

PROGRAMME REGULATIONS & CURRICULUM

2024-27

PRESIDENCY SCHOOL OF COMMERCE & ECONOMICS

BACHELOR OF COMMERCE (Integrated with CMA(US))

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PRESIDENCY SCHOOL OF COMMERCE & ECONOMICS

Program Regulations and Curriculum

2024-2027

BACHELOR OF COMMERCE (Integrated with CMA(US))

based on Choice Based Credit System (CBCS) and Outcome Based Education (OBE)

(As amended up to the 24thMeeting of the Academic Council held on 3rd August 2024. This document supersedes all previous guidelines)

Regulations No.: PU/AC-24.18/SOC&E05/BCom/2024-27

Resolution No.10 of the 24th Meeting of the Academic Council held on 03rd August 2024, and ratified by the Board of Management in its 24th Meeting held on 05th August, 2024.

AUGUST-2024

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PART A - PROGRAM REGULATIONS

1. Vision & Mission of the University and the School / Department

1.1 Vision of the University

To be a Value-driven Global University, excelling beyond peers and creating professionals of integrity and character, having concern and care for society.

1.2 Mission of the University

- Commit to be an innovative and inclusive institution by seeking excellence in teaching, research and knowledge-transfer.
- Pursue Research and Development and its dissemination to the community, at large.
- Create, sustain and apply learning in an interdisciplinary environment with consideration for ethical, ecological and economic aspects of nation building.
- Provide knowledge-based technological support and services to the industry in its growth and development.
- To impart globally-applicable skill-sets to students through flexible course offerings and support industry's requirement and inculcate a spirit of new-venture creation.

1.3. Vision Statement of Presidency School of Commerce and Economics

To become a value-based, business-based Commerce and Economics School dedicated to creating a positive impact on commerce, the economy and society.

1.4 Mission Statement of Presidency School of Commerce and Economics

- Equip students with the knowledge, skills, and abilities to succeed in the world of commerce.
- Empower students to make proactive decisions in the face of economic and business-related challenges.
- Sensitize students to embrace lifelong learning in a technology-enabled environment.
- Foster strategic alliances with industry and academia for research and its practical application.
- Instil entrepreneurial and leadership skills to address social, environmental and community needs

2. Preamble to the Program Regulations and Curriculum

This is the subset of Academic Regulations, and it is to be followed as a requirement for the award of BCom degree.

The Curriculum is designed to take into the factors listed in the Choice Based Credit System (CBCS) with focus on Internship, Dissertation and Social Immersion project to enable the students to become eligible and fully equipped for employment in industries, choose higher studies or entrepreneurship.

In exercise of the powers conferred by and in discharge of duties assigned under the relevant provision(s) of the Act, Statutes and Academic Regulations of the University, the Academic Council hereby makes the following Regulations.

3. Short Title and Applicability

- a. These Regulations shall be called the Bachelor of Commerce (Integrated with CMA(US))Degree Program Regulations and Curriculum 2024-2027.
- b. These Regulations are subject to, and pursuant to the Academic Regulations.
- c. These Regulations shall be applicable to the ongoing Bachelor of Commerce (Integrated with CMA(US))Degree Programs of the 2024-2027 batch, and to all other Bachelor of Commerce (Integrated with CMA(US)) Degree Programs which may be introduced in future.
- d. These Regulations shall supersede all the earlier Bachelor of Commerce (Integrated with CMA(US)) Degree Program Regulations and Curriculum, along with all the amendments thereto.
- e. These Regulations shall come into force from the Academic Year 2024-2025.

4. Definitions

In these Regulations, unless the context otherwise requires:

- a. "Academic Calendar" means the schedule of academic and miscellaneous events as approved by the Vice Chancellor;
- b. "Academic Council" means the Academic Council of the University;
- c. "Academic Regulations" means the Academic Regulations, of the University;
- d. "Academic Term" means a Semester or Summer Term;
- e. "Act" means the Presidency University Act, 2013;
- f. "AICTE" means All India Council for Technical Education;
- g. "Basket" means a group of courses bundled together based on the nature/type of the course;
- h. "BOE" means the Board of Examinations of the University;
- *i.* "BOG" means the Board of Governors of the University;
- j. "BOM" means the Board of Management of the University;
- k. "BOS" means the Board of Studies of a particular Department/Program of Study of the University;
- 1. "CGPA" means Cumulative Grade Point Average as defined in the Academic Regulations;
- m. "Clause" means the duly numbered Clause, with Sub-Clauses included, if any, of these Regulations;
- n. "COE" means the Controller of Examinations of the University;
- o. "Course In Charge" means the teacher/faculty member responsible for developing and organising the delivery of the Course;
- *p.* "Course Instructor" means the teacher/faculty member responsible for teaching and evaluation of a Course;
- *q.* "Course" means a specific subject usually identified by its Course-code and Course-title, with specified credits and syllabus/coursedescription, a set of references, taught by some teacher(s)/course-instructor(s) to a specific class (group of students) during a specific Academic Term;
- r. "Curriculum Structure" means the Curriculum governing a specific Degree Program offered by the University, and, includes the set of Baskets of Courses along with minimum credit requirements to be earned under each basket for a degree/degree with

specialization/minor/honours in addition to the relevant details of the Courses and Course catalogues (which describes the Course content and other important information about the Course). Any specific requirements for a particular program may be brought into the Curriculum structure of the specific program and relevant approvals should be taken from the BOS and Academic Council at that time.

- s. "DAC" means the Departmental Academic Committee of a concerned Department/Program of Study of the University;
- t. "Dean" means the Dean / Director of the concerned School;
- u. "Degree Program" includes all Degree Programs;
- v. "Department" means the Department offering the degree Program(s) / Course(s) / School offering the concerned Degree Programs / other Administrative Offices;
- w. "Discipline" means specialization or branch of BCom Degree Program;
- *x.* "HOD" means the Head of the concerned Department;
- y. "L-T-P-C" means Lecture-Tutorial-Practical-Credit refers to the teaching learning periods and the credit associated;
- z. "MOOC" means Massive Open Online Courses;
- aa. "MOU" means the Memorandum of Understanding;
- bb. "NPTEL" means National Program on Technology Enhanced Learning;
- cc. "Parent Department" means the department that offers the Degree Program that a student undergoes;
- dd. "Program Head" means the administrative head of a particular Degree Program/s;
- ee. "Program Regulations" means the Bachelor of Commerce (Integrated with CMA(US)) Degree Program Regulations and Curriculum, 2024-2027;
- ff. "Program" means the Bachelor of Commerce (Integrated with CMA(US)) Degree Program;
- gg. "PSOC&E" means the Presidency School of Commerce and Economics;
- hh. "Registrar" means the Registrar of the University;
- *ii.* "School" means a constituent institution of the University established for monitoring, supervising and guiding, teaching, training and research activities in broadly related fields of studies;

- *jj. "Section" means the duly numbered Section, with Clauses included in that Section, of these Regulations;*
- kk. "SGPA" means the Semester Grade Point Average as defined in the Academic Regulations;
- *Il. "Statutes" means the Statutes of Presidency University;*
- mm. "Sub-Clause" means the duly numbered Sub-Clause of these Program Regulations;
- nn. "Summer Term" means an additional Academic Term conducted during the summer break (typically in June-July) for a duration of about eight (08) calendar weeks, with a minimum of thirty (30) University teaching days;
- oo. "SWAYAM" means Study Webs of Active Learning for Young Aspiring Minds.
- pp. "UGC" means University Grants Commission;
- qq. "University" means Presidency University, Bengaluru; and
- rr. "Vice Chancellor" means the Vice Chancellor of the University.

5. Program Description

The Bachelor of Commerce (Integrated with CMA(US)) Program Regulations and Curriculum 2024-2027 are subject to, and, pursuant to the Academic Regulations. These Program Regulations shall be applicable to the ongoing Bachelor of Commerce (Integrated with CMA(US)) Degree Program, abbreviated as BCom of 2024-2027 offered by the Presidency School of Commerce and Economics (PSOC&E).

5.1 These Program Regulations shall be applicable to other similar programs, which may be introduced in future.

5.2 These Regulations may evolve and get amended or modified or changed through appropriate approvals from the Academic Council, from time to time, and shall be binding on all concerned.

5.3 The effect of periodic amendments or changes in the Program Regulations, on the students admitted in earlier years, shall be dealt with appropriately and carefully, so as to ensure that those students are not subjected to any unfair situation whatsoever, although they are required to conform to these revised Program Regulations, without any undue favour or considerations.

6. Minimum and Maximum Duration

- 6.1 Bachelor of Commerce (Integrated with CMA(US)) Degree Program is a Three-Year, Full-Time Semester based program. The minimum duration of the BCom (Integrated with CMA(US)) Program is three (03) years and each year comprises of two academic Semesters (Odd and Even Semesters) and hence the duration of the BCom (Integrated with CMA(US)) program is six (06) Semesters.
- 6.2 A student who for whatever reason is not able to complete the Program within the normal period or the minimum duration (number of years) prescribed for the Program, may be allowed a period of two years beyond the normal period to complete the mandatory minimum credits requirement as prescribed by the concerned Program Regulations and Curriculum. In general, the permissible maximum duration (number of years) for completion of Program is 'N' + 2 years, where 'N' stands for the normal or minimum duration (number of years) for completion of the concerned Program as prescribed by the concerned Program Regulations and Curriculum.
- 6.3 The time taken by the student to improve Grades/CGPA, and in case of temporary withdrawal/re-joining, shall be counted in the permissible maximum duration for completion of a Program.
- 6.4 In exceptional circumstances, such as temporary withdrawal for medical exigencies, where there is a prolonged hospitalization and/or treatment, as certified through hospital/medical records, female students requiring extended maternity break (certified by registered medical practitioner), and, outstanding sportspersons representing the University/State/India requiring extended time to participate in National/International sports events, a further extension of one (01) year may be granted on the approval of the Academic Council.
- 6.5 The enrolment of the student who fails to complete the mandatory requirements for the award of the concerned Degree in the prescribed maximum duration (Sub-Clauses 18.1 and 18.2 of Academic Regulations), shall stand terminated and no Degree shall be awarded.

7 Programme Educational Objectives (PEO)

After three years of successful completion of the BCom (Integrated with CMA(US)) program, the graduates shall :

PEO-1: work in a company where the business is continuously expanding and growth prospects are good in the areas of banking, accounting and finance.

PEO-2: appear for Integrated Professional Competence Course (IPCC) and subsequently complete articleship, so as to enable to go for final CA.

PEO-3: demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees.

PEO-4: practice the accounting, taxation, reporting and compliance knowledge in accounting firms, KPOs and the hard core finance and account profile.

8 Programme Outcomes (PO) and Programme Specific Outcomes (PSO)

8.1 Programme Outcomes (PO)

On successful completion of the BCom (Integrated with CMA(US)) Program, the students shall be able to:

PO-1: An ability to understand the core discipline of professional accounting.

PO-2: An ability to apply the knowledge of accounting and technical skills in real life.

PO-3: An ability to realize and follow professional and ethical principles.

PO-4: An ability to demonstrate commitment to continuous learning.

PO-5: An ability to acquire contemporary issues.

PO-6: An ability to function in multidisciplinary teams.

PO-7: An ability and desire for higher education in Commerce

8.2 Program Specific Outcomes (PSOs):

On successful completion of the BCom (Integrated with CMA(US)) program from Presidency University, the student shall possess the ability to:

PSO-1: Demonstrate knowledge and skills sets in the areas of banking and insurance.

PSO-2: Ability to apply knowledge in the fields of accounting and taxation as a practitioner or as a professional.

PSO-3: Further the horizon of accounting, finance, banking, insurance, corporate accounting and taxation.

