Co-efficient of Variation
3. Standard Deviation

UNIT III: Correlation and Regression Analysis
1. Methods of Studying Correlation for Grouped and Ungrouped Frequency Distribution.
2. Equation of Regression Lines

UNIT IV: Time Series Analysis
1. Time Series and its Components
2. Linear and Non-linear Trend
3. Seasonal Variations and Irregular Variations and their Measurements.

UNIT V: Probability
1. Definition of Probability, Conditional Probability
2. Dependent and Independent Events
3. Addition and Multiplication Rule of Probability

SUGGESTED READINGS
1. Anderson, Sweeney, William, Camm(2014). *Statistics for Business and Economics*.Cengage Learning. Latest Edition.
2. Gupta S. P. (2014).*Statistical Methods*.Sultan Chand and Sons.Latest Edition.
3. Das, N.G. (2008). *Statistical Methods*. M. Das and Co.Kolkata.Latest edition.
4. Aczel and Sounderpandian (2008). *Complete Business Statistics*. Tata-McGraw Hill. Latest Edition.
5. Levin and Rubin (2008). *Statistics for Management*.Dorling Kindersley Pvt Ltd.Latest Edition.

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BBAF603 DIRECT TAXATION

COURSE CODE	CATEGORY	COURSE NAME	THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAF603	MAJ	Direct Taxation	60	20	20	-	-	3	-	-	3

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **MAJ** – Major
*__Teacher Assessment__ shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVE
The objective of the course is to have practical knowledge and understanding about the Income Tax Act, standards, principles, and procedures to solve taxation problems and its Practical application in business and economy.

EXAMINATION SCHEME
The internal assessment of the student's performance will be done out of 40 marks. The semester examination will be worth 60 marks. The question paper and semester exam will consist of two sections A &B. Section A will carry 24 marks and consist of 3 questions, out of which student will be required to attempt any two questions. Section B will carry 36 Marks &consists of 5 numerical problems out of which students are required to attempt only 3 questions.

COURSE OUTCOMES
CO1   To learn about the Income Tax Act and the history of Income Tax Act.
CO2   To understand various basic concepts and terminology used in Income Tax Act.
CO3   To have the knowledge of various objectives of the IncomeTax Act.
CO4   To learn the filing of ITR, Assessment procedure, TDS, Advance Tax Payment etc.

COURSE CONTENT

UNIT I: Introduction to Direct Tax
1. Income Tax in India -- Basic concepts& Provisions
2. Agriculture income& Exempted Income
3. Previous year, Assessment year, Gross total income, Total income& Person
4. Residential status of Individual & Tax Incidence
5. Computation of Tax Liability

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COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BBAF503	MAJ	Direct Taxation	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE-** Discipline Specific Elective

*****Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

UNITII: Head – Income from Salary and Income from House Property
1. Computation of Income from Salary.
2. Retirement Benefits (Gratuity & Pension).
3. Deductions under section 16.
4. Computation of Income from House Property.
5. Deductions under section 24 & Deemed Let out Property.

UNITIII: Head- Profits and Gains from Business and Profession and Income from Capital Gain
1. Computation of Income from business and profession.
2. Allowable and Disallowable Expenses.
3. Computation of Income from Capital Gain.
4. Exemption Under section 54 54B 54D 54EC 54F.
5. Advance forfeited and Concept of Cost of Previous owner.

UNITIV: Head-Income from other sources and Deductions
1. Computation of Income from Other sources
2. Taxability Gift of Movable & Immovable Property with or without consideration.
3. Deductions from Gross total income (80C, 80D,80DD,80E,80 EEB, 80TTA , 80TTB & 80U)
4. Setoff & Carryforward of Losses
5. Clubbing of Income

UNITV: Other concepts and computations
1. Computation of Total income.
2. Tax deducted at Source.
3. Advance Tax.
4. Marginal Relief.
5. E-filing

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COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME					L	T	P	CREDITS
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAF503	MAJ	Direct Taxation	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE-** Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

SUGGESTED READINGS
1. Singhania, V.K., (2024) *Students' Guide to IncomeTax (70th ed.).*Taxmann, Delhi.
2. Mehrotra, H.C*.,* Goyal, D.P. *(2024). Income Tax Law &Accounts(65th ed.).* SahityaBhawan, Agra.
3. Ahuja, G., Gupta R., (2024). *Systematic approach to income tax (47th ed.).* SahityaBhawan Publications, New Delhi.
4. Chandra M., Shukla D.C., (2024). *Income Tax Law, and Practice*; Pragati Publications, New Delhi.