9 Admission Criteria

The University admissions shall be open to all persons irrespective of caste, class, creed, gender or nation. The admission criteria to the BCom (Integrated with CMA(US)) Program is listed in the following Sub-Clauses:

- 9.1 An applicant who has successfully completed Pre-University course or Senior Secondary School course (+2) or equivalent such as (11+1), 'A' level in Senior School Leaving Certificate Course, with a minimum aggregate of 40% marks, from a recognized university of India or outside or from a Senior Secondary Board or equivalent, constituted or recognized by the Union or by the State Government of that Country, for the purpose of issue of qualifying certificate, on successful completion of the course, may apply for and be admitted into the Program.
- 9.2 Reservation for the SC / ST and other backward classes shall be made in accordance with the directives issued by the Government of Karnataka from time to time.
- 9.3 Admissions are offered to Foreign Nationals and Indians living abroad in accordance with the rules applicable for such admission, issued from time to time, by the Government of India.
- 9.4 Candidates must fulfil the medical standards required for admission as prescribed by the University.
- 9.5 If, at any time after admission, it is found that a candidate had not in fact fulfilled all the requirements stipulated in the offer of admission, in any form whatsoever, including possible misinformation and any other falsification, the Registrar shall report the matter to the Board of Management (BOM), recommending revoking the admission of the candidate.
- 9.6 The decision of the BOM regarding the admissions is final and binding.

10. Transfer of student(s) from another recognized University to the 2nd year (3rd Semester) of the BCom (Integrated with CMA(US)) Program of the University

A student who has completed the 1st Year (i.e., passed in all the Courses / Subjects prescribed for the 1st Year) of the BCom (Integrated with CMA(US)) Three-Year Degree Program from another recognized University, may be permitted to transfer to the 2nd Year (3rd Semester) of the BCom (Integrated with CMA(US)) Program of the University as per the rules and guidelines prescribed in the following Sub-Clauses:

- 10.1 The student shall submit the Application for Transfer along with a non-refundable Application Fee (as prescribed by the University from time to time) to the University no later than July 10 of the concerned year for admission to the 2nd Year (3rd Semester) BCom (Integrated with CMA(US)) Program commencing on August on the year concerned.
- 10.2 The student shall submit copies of the respective Marks Cards / Grade Sheets / Certificates along with the Application for Transfer.
- 10.3 The transfer may be provided on the condition that the Courses and Credits completed by the concerned student in the 1st Year of the BCom (Integrated with CMA(US)) Three Degree Program from the concerned University, are declared equivalent and acceptable by the Equivalence Committee constituted by the Vice Chancellor for this purpose. Further, the Equivalence Committee may also prescribe the Courses and Credits the concerned students shall have to mandatorily complete, if admitted to the 2nd Year of the BCom (Integrated with CMA(US)) Program of the University.
- 10.4 The Program allotted to the student concerned shall be the decision of the University and binding on the student.

11. Change of Program

A student admitted to a particular BCom (Integrated with CMA(US)) program will normally continue studying in that Program till the completion of the program. However, the University reserves the right to provide the option for a change of Program, or not to provide the option for a change of Program at the end of 1st semester of the degree to eligible students in accordance with the rules framed by the University from time to time.

- 11.1 Normally, only those students, who have passed all the Courses prescribed for the 1st Semester of the degree Program and obtained a CGPA of not less than 6.00 at the end of the first Semester, shall be eligible for consideration of a change of program.
- 11.2 Change of Program, if provided, shall be made effective from the commencement of the 2nd Semester of the Degree Program. There shall be no provision for change of Program thereafter under any circumstances whatsoever.
- 11.3 The student(s) provided with the change of program shall fully adhere to and comply with the Program Regulations and Curriculum of the concerned Program, the Fee Policy pertaining to that Program, and, all otherrules pertaining to the changed Program existing at the time.
- 11.4 Change of program once made shall be final and binding on the student. No student shall be permitted, under any circumstances, to refuse the change of program offered.
- 11.5 The eligible student may be allowed a change in Program, strictly in order of inter se merit, subject to the conditions given below:
 - 11.5.1 The actual number of students in the second semester in any particular program to which the transfer is to be made, should not exceed the sanctioned strength by more than 5%, and,
 - 11.5.2 The actual number of students in any program from which transfer is being sought does not fall below 75% of the total sanctioned intake.
 - 11.5.3 The process of change of program shall be completed on the first five (5) days of the Registration for the 2nd Semester.

- 12 Specific Regulations regarding Assessment and Evaluation (including the Assessment Details of NTCC Courses, Weightages of Continuous Assessment and End Term Examination for various Course Categories)
 - **12.1** The academic performance evaluation of a student in a Course shall be according to the University Letter Grading System based on the class performance distribution in the Course.
 - 12.2 Academic performance evaluation of every registered student in every Course registered by the student is carried out through various components of Assessments spread across the Semester. The nature of components of Continuous Assessments and the weightage given to each component of Continuous Assessments (refer Clause 12.5 of Academic Regulations) shall be clearly defined in the Course Plan for every Course, and approved by the DAC.
 - **12.3** Format of the End-Term examination shall be specified in the Course Plan.
 - **12.4** Grading is the process of rewarding the students for their overall performance in each Course. The University follows the system of Relative Grading with statistical approach to classify the students based on the relative performance of the students registered in the concerned Course except in the following cases:
 - Non-Teaching Credit Courses (NTCC)
 - Courses with a class strength less than 30

Absolute grading method may be adopted, where necessary with prior approval of concerned DAC.

Grading shall be done at the end of the Academic Term by considering the aggregate performance of the student in all components of Assessments prescribed for the Course. Letter Grades (refer Clause **Error! Reference source not found.** of Academic Regulations) shall be awarded to a student based on her/his overall performance relative to the class performance distribution in the concerned Course. These Letter Grades not only indicate a qualitative assessment of the student's performance but also carry a quantitative (numeric) equivalent called the Grade Point.

12.5 Assessment Components and Weightage

Table 1: Assessment Compo	Table 1: Assessment Components and Weightage for different category of Courses					
Nature of Course and Structure	Evaluation Component	Weightage				
Lecture-based Course	Continuous Assessments	50%				
L component in the L-T-P Structure is predominant (more than 1) (Examples: 3-0-0; 3-0-2; 2-1-0; 2-0-2, 2-0-4 etc.)	End Term Examination	50%				
Lab-based Course	Continuous Assessments	75%				
P component in the L-T-P Structure is predominant (Examples: 0-0-4; 1-0-4; 1-0-2; etc.)	End Term Examination (Lab Only)	25%				
Practice- based Course L component in the L-T-P Structure is 0 (Example: 0-0-2 etc.)	Continuous Assessments	100%				
Skill based Courses like Internship, Dissertation / Social Engagement and such similar Non-Teaching Credit Courses, where the pedagogy does not lend itself to a typical L-T-P structure	Courses, with recommended weightages, shall concerned Program Regulations and Curriculu	l be specified in the				

The exact weightages of Evaluation Components shall be clearly specified in the concerned PRC and respective Course Plan.

Normally, for Practice/Skill based Courses, without a defined credit structure (L–T–P) [NTCC], but with assigned Credits (as defined in Clause **Error! Reference source not found.** of the Academic Regulations), the method of evaluation shall be based only on Continuous Assessments. The various components of Continuous Assessments, the distribution of weightage among such components, and the method of evaluation/assessment, shall be as decided and indicated in the Course Plan/PRC. The same shall be approved by the respective DAC.

12.6 Minimum Performance Criteria:

12.6.1 Theory only Course and Lab/Practice Embedded Theory Course

A student shall satisfy the following minimum performance criteria to be eligible to earn the credits towards the concerned Course:

- a. A student must obtain a minimum of 30% of the total marks/weightage assigned to the End Term Examinations in the concerned Course.
- b. The student must obtain a minimum of 40% of the AGGREGATE of the marks/weightage of the components of Continuous Assessments, Mid Term Examinations and End Term Examinations in the concerned Course.

12.6.2 Lab/Practice only Course and Project Based Courses

The student must obtain a minimum of 40% of the AGGREGATE of the marks/weightage of all assessment components in the concerned Course.

12.6.3 A student who fails to meet the minimum performance criteria listed above in a Course shall be declared as "Fail" and given "F" Grade in the concerned Course. For theory Courses, the student shall have to re-appear in the "Make-Up Examinations" as scheduled by the University in any subsequent semester, or, re-appear in the

End Term Examinations of the same Course when it is scheduled at the end of the following Semester or Summer Term, if offered. The marks obtained in the Continuous Assessments (other than the End Term Examination) shall be carried forward and be included in computing the final grade, if the student secures the minimum requirements (as per Clause 12.6.1, 12.6.2 of Academic Regulations) in the "Make-Up Examinations" of the concerned Course. Further, the student has an option to re-register for the Course and clear the same in the summer term/ subsequent semester if he/she wishes to do so, provided the Course is offered.

13 Additional clarifications - Rules and Guidelines for Transfer of Credits from MOOC, etc. - Note: These are covered in Academic Regulations

The University allows students to acquire credits from other Indian or foreign institutions and/or Massive Open Online Course (MOOC) platforms, subject to prior approval. These credits may be transferred and counted toward fulfilling the minimum credit requirements for the award of a degree. The process of transfer of credits is governed by the following rules and guidelines:

- **13.1** The transfer of credits shall be examined and recommended by the Equivalence Committee (Refer Error! Reference source not found. of Academic Regulations) and approved by the Dean Academics.
- **13.2** Students may earn credits from other Indian or foreign Universities/Institutions with which the University has an MOU, and that MOU shall have specific provisions, rules and guidelines for transfer of credits. These transferred credits shall be counted towards the minimum credit requirements for the award of the degree.
- **13.3** Students may earn credits by registering for Online Courses offered by *Study Web of Active Learning by Young and Aspiring Minds* (SWAYAM) and *National Program on Technology Enhanced Learning* (NPTEL), or other such recognized Bodies/

Universities/Institutions as approved by the concerned BOS and Academic Council from time to time. The concerned School/Parent Department shall publish/include the approved list of Courses and the rules and guidelines governing such transfer of credits of the concerned Program from time to time. The Rules and Guidelines for the transfer of credits specifically from the Online Courses conducted by SWAYAM/ NPTEL/ other approved MOOCs are as stated in the following Sub-Clauses:

- **13.3.1** A student may complete SWAYAM/NPTEL/other approved MOOCs as mentioned in Clause 13.3 of Academic Regulations and transfer equivalent credits to partially or fully complete the mandatory credit requirements of Discipline Elective Courses and/or the mandatory credit requirements of Open Elective Courses as prescribed in the concerned Curriculum Structure. However, it is the sole responsibility of the student to complete the mandatory credit requirements of the Discipline Elective Courses as prescribed by the Curriculum Structure of the concerned Program.
- **13.3.2** SWAYAM/NPTEL/ other approved MOOCs as mentioned in Clause 13.3 of Academic Regulations, shall be approved by the concerned Board of Studies.
- **13.3.3** Parent Departments may release a list of SWAYAM/NPTEL/other approved MOOCs for Pre-Registration as per schedule in the Academic Calendar or through University Notification to this effect.
- **13.3.4** Students may Pre-Register for the SWAYAM/NPTEL/other approved MOOCs in the respective Departments and register for the same Courses as per the schedule announced by respective Online Course Offering body/institute/ university.
- **13.3.5** A student shall request for transfer of credits only from such approved Courses as mentioned in Sub-Clause 13.3.2 above.

- **13.3.6** SWAYAM/NPTEL/other approved MOOCs Courses are considered for transfer of credits only if the concerned student has successfully completed the SWAYAM/NPTEL/other approved MOOCs and obtained a certificate of successful/satisfactory completion.
- **13.3.7** A student who has successfully completed the approved SWAYAM/NPTEL/ other approved MOOCs and wants to avail the provision of transfer of equivalent credits, must submit the original Certificate of Completion, or such similar authorized documents to the Dean/ Director/ HOD concerned, with a written request for the transfer of the equivalent credits. On verification of the Certificates/Documents and approval by the Dean/Director/HOD concerned, the Course(s) and equivalent Credits shall be forwarded to the COE for processing of results of the concerned Academic Term.
- **13.3.8** The credit equivalence of the SWAYAM/NPTEL/other approved MOOCs are based on Course durations and/or as recommended by the Course offering body/institute/university. The Credit Equivalence mapped to SWAYAM/ NPTEL approved Courses based on Course durations for transfer of credits is summarised in Table shown below. The Grade will be calculated from the marks received by the Absolute Grading of Academic Regulations.

Table	Table 2: Durations and Credit Equivalence for Transfer of Credits					
from SWAYAM-NPTEL/ other approved MOOC Courses						
S1 .	Sl. Course Duration Credit Equivalence					
No.	No.					
1	4 Weeks	1 Credit				
2	8 Weeks	2 Credits				
3	12 Weeks	3 Credits				

- **13.3.9** The maximum permissible number of credits that a student may request for credit transfer from MOOCs shall not exceed 20% of the mandatory minimum credit requirements specified by the concerned Program Regulations and Curriculum for the award of the concerned Degree.
- **13.3.10** The University shall not reimburse any fees/expense; a student may incur for the SWAYAM/NPTEL/other approved MOOCs.
- **13.4** The maximum number of credits that can be transferred by a student shall be limited to forty percent (40%) of the mandatory minimum credit requirements specified by the concerned Program Regulations and Curriculum for the award of the concerned Degree. However, the grades obtained in the Courses transferred from other Institutions/MOOCs, shall not be included in the calculation of the CGPA.

14. Structure / Component with Credit Requirements Course Baskets & Minimum Basket wise Credit Requirements

The BCom (Integrated with CMA(US)) Program Structure (2024-2027) has a total of 125 credits. Table 3 summarizes the type of baskets, number of courses under each basket and the associated credits that are mandatorily required for the completion of the Degree.

Та	Table 3: BCom (Integrated with CMA(US)) 2024-2027: Summary of Mandatory Courses and Minimum CreditContribution from various Baskets				
S1. No.	Baskets	Credit Contribution			
1	Major Core Courses	63			
2	Ability Enhancement Courses (AEC)	8			
3	Skill Enhancement Courses (SEC)	7			
	a) Internship	2			
	b) Dissertation	6			
4	Value Added Courses (VAC)	6			
5	Minor Stream Courses	24			
6	Multidisciplinary Open Electives	9			
	Total Credits	125 (Minimum)			

15. Minimum Total Credit Requirements of Award of Degree

A minimum of 125 credits is required to be eligible for the award of BCom (Integrated with CMA(US)) degree.

16. Other Specific Requirements for Award of Degree, if any, as prescribed by the Statutory Bodies

- 16.1 The award of the Degree shall be recommended by the Board of Examinations and approved by the Academic Council and Board of Management of the University.
- 16.2 A student shall be declared to be eligible for the award of the concerned Degree if she/he:
 - a. Fulfilled the Minimum Credit Requirements and the Minimum Credits requirements under various baskets.
 - b. Secure a minimum CGPA of 4.50 in the concerned Program at the end of the Semester/Academic Term in which she/he completes all the requirements for the award of the Degree as specified in Sub-Clause a of Academic Regulations;
 - c. No dues to the University, Departments, Hostels, Library, and any other such Centres/ Departments of the University; and
 - d. No disciplinary action is pending against her/him.

Table 3.1 : List of Major Core Courses (CC)						
S.no	Course Name	L	Т	Р	C	
1	Basics of Financial Accounting	3	1	0	4	
2	Managerial Economics	4	0	0	4	
3	Corporate Governance and Business Ethics	3	0	0	3	
4	Human Resources Management	3	0	0	3	
5	Business Statistics	3	0	0	3	
6	Financial Planning and Performance	3	0	0	3	
7	Financial Analytics and Control	3	0	0	3	
8	Principles of Management	3	0	0	3	
9	Corporate Accounting	3	1	0	4	
10	Corporate Law and Practices	3	0	0	3	
11	Advanced Corporate Accounting	3	1	0	4	
12	Banking and Insurance	3	0	0	3	
13	Income Tax	4	0	0	4	
14	Strategic Financial Management - I	3	0	0	3	
15	Strategic Financial Management – II	3	0	0	3	
15	Corporate Taxation and GST	4	0	0	4	
16	Research Methodology	3	0	0	3	
17	Security Analysis and Portfolio Management	3	0	0	3	
18	Business Law	3	0	0	3	
Total N	No. of Credits				63	

	Table 3.2 : List of Ability Enhancement Courses (AEC)							
S.No.	Course Name	L	Т	Р	C			
1	Mastering English Communication	3	0	0	3			
2	Business English	3	0	0	3			
3	Sarala Kannada/ Savi Kannada/ Introduction to French Language	2	0	0	2			
	Total No. of Credits							

Table	Table 3.3 : List of Skill Enhancement Courses (SEC)							
S.No.	Course Name	L	Т	Р	C			
1	Basics of Excel	1	0	2	2			
2	Advanced Excel	1	0	2	2			
3	3 Data Analysis for Decision Making 1 1 2							
Total	Total No. of Credits							

S.No	Course Name	L	Т	P	C
1	Introduction to Soft Skills	0	0	2	1
2	Employability for Young Professionals	0	0	2	1
3	Corporate Communication	0	0	2	1
4	Introduction to Aptitude	0	0	2	1
5	Preparedness for Interview	0	0	2	1
6	6 Social Immersion Project 0 0 0				
Total No. of Credits					

		Offered in IV Semester				
		(Students to choose any two courses)				
Sl. No.	Course Code	Course Name	L	Т	Р	С
1	COM3056	Mergers and Acquisitions	3	0	0	3
2	BBA3007	Financial Modelling	3	0	0	3
3	BBA2035	Indian Financial System	3	0	0	3
		Offered for V Semester – Accounting & Taxation B	asket			
		(Students to choose any four courses)				
1	COM3053	Accounting Information Systems	3	0	0	3
2	COM3054	Advanced Accounting	3	0	0	3
3	COM3055	International Financial Reporting Standards	3	0	0	3
4	COM3057	Costing Techniques for Managerial Decisions	3	0	0	3
5	COM3059	Auditing Principles and Practices	3	0	0	3
		Offered for VI Semester - Accounting & Taxation I	Basket			
		(Students to choose any two courses)				
1	COM3052	International Auditing and Assurance	3	0	0	3
2	BFI3010	International Financial Management	3	0	0	3
3	COM3058	Tax Planning and Administration	3	0	0	3
4	COM3060	International Accounting	3	0	0	3
		Offered for V Semester – Banking & Finance Bas	sket			
		(Students to choose any four courses)				
1	COM3040	Regulatory Framework of Banking	3	0	0	3
2	COM3042	Investment Analysis	3	0	0	3
3	COM3044	Advanced Financial Management	3	0	0	3

4	COM3045	Stock and Commodity Market	3	0	0	3
5	COM3047	Financial Markets and Services	3	0	0	3
	Offered for VI Semester – Banking & Finance Basket					
	(Students choose any two courses)					
1	COM3041	Fintech	3	0	0	3
2	COM3043	Risk Management in Banking	3	0	0	3
3	COM3046	Forex Management	3	0	0	3
4	BFI3006	International Banking and Finance	3	0	0	3

Table 3.6	Table 3.6 : Multidisciplinary Open Electives *- Minimum of 9 credits is to be earned by the student.								
Sl. No.	Course Code	Course Name	L	Т	Р	С			
1	DES2001	Design Thinking	3	0	0	3			
2	LAW2015	Cyber Law	3	0	0	3			
3	BAJ1026	Multimedia Story Telling	3	0	0	3			
4	BAJ1028	Content Creation for Social Media	3	0	0	3			

*Open Electives courses offered by other schools in a semester and as approved by the BOS will be added to the above list and will be made available for the students for Pre Registration.

18. Practical/Skill based Courses - Internships/ Dissertation/Project Work

Practical / Skill based Courses like internship, dissertation, Social immersion project , and such similar courses, where the pedagogy does not lend itself to a typical L-T-P-C Structure as defined in Clause 5.1 of the Academic Regulations, are simply assigned the number of Credits based on the quantum of work / effort required to fulfil the learning objectives and outcomes prescribed for the concerned Courses. Such courses are referred to as Non-Teaching Credit Courses (NTCC). These Courses are designed to provide students with hands-on experience and skills essential for their professional development. These courses aim to equip students with abilities in problem identification, root cause analysis, problem-solving, innovation, and design thinking through industry exposure and project-based learning. The expected outcomes are first level proficiency in problem solving and design thinking skills to better equip BCom (Integrated with CMA(US)) graduates for their professional careers. The method of evaluation and grading for the Practical / Skill based Courses shall be prescribed and approved by the concerned Departmental Academic Committee (refer Annexure A of the Academic Regulations). The same shall be prescribed in the Course Handout.

Internship

A student may undergo an internship for a period of 6 to 8 weeks in a company or organization during the Semester Break between 4th and 5th semester subject to the following conditions:

- **18.1.1** The Internship shall be in conducted in accordance with the Internship Policy prescribed by the School from time to time.
- **18.1.2** A student may opt for Internship in an Industry / Company/ Organization or academic / research institution of her / his choice, subject to the condition that the concerned student takes the responsibility to arrange the Internship on her / his own. Provided further, that the Industry / Company / Organization or academic / research institution offering such Internship confirms to the University that the Internship shall be conducted in accordance with the Program Regulations and Internship Policy of the School.
- **18.1.3** A student selected for an Internship in an industry / company or academic / research institution shall adhere to all the rules and guidelines prescribed in the Internship Policy of the School.

18.1.4 As per the Academic Regulations, 'S' grade is awarded for "satisfactory completion" of the Internship and 'NC' grade is awarded for "non-completion" of the Internship. The student who receives the "NC" grade shall repeat the Internship, until the concerned student secures the "S" grade in the Internship . The "S" and "NC" grades is subject to fulfilling the requirements as stated in the course plan and do not carry grade points. Hence not included in the SGPA, CGPA computations.

18.2 Dissertation

Every student shall, carryout dissertation under the overall supervision of the supervisor(s) during the VI semester of the program.

- 18.2.1 The dissertation offers an opportunity to the student(s) to explore a topic in depth. The dissertation would entail an investigation, together with the written report and interpretation thereof. The dissertation could either be of an exploratory type or a prescriptive type with a focus on its applicability to management situations. It may be a case study, a study of a policy problem, a historical study, development of a new method, comparison of two or more methods, formulation and testing a hypothesis relevant to some areas of management. The dissertation can also be field/library-based study or both. Normally, only a faculty member of the school concerned shall be allowed to supervise a dissertation. If the topic of a dissertation warrants, at the most two faculty members of the same School may be allowed to supervise a dissertation/project work. Considering the interdisciplinary nature of the work involved a faculty from other School and/or from industry/corporate organization active in the area in which the work is being carried may be allowed, to be associated as a co-supervisor.
- 18.2.2 The Faculty Coordinator(s) shall, in consultation with the Dean concerned, finalize the topic for dissertation along with the name(s) of the supervisor(s) at the beginning of Semester VI. For this purpose, the Coordinator shall take into account the relevance of the topic on which the candidate proposes to work. However, the Coordinator may, ifhe considers it necessary or expedient, ask a student to carry out dissertation on a topic other than the topic proposed by the student and/or under a supervisor other than the one under whom the student proposed to carryout his/her dissertation.

- 18.2.3 Midcourse alteration/ modification in the scope of dissertation would need explicit approval from the Dean of the School. The Coordinator shall prepare a list comprising the names of the students, topic allotted to each of them along with the name of the supervisor(s) and submit it to the Dean.
- 18.2.4 A certificate in the prescribed format to the effect that the dissertation carried out by the student independently or in collaboration with other student(s) issued by the Supervisor(s) concerned and endorsed by the Faculty Coordinator concerned, shall form the part of the submission for evaluation.
- 18.2.5 Every student who spends a specified period of time in an industry/organization/institute for reasons of work related to his/her dissertation, with prior permission from the Faculty Coordinator concerned will explicitly acknowledge working in the relevant industry/organization/institute.
- 18.2.6 The dissertation should typically be between 30 to 50 pages. Students are required to submit their dissertation in the VI Semester within the specified timeframe. If a student fails to submit the dissertation by the deadline, they will be assigned a placeholder grade 'I' in cases of exceptional circumstances, such as medical emergencies or the death of an immediate family member. In all other cases, a grade of 'F' will be awarded. The student will be required to repeat the dissertation in the appropriate semester of the following academic session, provided that other regulations allow for the continuation of their studies at the University...