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BBAF604 FINANCIAL DERIVATIVES

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME					L	T	P	CREDITS
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAF604	DSE	Financial Derivatives	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE-** Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVE
This subject aims to increase students' awareness and understanding of Financial Derivatives, how to trade and trading strategies build ups and executed trade.

EXAMINATION SCHEME
The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

COURSE OUTCOMES
CO1   Students will memorize about various derivatives instruments like F&O, Commodity derivative market, Swaps derivatives and the derivative Market structure,
CO2   Students will understand the forward and future pricing mechanism and strategies for hedging using various futures products
CO3   Applying the option pricing mechanism and using options strategies for mitigating risk (Demo)
CO4   Performance of Option Strategies to be measures with comparative techniques.
CO5   Students will able to evaluate problems associated with these strategies.
CO6   Students will create new thoughts which can be more effective.

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COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME					L	T	P	CREDITS
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAF604	DSE	Financial Derivatives	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE-** Discipline Specific Elective
*****Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE CONTENTS

UNIT-I: Introduction: Derivatives Market
1. Definition, Evolution and Features of Derivatives
2. Types ofDerivatives, forward, futures and options market
3. Forward market transactions, ForwardContracts
4. Forward market in India
5. Hedging with forwards.

UNIT-II: Forwards and Futures Contracts
1. Introduction to Forward Contracts, features of forwardcontracts
2. Futures Contract-types, functions, distinction between futures and forward contracts
3. Pricing of future contracts, Currency Futures , Hedging in Currency-Futures, Speculation andArbitrage in Currency Futures
4. Pricing of Futures, Cost of Carry Model , Application of MarketIndex
5. Index Futures in the Stock Market , Indian Derivatives Market.

UNIT-III: Options
1. Introduction to options, hedging with Currency Options
2. Speculation and Arbitragewith Options,
3. Pricing Options, General Principles of Pricing, Black Scholes option pricingModel
4. Index Options, Hedging with Index Options, Speculation and Arbitrage with IndexOptions
5. Index Options Market in Indian Stock Market, use of different option strategies tomitigate the risk.

UNIT-IV: Introduction to Commodity Markets
1. History of commodity trading, Major commodities tradedin derivatives exchange in India
2. Participant in commodity derivative markets
3. Commodity Market Indices, Commodity Futures, Commodity Options
4. Uses of commodity derivatives-Hedging
5. Speculation and Arbitrage.

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			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BBAF604	DSE	Financial Derivatives	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE-** Discipline Specific Elective

*****Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

UNIT-V Swaps and other derivatives
1. Financial Swaps, Types of swaps
2. Derivatives v/s swaps
3. Managing Interest Rate Exposure, Interest Rate Swaps
4. Currency Swaps
5. Forward Rate Agreement (FRA).

SUGGESTED READINGS
1. Financial Derivatives: Theory, Concepts and practices-S.L. Gupta, 4th edition, PHI
2. Derivatives Market in India: Thomas Susan, Tata McGraw Hill.
3. Options, Futures and other Derivatives- John C. Hull, Prentice Hall of India; New Delhi.
4. Financial Derivatives: S.S.S Kumar, PHI

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BBAF605 WORKING CAPITAL MANAGEMENT

COURSE CODE	CATEGORY	COURSE NAME	THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAF605	DSE	Working Capital Management	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE-** Discipline Specific Elective

*__Teacher Assessment__ shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVE
A course emphasizing the management of current assets and current liabilities, it covers planning a firm's overall level of liquidity, stressing cash management and credit policies.

EXAMINATION SCHEME
The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of twosections A and B. Section A will carry 24 Marks and consist of three questions, out of which studentwill be required to attempt any two questions. Section B will comprise of 5 Numerical /Case study problems, out of which student will attempt 3 questions worth 36 marks.

COURSE OUTCOMES
CO1   To have a basic understanding of a company's working capital structure.
CO2   Understand how proper management of working capital increase profits
CO3   Have an understanding of the various Working capital management policies
CO4   Establish knowledge of working capital in the budgeting process and credit policy.