18.2.7 The student shall submit to Program Coordinator one printed soft bound copy of his/her dissertation.

- 18.2.8 An Assessment Committee constituted by the Dean / Director/ HOD of the School comprising internal and external membersshall conduct Viva-Voce on dissertation.
- **18.2.9** The Evaluation components for dissertation and the respective weightages are detailed in Table 5:

Table - 5								
Dissertation Evaluation Components and Weightage								
Evaluation Components	Weightage (of the total marks)							
Dissertation Report	50 %							
Supervisor Evaluation and	20%							
Feedback								
Viva-Voce	30 %							

18.3 Social Immersion Project

The objective of a Social Immersion Project is to sensitize and inculcate commitment to social and environmental issues and make a contribution through service and experiential learning. The outcome is to produce graduates who are sensitized and committed to serving the social and environmental needs of society. The Social Immersion Project is a 1-credit course involving 15 hours of engagement, which may be completed either in one continuous session or through periodic intervals with one or more organizations. The student is required to complete this during the 6th Semester of the Program. The nature and details of the Social Immersion Project shall be approved by the concerned Departmental Academic Committee (DAC). As per the Academic Regulations, the 'S' grade is awarded for "satisfactory completion" of the Course and 'NC' grade is awarded for "non-completion" of the Course. The student who receives the "NC" grade shall repeat the Social Immersion Project (it may be another type of Project as approved by the concerned DAC) until the concerned student secures the "S" grade in the Social Immersion Project. The "S" and "NC" grades is subject to fulfilling the requirements as stated in the course plan and do not carry grade points. Hence this is not included in the SGPA, CGPA computations.

19. List of MOOC (NPTEL) Courses

The MOOC Courses list will be announced by the school at the time of Pre-Registration for the respective Semester post approval from DAC and BOS.

			SI	EMEST	FER I				
SL No	COURSE CODE	COURSE NAME	L	Т	Р	C	Skill Development	Focus Areas	Course Type
1	BCH2001	Basics of Financial Accounting	3	1	0	4	EM/ EN	HP/ GS	Major Core
2	BBA2045	Principles of Management	3	0	0	3	S	HP/GS	Major Core
3	BSE2090	Managerial Economics	4	0	0	4	S/ EN	S/ EN	Major Core
4	SOC1001	Corporate Governance and Business Ethics	3	0	0	3			Major Core
5	BBA2068	Human Resources Management	3	0	0	3			Major Core
6	SOC2003	Business Statistics	3	0	0	3	F		Major Core
7	ENG1016	Mastering English Communication	3	0	0	3	S/ EM		AEC
8	PPS1001	Introduction to Soft Skills	0	0	2	1	S/ EM/ EN	HP	VAC
		TOTAL			1	24			

20. Recommended Semester Wise Course Structure / Flow including the Programme / Discipline Elective Paths / Options

SEMESTER II										
SL No	COURSE CODE	COURSE NAME	L	Т	Р	C	Skill Developmen t	Focus Areas		
1	COM2008	Corporate Accounting	3	1	0	4	EM / EN		Major Core	
2	MAH2013	Financial Planning and Performance	3	0	0	3	EM / EN	HP	Major Core	
3	COM2019	Corporate Law and Practices	3	0	0	3	F/ EM/ EN	GS	Major Core	
4	LAW2015	Cyber Law	3	0	0	3			Multidisciplinary	
5	ENG2020	Business English	3	0	0	3	F		AEC	
6	KAN1002/ KAN2002/ FRL 1002	Sarala Kannada / Savi Kannada / Introduction to French Language	2	0	0	2			AEC	
7	BBA1015	Basics of Excel	1	0	2	2	S / EN	HP	SEC	
8	PPS1006	Employability for Young Professionals	0	0	2	1	S/ EM/ EN	HP	VAC	
		TOTAL				21				

				SEM	ESTER	R III			
SL No	COURSE CODE	COURSE NAME	L	Т	Р	C	Skill Developme nt	Focus Areas	Course Type
1	MAH2011	Financial Analytics and Control	3	0	0	3	S / EN	HP/ GS	Major Core
2	COM3096	Advanced Corporate Accounting	3	1	0	4	S/ EN	HP/ GS	Major Core
3	SOC2002	Banking and Insurance	3	0	0	3	EM / EN	HP	Major Core
4	COM2015	Income Tax	4	0	0	4	EM / EN	HP	Major Core
5	Multidisciplina ry – 2	Multidisciplinary –2	3	0	0	3			Multidisciplinary
6	BBA2025	Advanced Excel	1	0	2	2	EM / EN	HP	SEC
7	PPS3019	Corporate Communication	0	0	2	1	S/ EM/ EN	HP	VAC
		TOTAL				20			

	SEMESTER IV									
SL No	COURSE CODE	COURSE NAME	L	Т	Р	C	Skill Development	Focus Areas	Course Type	
1	MAH2007	Strategic Financial Management – I	3	0	0	3	EM / EN	HP	Major Core	
2	COM3062	Corporate Taxation and GST	4	0	0	4	EM / EN		Major Core	
3	BBA2041	Research Methodology	3	0	0	3	S		Major Core	
4	Multidisciplinar y - 3	Multidisciplinary –3	3	0	0	3			Multidisciplinar y	
5	CHE1020	Environmental Studies and Sustainable Development	2	0	0	0			Multidisciplinar y	
6	BSE1020	Data Analysis for Decision Making	1	1	2	3			SEC	
7	PPS4002	Introduction to Aptitude	0	0	2	1	S/ EM/ EN	HP	VAC	
8	BCOMXXX	Discipline Elective – I	3	0	0	3	EM / EN	HP	Minor Stream	
9	BCOMXXX	Discipline Elective -II	3	0	0	3	EM / EN	HP	Minor Stream	
		TOTAL				23				

	SEMESTER V										
SL No	COURSE CODE	COURSE NAME	L	Т	Р	C	Skill Development	Focus Areas	Course Type		
1	BFI3001	Security Analysis and Portfolio Management	3	0	0	3	S/ EN		Major Core		
2	BBA2042	Business Law	3	0	0	3	S/ EN		Major Core		
3	MAH2008	Strategic Financial Management – II	3	0	0	3	EM / EN	HP	Major Core		
4	BCOMXXX	Discipline Elective – IV	3	0	0	3	EM / EN	HP	Minor Stream		
5	BCOMXXX	Discipline Elective – IV	3	0	0	3	EM / EN	HP	Minor Stream		
6	BCOMXXX	Discipline Elective – V	3	0	0	3	EM / EN	HP	Minor Stream		
7	BCOMXXX	Discipline Elective – VI	3	0	0	3	EM / EN	HP	Minor Stream		
8	PPS3018	Preparedness for Interview	0	0	2	1	S/ EM/ EN	HP	VAC		
9	SOC3002	Internship	-	-	-	2	S/ EM/ EN	ES	Internship		
		TOTAL				21					

SEMESTER VI									
SL No	COURSE CODE	COURSE NAME	L	Т	Р	С	Skill Develo pment	Focus Areas	Course Type
1	SOC4002	Dissertation	-	-	-	6	S/ EM/ EN	ES	Dissertation
2	BCOMXXX	Discipline Elective - VII	3	0	0	3	EM / EN	HP	Minor Stream
3	BCOMXXX	Discipline Elective - VIII	3	0	0	3	EM / EN	HP	Minor Stream
4	SOC1003	Social Immersion Project	-	-	-	1	S		VAC
		TOTAL				13			

21. Course Catalogues

Course Code:	Course Title: Financial		3	1	0	4
SOC2001	Accounting	L- T- P- C				
Version No.	1.0					
Course Pre-	Basic Communication					
requisites	Basic Mathematical Cal	culation.				
Anti-requisites	Nil					
Course Description		s concerned with understa rate body which help the stu				
Course Out Comes	CO1: Understand the A CO2: Illustrate Account CO3: Illustrate the finan CO4: Understand the R	ting Cycle. ncial statements of corporate		ple to:		
Course objective	The objective of the cou	urse is to familiarize the learn nt through <mark>Problem Solving</mark>			ots of Financi	al Accounting and
Module 1	Introduction to Basic Accounting			5 Session	S	
Topics:	· • • • •	· · · · · ·				
0	1 0 0	ifference between book-kee		C	,	
		ccounting; Users of accounti			their needs;	Accounting concept and
Conventions, Accou	inting Standards, Ind. AS	5 and IFRS (Meaning, Differe	ences and I	ict)		

Mod	ule 2	Book	-Keeping				10 s	sessions		
Topic	cs: Accountin	g Cycle	2:				I			
Jourr	nal: Rules of J	ournali	zing, Journal En	ries; Ledger: Le	dger	Posting; Trial E	Balance	; Books of ori	ginal entry (Subsidiary B	ooks)
-Casł	h Book (Three	Colum	n), Purchases boo	ok, Sales book, F	Purcha	ases return boo	oks, Sale	es returns bo	ok, Journal proper (Simpl	le
Prob	lems).									
Mod	11/0 3		aration of				10 9	Sessions		
wiou	ule 5	Final	Accounts.				10.5	565510115		
Finar	ncial Statement	t- Prepa	aration of Tradin	g and Profit and	l loss	account -Incon	ne State	ement as per	company Act 2013 and Ba	alance
sheet	t of Corporate	body.								
		ROY	ALTY							
Mod	Addule A					10 c) sessions			
	ule 4	ACC	OUNTS				10 5	sessions		
						11 A				/D 1
Mear	ning and Defin	ition of	Royalty-Special				– Land	lord, Tenant,	Output, Minimum Rent/	
Mear Rent,	ning and Defin , Short Workin	ition of gs, Rec	Royalty-Special	t Workings. Me	ethods	s of Recoupmer	– Land nt of Sh	lord, Tenant, ort Workings	Output, Minimum Rent/ s – Fixed Method and Floa	
Mear Rent,	ning and Defin , Short Workin	ition of gs, Rec	Royalty-Special	t Workings. Me	ethods	s of Recoupmer	– Land nt of Sh	lord, Tenant, ort Workings		
Mear Rent,	ning and Defin , Short Workin	ition of gs, Rec	Royalty-Special	t Workings. Me	ethods	s of Recoupmer	– Land nt of Sh	lord, Tenant, ort Workings		
Mear Rent,	ning and Defin , Short Workin 10d-Problems o	ition of gs, Rec	Royalty-Special oupment of Shor ertainment of Roy	t Workings. Me	ethods	s of Recoupmer	– Land nt of Sh	lord, Tenant, ort Workings able.		
Mear Rent,	ning and Defin , Short Workin	ition of gs, Rec	Royalty-Special	t Workings. Me	ethods	s of Recoupmer	– Land nt of Sh	lord, Tenant, ort Workings		
Mear Rent, Meth	ning and Defin , Short Workin nod-Problems o Module 5	ition of gs, Rec on Asce	Royalty-Special oupment of Shor ertainment of Roy Branch Accounts	t Workings. Me valty Payable - F	ethods Prepar	s of Recoupmer ration of Analy	– Land nt of Sh ⁄tical Ta	lord, Tenant, oort Workings able. 10 Sessions	s – Fixed Method and Floa	ating
Mear Rent, Meth Mear	ning and Defin , Short Workin nod-Problems o Module 5 ning of Branch	ition of gs, Rec on Asce Accourt	Royalty-Special oupment of Shore ertainment of Roy Branch Accounts nts -Objectives an	rt Workings. Me valty Payable - F	ethods Prepar	s of Recoupmer ration of Analy anch Accountin	- Land nt of Sh /tical Ta	lord, Tenant, ort Working able. 10 Sessions es of Branches	5 – Fixed Method and Floa 5 – Meaning and features	of
Mear Rent, Meth Mear Depe	ning and Defin , Short Workin nod-Problems o Module 5 ning of Branch endent Branche	ition of gs, Rec on Asce Accour es, Inde	E Royalty-Special oupment of Shor ertainment of Roy Branch Accounts nts -Objectives ar pendent Branch	rt Workings. Me valty Payable - F nd Advantages o es and Foreign E	ethods Prepar of Bra Branch	s of Recoupmer ration of Analy anch Accountin hes-Methods of	- Land nt of Sh rtical Ta ng Type f maint	lord, Tenant, ort Workings able. 10 Sessions es of Branches aining books	s – Fixed Method and Floa	of
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Mear Rent, Meth Mear Depe - Det Targe Proje	ning and Defin , Short Workin nod-Problems of Module 5 ning of Branch endent Branche btors System- a eted Applicatio	Account Accoun	Royalty-Special oupment of Shore ertainment of Roy Branch Accounts Ints -Objectives and pendent Branche nment of Profit of pols that can be u	t Workings. Me valty Payable - F and Advantages of es and Foreign E or Loss of Branch sed: PPT, Vide pe of Project / A	ethods Prepar of Bra Branch h und eos an	s of Recoupmer ration of Analy anch Accountin hes-Methods of ler Debtors Sys nd board & Cha	- Land nt of Sh ztical Ta ng Type f maint stem - F alk Met d for thi	lord, Tenant, nort Workings able. 10 Sessions es of Branches aining books Problems. hod is course:	5 – Fixed Method and Floa 5 – Meaning and features of accounts by the Head	of
Mear Rent, Meth Mear Depe - Del Targe Proje Prepa	ning and Defin , Short Workin nod-Problems of Module 5 ning of Branch endent Branche btors System- a eted Applicatio ect work/Assig aration of fina	Account Account ascertai	Royalty-Special oupment of Shore ertainment of Roy Branch Accounts Ints -Objectives an pendent Branche nment of Profit of pols that can be u Mention the Ty atements of a sol	t Workings. Me valty Payable - F nd Advantages of es and Foreign E or Loss of Branch sed: PPT, Vide pe of Project / A e proprietor taki	ethods Prepar of Bra Branch h und eos an	s of Recoupmer ration of Analy anch Accountin hes-Methods of ler Debtors Sys nd board & Cha	- Land nt of Sh ztical Ta ng Type f maint stem - F alk Met d for thi	lord, Tenant, nort Workings able. 10 Sessions es of Branches aining books Problems. hod is course:	5 – Fixed Method and Floa 5 – Meaning and features	of
Mear Rent, Meth Mear Depe - Del Targe Proje Prepa	ning and Defin , Short Workin nod-Problems of Module 5 ning of Branch endent Branche btors System- a eted Applicatio ect work/Assig aration of fina	Account Account ascertai	Royalty-Special oupment of Shore ertainment of Roy Branch Accounts Ints -Objectives and pendent Branche nment of Profit of pols that can be u	t Workings. Me valty Payable - F nd Advantages of es and Foreign E or Loss of Branch sed: PPT, Vide pe of Project / A e proprietor taki	ethods Prepar of Bra Branch h und eos an	s of Recoupmer ration of Analy anch Accountin hes-Methods of ler Debtors Sys nd board & Cha	- Land nt of Sh ztical Ta ng Type f maint stem - F alk Met d for thi	lord, Tenant, nort Workings able. 10 Sessions es of Branches aining books Problems. hod is course:	5 – Fixed Method and Floa 5 – Meaning and features of accounts by the Head	of

Text book

Anil Kumar Rajesh Kumar And Mariyappa, Himalaya Publication House.

Reference Books

S.N.Maheswari Introduction to Accounting, Vikas Publishing House, NewDelhi. M.C.Shukla, T.S.Grewal and S.C. Gupta – Advanced Accounts, S.Chandand Company Ltd., New Delhi. DK Goel, Rajesh Goel, Shelly Goel-Analysis of Financial Statements Including Project Work, Arya Publication, New Delhi. DK Goel, Rajesh Goel, Shelly Goel -Basic Accounting, Arya Publication, New Delhi.

PU library link

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/ARA-09-2021-0177/full/html https://www-emerald-com-presiuniv.knimbus.com/insight/search?q=book+keeping+and+accounting&showAll=true

Topics relevant to SKILL DEVELOPMENT: XXXXXX for Skill Development through Problem Solving methodologies . This is attained through assessment component mentioned in course handout

0	
Catalogue	Dr. Thoufeeq
prepared by	
Recommended by	4th Board of Studies, 11th July, 2024
the Board of	
Studies on	
Date of Approval	24th Academic Council meeting held on 3rd August 2024
by the Academic	
Council	

Course Code:	Course Title: Principles of		3	0	0	3
BBA2045	Management	L- T- P- C				

	Type of Core: Major Core				
Version No.	1.0				
Course Pre-	Basic Communication				
requisites	General Knowledge in Business Management				
	Knowledge about different organizational structures				
	Knowledge of Managerial Activities				
Anti-requisites	NIL				
Course Description	 and its evolution. It provides the insights into the management, functions of Planning, organizing, lead and controlling and its impact in business environment. It discusses the necessary skills and function required for an effective employee to become a manager in the business world. The students will get to keep the various motivational theories and leadership styles that will imbibe them to handle and deal in organizational setup. The students will also get the flare of understanding of various communication methods and techniques that work around in an organizational set up. Over all, it enables student analyze and understand changing business environment. The objective of the course is to familiarize the learners with the concepts of Principles of Management 				
Course Objective	and controlling and its impact in business environment. It discusses the necessary skills and funct required for an effective employee to become a manager in the business world. The students will get to ke the various motivational theories and leadership styles that will imbibe them to handle and deal is organizational setup. The students will also get the flare of understanding of various communic methods and techniques that work around in an organizational set up. Over all, it enables studen analyze and understand changing business environment.	hotions know in an ication ents to			
Course Objective Course Out Comes	 and controlling and its impact in business environment. It discusses the necessary skills and functive required for an effective employee to become a manager in the business world. The students will get to be the various motivational theories and leadership styles that will imbibe them to handle and deal is organizational setup. The students will also get the flare of understanding of various communic methods and techniques that work around in an organizational set up. Over all, it enables studer analyze and understand changing business environment. The objective of the course is to familiarize the learners with the concepts of Principles of Management 	hotions know in ar ication ents to			

Module 1	Managem ent Introducti on	ase study	Case study and class discussion on Managerial Skills/ Management Objectives	11 Sessions
Development of Ma	-	ontribution b	ons and Principles of Management, Mar by Taylor and Henry Fayol Management by	0
Module 2	dule 2 Planning C		Case study and class discussion Decision Making Process Review the Article	10 Sessions
Ũ	oncept and Process, Communication Gaj	o, Organisatio	1 0	pes of Communication, Barriers
Module 3	Organizing	Case Study	Case study and class discussion Case Study on Organizing Review the Article	10 Sessions
	Nature, Principles and Nature, Performance Ap	-	nce. Centralization and Decentralization, 9 gation of Authority	Staffing, Man Power Planning,
Module 4	Motivation and Direction	Case Study	Case study and class discussion on Leadership and Controlling aspects	10 Sessions
Direction- Concept,	Nature, Process and	Methods: Co	ristics of Motivation. Leadership – Concept on trolling – Concept, Nature, Process and Te	-
Targeted Application	nment: Mention the	Type of Proj	T, Videos and board & Chalk Method ect/Assignment proposed for this course: ubmitted where the students will have to ide	antify the different management

2. Assignment 2: The students will be divided into groups and group discussions will be done on the existing problems in the decision-making case studies. (Participative Learning)

Reference

Text book

- 1. Principles of Management: An Analysis of Managerial Functions, by Harold Koontz (Author), Cyril O'Donnell
- 2. Principles and Practice of Management by L.M Prasad

Reference

- 1. R1:https://books.google.co.in/books?id=hgsBEAAAQBAJ&printsec=frontcover&redir_esc=y#v=onepage&q&f=false
- 2. R2: <u>https://www.geeksforgeeks.org/14-principles-of-management-by-henri-fayol/</u>
- 3. R3:<u>https://books.google.co.in/books/about/Principles_and_Practice_of_Management.html?id=TFL-mgEACAAJ&redir_esc=y</u>

PU library link

https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=TEXTBOOK_LIB RARY01_06082022_371

https://open.umn.edu/opentextbooks/textbooks/34

E resources:

https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=TEXTBOOK_LIB RARY01_06082022_371

https://open.umn.edu/opentextbooks/textbooks/34

Case Studies

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/02621710410546669/full/html

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/AAAJ-09-2013-1480/full/html

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/09544789410062812/full/html

https://www-emeral	https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/EJTD-10-2019-0184/full/html					
https://www-emeral	https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/HRMID-07-2015-0127/full/html					
https://www-emeral	https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/IJPSM-02-2022-0046/full/html					
https://www-emeral	ld-com-presiuniv.knimbus.com/insight/content/doi/10.1108/00251749910252076/full/html					
https://www-emeral	ld-com-presiuniv.knimbus.com/insight/content/doi/10.1108/IJMPB-06-2015-0047/full/html					
NPTEL link	https://nptel.ac.in/courses/110107150					
https://nptel.ac.in/com	urses/110107150 https://nptel.ac.in/courses/110107150					
https://nptel.ac.in/com	urses/110107150 https://nptel.ac.in/courses/110107150					
https://nptel.ac.in/com						
Topics relevant to S	SKILL DEVELOPMENT: : Leadership Style for Skill Development through Participative Learning					
Techniques. This is a	attained through assessment component mentioned in course handout.					
Catalogue prepared						
by	Associate Professor					
	School of Commerce					
Recommended by	4th Board of Studies, 11th July, 2024					
the Board of						
Studies on						
Date of Approval	24th Academic Council meeting held on 3rd August 2024					
by the Academic						
Council						

Course Code: BSE2090	Course Title: Managerial Economics Type of Course: Major Core	L-T-P-C	4	0	0	4
Version No.	1.0					

Course Pre-requisites	Elementary Knowled	lge of Economics				
Anti-requisites	Nil					
Course Description	The course is conceptual in nature and will help the students to gain knowledge about econo					
-	-	-	ning of an economy. Post comple			
	-		of how businesses have to respond			
	environment.	1 0	1			
Course Out Comes	On successful completion o	f the course the students	s shall be able to:			
	CO1: Describe the factors in					
	CO2: Explain the theory of					
	CO3: Discuss the type of m	arkets (Comprehension	ı)			
	CO4: Summarize key conce			omprehension)		
	CO5 : Review the change in	the economic policy wi	th changing business decisions (Comprehension)		
Course objective	Student will be able to deve	lop SKILL through PRC	BLEM SOLVING TECHNIQUE s	such as case study		
	analysis, course project.					
Course Content:						
	Introduction to		Case study on PPF and its			
Module 1	Microeconomics and Consumption Decision	Case study	practical usage to solve the problem of choice	15 Sessions		
Introduction to Economi	cs and definitions - Factors of	production - The circula	r flow of economic activity Choic	ce as an economic		
problem-Opportunity co	ost, PPF. Law of demand, pri	ice quantity relationshi	p, determinants, exceptions - D	emand schedule,		
equations and diagrams	s, shift and movement along	the demand curve. La	w of supply, determinants, shift	t and movement,		
	•		Demand, Categories of Price Elas			
	sticity of demand, cross price e	0	Ũ	5		
Module 2	Theory of Production and	Problem solving	Solving numerical for	10 sessions		
vionne z	Costs	Frodlem solving	understanding the	I TO SESSIONS		

			production function along with the costs and Revenue concepts	
diagrams – Three st Average, marginal a	n- The production function: short ages of production- concept of iso and total costs, equation, schedule es and diseconomies of scale at fir	oquant. Defining costs and and diagram – Cost curves	arginal and total product, equati various cost concepts – Fixed an	d variable cost
Module 3	Market Structure	Experiential learning	Identifying the different market structures and its real world examples	10 Sessions
Perfect competition- - Characteristics. Ol	-Features - profit maximization - M ligopoly –Features.	Monopoly, why and how the	ey arise – characteristics Monopo	listic competitio
Module 4	Key Concepts of Macroeconomics	Problem solving	Understanding the importance of Investment and consumption through the process of multiplier	10 Sessions
J	acroeconomics and Theory of Out nent functions) Aggregate Supply	1 1 5 5		e determination
Module 5	Key concepts of Macroeconomics and economic policy	Problem solving	Solving numerical to prove that all three methods of calculating National income will result in equivalent National Income	10 Sessions
Importance issues	of Macroeconomics -Circular flow	5	urement of National Income. Me ess, functions of a Central bank-C	0 1

Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:

3. Course project on types of market

Reference

Text book

3. Kaur, S., Mc. Eachern, W. A. (2016). Micro ECON A South-Asian Perspective. Cengage

Reference

Salvatore, D., Rastogi, K. R. (2020). Managerial Economics: Principles and Worldwide

Applications. Oxford Higher Education.