COURSE CONTENTS

UNIT I: Fundamental of Working Capital
1. Introduction & concept of working capital
2. Components & types of working capital
3. Significance & determinants of working capital
4. Approaches of working capital
5. Risk-Return Trade off

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			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BBAF605	DSE	Working Capital Management	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE-** Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

UNIT II: Accounts Receivables Management & Factoring
1. Understanding accounts receivables management
2. Credit Policy-Nature and Goals
3. Evaluation of credit policies
4. Factoring & Forfeiting: Types and Benefits.
5. Evaluation of Factoring

UNIT III: Inventory Management
1. Nature of Inventories & Need to hold inventories.
2. Objectives of inventory management & Inventory management techniques.
3. Inventory management process.
4. ABC Analysis
5. EOQ-Application of various model

UNIT IV: Cash Management:
1. Introduction to Cash management.
2. Motive for holding cash & characteristics of good cash management.
3. Floats-Managing cash collection and disbursements.
4. Baumol Model Concept & Application.
5. Miller-Orr Model Concept & Application.

UNIT V: Working Capital Finance:
1. Sources of financing working capital
2. Evaluation of various sources of financing working capital
3. Various committees report on financing working capital.
4. Estimation of working capital requirement
5. MPBF-Concept & Application

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COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BBAF605	DSE	Working Capital Management	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE-** Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

SUGGESTED READINGS
1. Working Capital Management by Hrishikesh Bhattacharya, PHI publication. Latest Edition
2. Working Capital Management by R.P. Rustagi, Taxman Publication. Latest Edition
3. Financial Management by Prasanna Chandra, McGraw Publications. Latest Edition
4. Financial Management by I.M. Pandey, Vikas Publishing House Latest Edition

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Choice Based Credit System (CBCS) in Light of NEP-2020
BBA (Finance) - VI SEMESTER (2022-2026)

BBAF606 INTRODUCTION OF FINTECH

COURSE CODE	CATEGORY	COURSE NAME	THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAF606	DSE	Introduction of Fintech	60	20	20	-	-	4	-	-	4

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COURSE OBJECTIVE
Financial technology (FinTech) is revolutionary and rapidly changing the financial services industries. This graduate course provides an introduction to FinTech such as blockchain, crypto currencies (e.g., Bitcoin and Ethereum), alternative lending, machine learning, and robo-advising.

EXAMINATION SCHEME
The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

COURSE OUTCOMES
CO1: To understand recent FinTech developments and analyze their impact on the financial services industries.
CO2: To describe the technologies underlying cryptocurrencies and blockchains.
CO3: To understand alternative lending, P2P technologies, and assess their impact on traditional banking and payment industries.
CO4: To apply machine learning in robo-advising and FinTech
CO5: To understand the process of FinTech innovation

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Choice Based Credit System (CBCS) in Light of NEP-2020
BBA (Finance) - VI SEMESTER (2022-2026)

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME					L	T	P	CREDITS
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COURSE CONTENTS

UNIT I: Introduction to FinTech
1. Overview and evolution.
2. Payments
3. FinTech regulations and compliance
4. Key Technological Trends Affecting in Financial Services
5. key players in the FinTech industry

UNIT II: Essentials of Fintech
1. Fintech investments
2. Fintech Technologies
3. Regulatory Changes

UNIT III: Digital Payments
1. Understand new paradigm of payment systems.
2. Advantages of Digital Payment system
3. Challenges
4. Frauds cases in Digital Payment System

UNIT IV: Cryptocurrency and Blockchain
1. Introduction
2. Legal and Regulatory Implications of Cryptocurrencies
3. Foundation and implementation of Block chain

UNIT V: Application of AI and RPA
1. Introduction
2. Business Process Reengineering
3. Reforms through AI and RPA

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Choice Based Credit System (CBCS) in Light of NEP-2020
BBA (Finance) - VI SEMESTER (2022-2026)

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME					L	T	P	CREDITS
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SUGGESTED READINGS

1. Arvind Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction Princeton University Press, ISBN-13: 978-0691171692.
2. Henning Diedrich, CreateSpace,*Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations,* Independent Publishing Platform, ISBN-13: 978-1523930470.
3. ArshdeepBahga and Vijay Madisetti,*Blockchain Applications: A Hands-on Approach,* Vpt, ISBN-13: 978-0996025560.
4. *Paul D. Stallard, Robert Lempka,Next Generation Finance: Adapting the financial services industry to changes in technology, regulation and consumer behavior*.
5. Agustin Rubini, *Fintech in a Flash: Financial Technology Made Easy.*
6. Chandan Sengupta,*Financial Analysis and Modeling using Excel and VBA*, Wiley
7. Wilson Jr., Jay D., *Creating Strategic Value through Financial Technology.* WileyFinance.
8. Paul D. StallardandRobertLempka,*Next Generation Finance: Adapting the financial services industry to changes in technology, regulation and consumer behavior,* Harriman house.

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