Mankiw, N. G.Taylor, M.P. (2017). Macro Economics, Cengage.

PU library link

https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=ECONBIZ_OPEN _1_23082022_371

E resources:

https://onlinecourses.swayam2.ac.in/imb19_mg16/preview

Topics relevant to SKILL DEVELOPMENT: : XXXXXXX for Skill Development through Problem Solving Methodologies					
This is attained through assessment component mentioned in course handout.					
Catalogue prepared by Dr. Meenakshi Y					
Recommended by the	4th Board of Studies, 11th July, 2024				
Board of Studies on					
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024				
Academic Council					

Course Code: SOC1001	Course Title: Corporate Governance and Business Ethics						
Version No.	1.0						
Course Pre- requisites	Basic CommunicationGeneral Knowledge in Business world						
Anti-requisites	Nil						
Course Description	This conceptual course provides a detailed overview of corporate governance and business ethics which guide organizations in articulating their systems and principles for stakeholders, as well as ethical theories. On successful completion of this course, the students will be able to identify fundamentals of ethics and corporate governance concepts necessary to yield good economic prosperity and social development.						
Course Out Comes	On successful completion of the course the student will be able to: CO1: Describe the principles of Corporate Governance (Remember) CO2: Review systems of Corporate Governance (Understand) CO3: Summarize the theories of ethics to real life (Understand) CO4: Classify various theories of business ethics (Apply)						
Course objective	The objective of the course is to familiarize the learners with the concepts of Corporate Governance and Business Ethics and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING TECHNIQUES.						
Course Content:							
Module 1	Introduction to Corporate Governance Presentation						
principles, factors aff	e: meaning, stakeholders and performance expectations, definition, scope, objectives, need, fundamental fecting the quality of corporate governance, issues in corporate governance, benefits of good corporate re Social Responsibility; framework of OECD principles.						

Module 2	Systems and Theories of Corporate Governance	Group Discussion	
Corporate Gove	rnance Models: Anglo American model, Germar	n model, Japanese model, I	ndian model. Theories of Corporate
Governance: Ag	ency Theory, Stewardship Theory, Stockholder/	Shareholder Theory. Corp	orate Governance during Covid-19
pandemic			
Module 3	Introduction to Business Ethics	Case study	
Ethics: meaning,	, definition; Scope: Normative ethics, Meta ethics,	Applied ethics; nature; Sou	rces: Morals and Values; Normative
Theories: Conse	quentialist theory, Psychological Egoism, Utilitari	anism, Deontological/ Kant	ian theory; Kohlberg's Six Stages of
Moral Developr	nent; Social Contract Theory by Hobbes; Social	Contract Theory by John L	ocke; Prisoner's dilemma; Code of
conduct and eth	ics for managers.		
Module 4	Ethical Practices	Case study	
Ethical issues in	employee- employer relations; environmental ethi	ics; ethics of consumer prote	
emptor; Ethical	issues in Finance, marketing, advertising; W	histleblowing: types of w	histleblowing, basic provisions of
-	Protection Act; Concept of Ethical hacking: Ethica	0 11	0 1
0 11	cation & Tools that can be used: PPT, Videos and	d Chalk & talk method	
D + 1 / 1	0		
Project work/As			
Presentation on	Ethical issues in functional areas.		
Presentation on Textbook:	Ethical issues in functional areas. Fernando (2011). Business Ethics and Corporate Go	Drin dalas D. 11.1	P. Durations, Damage Education

Reference books: d Reference Books:

R1: Balachandran V, & Chandrashekharan V, (2011). Corporate Governance, Ethics and social responsibility, PHI R2: Subhash Chandra Das (2013). Corporate Governance: Codes, Systems, Standards and Practices, PHI

R3: P K Ghosh (2014). Corporate Governance, CBS Publishers & Distributors.

R4: S.K.Bhatia (2013). Business Ethics and Corporate Governance, Deep & Deep Publication Pvt.Ltd. New Delhi.

E-Library resources Presidency university

History, ownership forms and corporate governance in India | Emerald Insight (knimbus.com)

Web Recourses-

G20/OECD Principles of Corporate Governance - OECD

The Normative Theories of Business Ethics: A Guide for the Perplexed | Business Ethics Quarterly | Cambridge Core

Topics relevant to SKILL DEVELOPMENT : Hofstede's 5 culture dimensions **Skill Development** through **participative learning** techniques. This is attained through assessment component as mentioned in the course handout.

1	0 1
Catalogue prepared	Dr. Annette
by	
Recommended by	4th Board of Studies, 11th July, 2024
the Board of Studies	
on	
Date of Approval by	24th Academic Council meeting held on 3rd August 2024
the Academic	
Council	

Course Code:	Course Title: BUSI	NESS STATISTICS			3			
SOC2003	L-T- 0						0	3
			I	P-C				
Version No.	2.0							
Course Pre-		cal skills						
requisites	Basic Analytical skills.Basic numeric skills.							
requisites	Dasic numeri	C SKIIIS.						
Anti-requisites								
Course	The course in busine	ess statistics intends to	provide st	udents	the	abil	ity to)
Description		lar events in business s						
	associate them quan	ititatively in business re	eporting a	nd deci	isior	n-ma	iking	,
	activities. It also makes capable the students to collect, process, analyze and							
	interpret business environment and various operations in a precise,							
	systematic and scientific manner							
Course	CO1. Recall the hist	oric development of th	e subject s	tatistic	s an	d m	etho	ds o
Outcomes		g and presenting statis						
	CO2. Discuss the statistical data							
	CO3. Recognize consistency of the statistical data							
	CO4. Compute association and relationship between statistical data							
	CO5. Practice constructing index numbers							
Course	This course is desig	ned to improve the leas	rner's SKI	LL DE	VEL	OPN	ЛЕN	ד T bי
Objective:		using PROBLEM SOLVING methodologies.						
Course		0						
Content:								
Module 1	Introduction			15	Ses	sior	าร	
		stics; Collection of data:						
		tion and tabulation; F		n of d	ata:	Gra	aphs	an
diagrams -Histog	grams and Ogives, Pie	diagram and Bar diag	rams.					

Module 2	Measures of		10 Sessions
	Central Tendency		
Measures of C	Central Tendency: Arit	hmetic N	lean, Median, Mode, Geometric Mean, and
Harmonic Mean	n; Quartiles.		
Module 3	Measures of		10 Sessions
	Dispersion		
Measures of Di	spersion: Range, Quar	tile Devia	tion, Mean Deviation and Standard Deviation
with coefficient	s, Coefficients of Variat	ion. Skev	ness: Bowley's and Karl Pearson's method
Module 4	Measures of		10 Sessions
	Association and		
	Regression		
			of correlation (raw data only), Spearman's Rank
Correlation; Reg	gression and Estimation	<u>1</u>	
Module 5	Index Numbers		10 Sessions
			ed in Computing Index Numbers; Methods:
			Paasche's Index Number, Fisher's Ideal Index
Number includ	ing Time Reversal Test	t (TRT) a	nd Factor Reversal Test (FRT); Consumer Price
	nily budget method		
	OCEDURE (PEDAGO		
	lving Numerical Probl		Modules 1,2,3,4 & 5
-	arning: All Modules 1,	2,3,4 & 5	
Self-learning: N			
0	–	-	ng of the primary data (Collected by primary
	topic - by student grou	± /	
			of the any Swayam & NPTEL Video Lecture
	ed (links given below)		
	-		of secondary data (secondary data collected
-	t of any firm/industry/i	nstitutio	n by each student)
Textbook	10 11 (0010) D	·	
1. Gupta, S.C. a	na Gupta, I. (2013). Bus	iness Sta	istics. Mumbai: Himalaya Publishing House

Reference books

1. Kothari, C.R. (2014). Research methodology: Methods and techniques. New Age International Publishers: New Delhi

2. Gupta, B.N. (2019). Business statistics. Uttarpradesh: SBPD publications

3. Anderson, D.R., Sweeny, D.J. and Williams, T.A. (2014). Statistics for business and economics. Cengage Learning India Private Limited.

Web based Resources

1. <u>https://online.stat.psu.edu/stat500/lesson/1/1.5/1.5.1</u>

2. Stigler, S.M. (1990). The history of statistics: the measurements of uncertainty before 1900. United States: Harvard University Press.

3. Godin, B. (2009). The culture of numbers: the origins and development of statistics on science (The project on the history and sociology of STI statistics, working paper, 40), Retrieved on 2nd December 2020 form: http://www.csiic.ca/PDF/Godin_40.pdf

Swayam & NPTEL Video Lecture Sessions

https://www.digimat.in/nptel/courses/video/111101003/L01.html

2. <u>https://www.digimat.in/nptel/courses/video/111105042/L01.html</u>

3. https://www.digimat.in/nptel/courses/video/110107114/L06.html

PU E-Library resources for articles:

1. 1.https://presiuniv.knimbus.com/user#/view

Detail?searchResultType=ECATALOGUE_BASED&unique_id=SPRINGER4_18

Topics relevant to SKILL DEVELOPMENT: Arithmetic Mean, Median, Mode, Harmonic Mean, Geometric Mean, Quartiles for **Skill Development through Problem Solving methodologies.** This is attained through assessment component mentioned in course handout.

Catalogue prepared by Dr. Shankargouda

Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	

Date of Approval by	24th Academic Council meeting held on 3rd August 2024
the Academic Council	

Course Code: BBA2068	Course Title: Human Resource Management	L-T- P- C	3	0	0	3		
Version No.	2.0			1	1			
Course Pre-requisites	Knowledge of Human Resource Management Knowledge of compensation as a part of Human Resource Management							
Anti-requisites	Nil							
Course Description	Course will enable the students to understand the concepts of compensation and its relevance from business perspective. The course is conceptual in nature and will enhance students' knowledge about various traditional and modern practices of compensation methods in adherence to the government policies on compensation. Students will be able to have a better understanding about designing a compensation policy in line with skills sets of employees and marketed standards in various business operate.							
Course Out Comes	On successful completion of the course, the student s CO 1: Describe the evolution of HRM and roles and CO 2: Outline the factors affecting Recruitment and CO 3: Describe the process of Human resources plan CO 4: Summarize the methods of Performance Appr CO 5: Illustrate the techniques of on the job and off the	responsil Selection ming and raisal.	oilities Proces Job de	SS.	Manager.			
Course Objective	The objective of the course is to familiarize the la Management and attain SKILL LEARNING TECHNIQUES.	earners w DEVELC			pts of Human hrough <mark>PARTIC</mark>			

Course Content:			
Module 1	Introduction to HRM	Presentation	9 Sessions
Topics: Introduction to	HRM: Meaning- Defin	ition - Evolution - Overview	of the functions of HRM - Role of HR manage
Challenges and Opportu		acture Recent trends in HRM-	Introduction to HR Analytics.
Module 2	Recruitment and selection	Presentation	9 Sessions
Recruitment and Selection	on: Recruitment- Facto	rs affecting Recruitment - So	urces of Recruitment - Process of Recruitment -
		Types of Tests and Interview	
	-		
	Human Resources		
Module 3	Planning and Job	Case study	9 Sessions
	Analysis		
Human Resources Plan	ning and Job Analysis:		tics - Importance - Process - Action plans in case
shortage or surplus of w			b Analysis - Benefits of Job Analysis - Process-
shortage or surplus of w	ation - Job Enrichment		b Analysis – Benefits of Job Analysis - Process-
shortage or surplus of w description - Job specific			b Analysis – Benefits of Job Analysis - Process- 9 Sessions
shortage or surplus of w description - Job specific Module 4 . Performance Appraisa	ation - Job Enrichment Performance appraisal al: Performance Apprai	Job Design Techniques. Group discussion sal Introduction - Purpose,	9 Sessions Process, Trait, Behavioral and Result methods
shortage or surplus of w description - Job specific Module 4 . Performance Appraisa Performance Appraisal -	ation - Job Enrichment - Performance appraisal al: Performance Appraise - Overcoming the Flaws	Job Design Techniques. Group discussion sal Introduction - Purpose, in Performance appraisal sys	9 Sessions Process, Trait, Behavioral and Result methods tems - Role of Technology in performance apprais
shortage or surplus of w description - Job specific Module 4 . Performance Appraisa Performance Appraisal - Module 5	ation - Job Enrichment Performance appraisal al: Performance Appraisal - Overcoming the Flaws raining and developme	Job Design Techniques. Group discussion sal Introduction - Purpose, in Performance appraisal sys nt Case study	9 Sessions Process, Trait, Behavioral and Result methods tems - Role of Technology in performance apprais 10 Session
shortage or surplus of w description - Job specific Module 4 . Performance Appraisa Performance Appraisal - Module 5 Tr Training and Developme	ation - Job Enrichment Performance appraisal al: Performance Appraisal - Overcoming the Flaws raining and developme ent:- Pre requisite for T	Job Design Techniques. Group discussion sal Introduction - Purpose, in Performance appraisal sys nt Case study raining - Significance – Traini	9 Sessions Process, Trait, Behavioral and Result methods tems - Role of Technology in performance apprais
shortage or surplus of w description - Job specific Module 4 . Performance Appraisal - Performance Appraisal - Module 5 Tr Training and Developme On the job - Off the job -	ation - Job Enrichment - Performance appraisal al: Performance Appraisal - Overcoming the Flaws raining and developme ent:- Pre requisite for T - Training Aids - Training	Job Design Techniques. Group discussion sal Introduction - Purpose, in Performance appraisal sys nt Case study raining - Significance – Traini ng Evaluation	9 Sessions Process, Trait, Behavioral and Result methods tems - Role of Technology in performance apprais 10 Session
shortage or surplus of w description - Job specific Module 4 . Performance Appraisal - Module 5 Tr Training and Developme On the job - Off the job - Targeted Application: de	ation - Job Enrichment Performance appraisal al: Performance Appraisal - Overcoming the Flaws raining and developme ent:- Pre requisite for T - Training Aids - Training eveloping customer data	Job Design Techniques. Group discussion sal Introduction - Purpose, in Performance appraisal sys nt Case study raining - Significance – Traini ng Evaluation a base, Market research	9 Sessions Process, Trait, Behavioral and Result methods tems - Role of Technology in performance apprais 10 Session
shortage or surplus of w description - Job specific Module 4 . Performance Appraisal - Performance Appraisal - Module 5 Tr Training and Developme On the job - Off the job - Targeted Application: de Tools that can be used: 1	ation - Job Enrichment - Performance appraisal al: Performance Appraisal - Overcoming the Flaws raining and developme ent:- Pre requisite for T - Training Aids - Training eveloping customer data MS office, MS excel, HR	Job Design Techniques. Group discussion sal Introduction - Purpose, in Performance appraisal sys nt Case study raining - Significance – Traini ng Evaluation a base, Market research	9 Sessions Process, Trait, Behavioral and Result methods tems - Role of Technology in performance apprais 10 Session
shortage or surplus of w description - Job specific Module 4 . Performance Appraisal - Module 5 Tr Training and Developme On the job - Off the job - Targeted Application: de	Performance appraisal al: Performance Appraisal - Overcoming the Flaws raining and developme ent:- Pre requisite for T - Training Aids - Training eveloping customer data MS office, MS excel, HR nt:	Job Design Techniques. Group discussion sal Introduction - Purpose, in Performance appraisal sys nt Case study raining - Significance – Training Evaluation a base, Market research IS	9 Sessions Process, Trait, Behavioral and Result methods tems - Role of Technology in performance apprais 10 Session

Refer to the research paper assigned from the PU library and analyze the critical factors responsible for the issues mentioned in the paper. (Kindly note: Student should visit PU library and access the online resources for the same and incorporate the assignment as well as attach the photo of log in and log out in person in the end of the assignment file.) Experiential learning : Presentation on HR budgeting

Text Book

T1. V S P Rao 3rd Edition: Human Resource Management: Text & Cases. Excel Books

References

R1. Robbins D A (2010): Fundamentals of Human Resource Management: New Delhi: Wiley.

R2. Aswathappa (2011) Human Resource Management: Text & Cases. New Delhi: Mc Graw Hill.

R3. Alan Price (2011), Human Resource Management: Cengage Learning.

Presidency University link

https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=JSTOR1_REDO_157

https://presiuniv.knimbus.com/openFullText.html?DP=https://directory.doabooks.org/handle/20.500.12854/63829

https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=TEXTBOOK_LIBR <u>ARY01_06082022_94</u>

Topics relevant to SKILL DEVELOPMENT : Factors affecting recruitment for **Skill Development** through **participative learning** techniques. This is attained through assessment component as mentioned in the course handout.

Catalogue prepared by	Dr. Viajaysree
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code: COM2008	Course Title: Corporate Accounting	L- T- P- C	3	1	0	4			
Version No.	1.0	I	1						
Course Pre-	Basic Communication	Basic Communication							
requisites	General Knowledge in AccountsKnowledge about Business World								
Anti-requisites	NIL								
Course Description	This course will make understand the acc features according to the legal status of the to assist in the intellectual, social and pe- generalist business professions.	e figure eng	gaging in t	the business	activity. This c	course is beneficial			
Course Out	At the end of the course, the student shall	be able to:							
Comes	CO 1: Describe the procedure for Issue of shares and Debentures. [Knowledge]								
		of Underwriter's Liability. [Comprehension]							
	CO 3: Explain the Procedure and Process for Valuation of Goodwill. [Comprehension]								
	CO 4: Explain the profits prior to incorporation	0		cation]					
0 11 11	CO 5: Discuss the corporate banking proce		-						
Course objective	The objective of the course is to familiarize Skill Development through Problem Solv			concepts of	Corporate Acco	unting and attain			
Course Content:									
Module 1	Issue of shares				15 Sessio				

Module 2	Underwriting of Shares		10 Sessions
0		Types of underwriting – Marked a ed application as firm underwriting	and Unmarked Applications – Individual Underwriting ng (Excluding Journal entries)
Module 3	Valuation of Goodwill		10 Sessions
Valuation of Goo Capitalization Me		ors effecting the Valuation - Me	ethods - Average Profit, Super Profit, Annuity and
Module 4	Profit Prior to Incorporation		10 Sessions
0		eighted Ratio – Treatment of Cap ofit by preparing Income Statemer	ital and Revenue Expenditure – Ascertainment of pre- at and Balance Sheet.
Module 5	Corporate Bank Accounts		10 Sessions
Balance Sheet with Targeted Applica Project work/Ass Assignment 1: Ca	h Relevant Schedule (N tion: Financial Statem ignment: Mention the se Study Analysis.	lew Method) – Non – Performing . ent in Excel & Tools that can be to Type of Project/Assignment proj	used: Microsoft PowerPoint Presentation and Excel.
Assignment 2: Exp	periential Learning: Fir	ancial Statement Analysis.	
Delivery procedu Lecture: All Mo	dules	ternal reconstructions.	

Participative learning: Module 5: Group discussion on case studies in concepts or issues related to profit prior to Incorporation.

Reference:

Text Book:

T1. Jain & Narang, Financial Accounting. Mumbai: Kalyani.

E-Reading / Essential Reading:

R1. Maheswari S. N. & Maheswari S. K. Advanced accountancy. New Delhi: Vikas

R2. Shukla M. C.& Grewall T. S. Advanced accountancy (15 Ed.). New Delhi: S. Chand

R3. Horngren, Introduction to Financial Accounting, Pearson Education.

R4. Bansal.K.M - Financial Accounting - Taxman Publication

R5. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.

R6. Tulsian, P.C. Financial Accounting, S. Chand

PU E-Resource Link:

L1:https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-88203-7 L2: https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-25425-4 L3: https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-658-33246-4 L4:https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-88203-7 L5:https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-25425-4

Case Study Reference:

1. <u>https://corporatefinanceinstitute.com/resources/knowledge/accounting/financial-statements-</u> example-amazon-casestudy/

Topics relevant to SKILL DEVELOPMENT: XXXXX for **Skill Development through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Satyanaryana
Recommended	4th Board of Studies, 11th July, 2024
by the Board of	
Studies on	
Date of Approval	24th Academic Council meeting held on 3rd August 2024
by the Academic	
Council	

Course Code: BBA2005	Course Title: Marketing Management	L-T-P- C	4	0	0	4
Version No.	2.0			0		
Course Pre-requisites	Knowledge of marketing as a function of Management Understand the importance of marketing for a business					
Anti-requisites	Nil					
Course Description	The course is conceptual in nature and will help the stude practices from product and services perspective. After the understand products and services mix, its applicability in h	completion	0		0	0
Course Out Comes	On successful completion of the course, the student shall b CO1: Describe the basic concept of Marketing and its appli CO2: Infer the various internal and external factors which (Comprehension) CO3: Explain marketing mix to meet growing needs of the	cation in bu affects Mar	keting	of a pro	duct in an or	ganization

	CO4: Identify the basis of segr Comprehension) CO5: Summarize the factors influe: process (Comprehension)			
Course objective	The objective of the course is to fan attain <mark>Skill Development</mark> through			g Management and
Course Content:				
Module 1	Introduction to Marketing Management			15 Sessions
Approaches to Marke	of Market, Sales & Selling – Difference b ting- Functions of Marketing. Contempo keting myopia, Social marketing, Societa	orary Marketing Practice		
Module 2	Marketing environment	-		10 Sessions
	vironment – Internal & External (Micro/ latrix – Macro Environment – PESTEL , V			, Objectives - Micro
Module 3	Marketing mix			10 Sessions
affecting pricing, Typ	f Marketing- History – Product-Concept es of Pricing. Place – Factors affecting et Marketing, Sales Promotion, PR, Adve	Channel selection- Type	es of Channels. Promotion	0
Module 4	Segmentation, targeting, positioning			10 Sessions
Markets; Requiremen	egmentation. Need for Segmentation. <i>Ma</i> tts for Effective Segmentation <i>Market</i> <i>pning</i> : Positioning Maps, Choosing a Diff	Targeting: Evaluating	g Market Segments; Select	

Module 5	Consumer behavior and CRM	10 Sessions
Understanding Consume	er Behaviour in Indian and Global context: Factors influencing buyer b	ehaviour – Cultural, Social, Individua
	ences. Rational & Irrational behavior of Consumer – Stages of buying	
	e. Relationship Marketing and CRM- Role of CRM, Pareto Principle	I
Targeted Application: HI		
Tools that can be used: N		
Project work/Assignmen	nt:	
, , ,	tion with a corporate employee about industrial relation practices in the	company
	r r r r r r r r r r r r r r r r r r r	r y
Text Book		
R1- Appanniah, H.R., Ray	manath, H.R. and Bhaskar, H.R (2020) Marketing Management, HPH	
R1- Appanniah, H.R., Rat	manath, H.R. and Bhaskar, H.R (2020) Marketing Management. HPH	
11	manath, H.R. and Bhaskar, H.R (2020) <i>Marketing Management</i> . HPH	
References		sher.
References T1 - Kotler, P and Keller,	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Publi	
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green	purchase behavior", Cross Cultural &
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u>	purchase behavior", <u>Cross Cultural &</u>
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> orporate marketing myopia and the inexorable rise of a corporate market	purchase behavior", <u>Cross Cultural a</u> eting logic: Perspectives from identity
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co based views of the firm",	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> orporate marketing myopia and the inexorable rise of a corporate mark <u>European Journal of Marketing</u> , Vol. 45 No. 9/10, pp. 1329-1352. <u>https:</u>	purchase behavior", <u>Cross Cultural a</u> eting logic: Perspectives from identity
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co based views of the firm", Presidency University li	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> perporate marketing myopia and the inexorable rise of a corporate mark <u>European Journal of Marketing</u> , Vol. 45 No. 9/10, pp. 1329-1352. <u>https:// nk</u>	purchase behavior", <u>Cross Cultural a</u> eting logic: Perspectives from identity //doi.org/10.1108/0309056111115178
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co based views of the firm", Presidency University li <u>https://www-emerald-co</u>	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> orporate marketing myopia and the inexorable rise of a corporate mark <u>European Journal of Marketing</u> , Vol. 45 No. 9/10, pp. 1329-1352. <u>https:// nk om-presiuniv.knimbus.com/insight/content/doi/10.1108/CCSM-12-2020</u>	purchase behavior", <u>Cross Cultural &</u> eting logic: Perspectives from identity //doi.org/10.1108/0309056111115178 0-0241/full/html
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co based views of the firm", Presidency University li <u>https://www-emerald-co</u>	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> perporate marketing myopia and the inexorable rise of a corporate mark <u>European Journal of Marketing</u> , Vol. 45 No. 9/10, pp. 1329-1352. <u>https:// nk</u>	purchase behavior", <u>Cross Cultural a</u> eting logic: Perspectives from identity //doi.org/10.1108/0309056111115178 0-0241/full/html
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co based views of the firm", Presidency University li <u>https://www-emerald-co</u> <u>https://www-emerald-co</u>	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> orporate marketing myopia and the inexorable rise of a corporate mark <u>European Journal of Marketing</u> , Vol. 45 No. 9/10, pp. 1329-1352. <u>https:// nk om-presiuniv.knimbus.com/insight/content/doi/10.1108/CCSM-12-2020</u>	purchase behavior", <u>Cross Cultural a</u> eting logic: Perspectives from identity //doi.org/10.1108/0309056111115178 0-0241/full/html
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co based views of the firm", Presidency University lit <u>https://www-emerald-co</u> <u>https://www-emerald-co</u> Online Resources	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> orporate marketing myopia and the inexorable rise of a corporate mark <u>European Journal of Marketing</u> , Vol. 45 No. 9/10, pp. 1329-1352. <u>https:// nk pm-presiuniv.knimbus.com/insight/content/doi/10.1108/CCSM-12-2020</u> pm-presiuniv.knimbus.com/insight/content/doi/10.1108/0309056111115	purchase behavior", <u>Cross Cultural &</u> eting logic: Perspectives from identity //doi.org/10.1108/0309056111115178 0-0241/full/html
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co based views of the firm", Presidency University lin <u>https://www-emerald-co</u> <u>https://www-emerald-co</u> Online Resources <u>https://onlinecourses.np</u>	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> orporate marketing myopia and the inexorable rise of a corporate mark <u>European Journal of Marketing</u> , Vol. 45 No. 9/10, pp. 1329-1352. <u>https:// nk om-presiuniv.knimbus.com/insight/content/doi/10.1108/CCSM-12-2020 om-presiuniv.knimbus.com/insight/content/doi/10.1108/0309056111115</u>	purchase behavior", <u>Cross Cultural &</u> eting logic: Perspectives from identity //doi.org/10.1108/0309056111115178 0-0241/full/html
References T1 - Kotler, P and Keller, <u>Ali, M.</u> (2021), "A social <u>Strategic Management</u> , V <u>Balmer, J.M.T.</u> (2011), "Co based views of the firm", Presidency University li <u>https://www-emerald-co</u> <u>https://www-emerald-co</u> Online Resources <u>https://onlinecourses.npi</u>	k. (2015). <i>Marketing Management: A south Asian perspective</i> . Person Public practice theory perspective on green marketing initiatives and green Vol. 28 No. 4, pp. 815-838. <u>https://doi.org/10.1108/CCSM-12-2020-0241</u> orporate marketing myopia and the inexorable rise of a corporate mark <u>European Journal of Marketing</u> , Vol. 45 No. 9/10, pp. 1329-1352. <u>https:// nk pm-presiuniv.knimbus.com/insight/content/doi/10.1108/CCSM-12-2020</u> pm-presiuniv.knimbus.com/insight/content/doi/10.1108/0309056111115	purchase behavior", <u>Cross Cultural &</u> eting logic: Perspectives from identity //doi.org/10.1108/0309056111115178 0-0241/full/html http://full/html

Catalogue prepared by	Dr. Syed Abid
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
Date of Approval by the Academic Council	24th Academic Council meeting held on 3rd August 2024

Course Code: COM2019	Course Title: Corporate Law and Practices	L-T-P-	3	0	0	3
	-	C				
Version No.	1.0					
Course Pre- requisites	Basic Corporate terminologies					
Anti-requisites	Nil					
Course	Students are capable of managing decision	making rol	les on a day-	to-day basis	without con	stant help from the
Description	legal department. This also helps them ma	ke better f	inancial calls	s, employee	policies, and	d legal decisions to
	help businesses manage their profits, emplo	oyee benefi	its, and overa	all position	in the marke	t.
Course Out	On successful completion of the course the	students sl	hall be able t	0:		
Comes	CO1: Define company types.					
	CO2: Explain the steps according to compa	nies act 20	13.			
	CO3: Discuss the Directors and other admin	nistration o	of company.			
	CO4: Understand process of Issue of shares					
	CO5: Understand different types of meeting	g of corpor	ate compani	es		
Course objective	The objective of the course is to familiarize	he learner:	s with the co	ncepts of Co	orporate Law	v and Practices and
	attain Skill Development through Particip	ative Lear	ning techniq	ues.		
Course Content:						

Module 1	INTRODUCTION TO COMPANY	Type of class activity	Group Discussion	9 Sessions
Topics: Meani	ing and Definition - Fe	atures –, Highligh	ts of Companies A	Act 2013 - Body Corporate ,Kinds of Companies (
Concept, Definitio	on and Features) – One I	Person Company, 1	Private Company,	Public Company, Company limited by Guarantee,
Company limited	by Shares, Holding C	Company, Subsidi	ary Company, Go	overnment Company, Associate Company, Small
Company, Foreigr	n Company, Listed Com	pany, Dormant co	mpany	
Module 2	FORMATION OF A COMPANY	Type of class activity	Assignment	8 Sessions
Topics: Steps in	formation of a Company	y, Promotion Stage	, Meaning of Prom	oter, Position of Promoter & Functions of Promoter,
Incorporation Stag	ge – Meaning, Contents,	, Memorandum of	Association & Ar	ticles of Association and its alteration, Distinction
between Memoral	ndum of Association an	d Articles of Asso	ciation, Certificate	
	ndum of Association an ectus, Types, Misstateme			of Incorporation, Subscription Stage - Meaning &
	ectus, Types, Misstateme	ent in prospectus a Type of class		of Incorporation, Subscription Stage - Meaning &
contents of Prospe Module 3	ectus, Types, Misstateme COMPANY ADMINISTRATION	ent in prospectus a Type of class activity	nd its consequence Assignment	of Incorporation, Subscription Stage – Meaning & es. 8 Sessions
contents of Prospe Module 3 Topics: Directo	cctus, Types, Misstateme COMPANY ADMINISTRATION r (Concept and Definitio	ent in prospectus a Type of class activity on), DIN, Qualifica	nd its consequence Assignment ation, Disqualificat	of Incorporation, Subscription Stage – Meaning & es.
contents of Prospe Module 3 Topics: Directo Resignation, Liab	COMPANY ADMINISTRATION r (Concept and Definition ilities, Removal and R	ent in prospectus a Type of class activity on), DIN, Qualifica Resignation of dir	nd its consequence Assignment ation, Disqualificat rector, Key Manag	of Incorporation, Subscription Stage – Meaning & es. 8 Sessions ion, Appointment, Position, Rights, Duties, Power, gerial Personnel (Definition, Appointment and
contents of Prospe Module 3 Topics: Directo Resignation, Liab Qualifications) – M	COMPANY ADMINISTRATION r (Concept and Definition ilities, Removal and R Managing Director, Who	ent in prospectus a Type of class activity on), DIN, Qualifica Resignation of dir	nd its consequence Assignment ation, Disqualificat rector, Key Manag	of Incorporation, Subscription Stage – Meaning & es. 8 Sessions ion, Appointment, Position, Rights, Duties, Power,
contents of Prospe Module 3 Topics: Directo Resignation, Liab Qualifications) – M	COMPANY ADMINISTRATION r (Concept and Definition ilities, Removal and R	ent in prospectus a Type of class activity on), DIN, Qualifica Resignation of dir	nd its consequence Assignment ation, Disqualificat rector, Key Manag	of Incorporation, Subscription Stage – Meaning & es. 8 Sessions ion, Appointment, Position, Rights, Duties, Power, gerial Personnel (Definition, Appointment and

Topics: Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, SOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Debenture –Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend and distribution of dividend.

Module 5	CORPORATE MEETINGS	Type of class activity	Presentation	8 Sessions
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Topics:Corporate Meetings - Shareholderand Board, Types of Meetings - AnnualGeneralMeetingExtraordinaryGeneral

meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting-Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing.

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:

- 4. Article Review
- 5. PPT Presentation

Reference

Text book

- 4. Corporate Laws-Maheswari, Maheswari- Himalaya Publishing House
- 5. Corporate Law, Ashok Sharma, V.K. Global Publishing Pvt. Ltd., New Delhi

Reference

1. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.

2. Corporate Law, Gupta, Garg, Dhingra, Kalyani Publication

3. Company Law: Roy & Das, Oxford University Press.

4. Kumar, R., Legal Aspects of Business, Cengage Learning

5. Corporate Law- S K Matta, Geetika Matta, Vrinda Publications (P) Ltd

6. Arora & Banshal, Corporate Law - Vikash Publication

7. Gogna, P.P.S - Company Law, S. Chand

8. MC KuchhalCorporate Laws, Shri Mahaveer Book Depot. (Publishers).

9. GK Kapoor& Sanjay Dhamija, Company Law, Bharat Law House.

PU library link

https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/56374

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/01437730610667216/full/html

Students would acquire knowledge about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector.

Catalogue prepared by	Dr. Hemanth Kumar
Recommended	4th Board of Studies, 11th July, 2024
by the Board of	
Studies on	

Date of Approval	24th Academic Council meeting held on 3rd August 2024	
by the Academic		
Council		

Course Code: BBA1015	Course Title: Basics of Excel	L-T-P-C	2	0	2	3
Version No.	1.0					
Course Pre-requisites	Not Applicable					
Anti-requisites	Nil					

Course Description		ual and practical in natur	-	8
		and its application through	•	
	perform excel function	ns and prepare visual rep	orts after the complet	ion of the course.
Course Out Comes	On successful comple	tion of the course the stu	dents shall be able to:	
	CO1: Demonstrate bas	sic functions of Excel		
	CO2 : Illustrate mathe	matical functions of exce		
	CO3 : Analyze the dat	a using charts		
Course objective	The course is concept	ual and practical in natu	re, it focuses on provi	ding a theoretical insigh
	about excel functions	and its application through	ugh excel worksheets.	. Students will be able to
	perform excel function	ns and prepare visual rep	oorts after the complet	ion of the course.
Course Objective	,	ourse is to familiarize the		-
	Business Analytic	s and attain <mark>Sl</mark>	kill Development	through <mark>Experientia</mark>
	Learning techniques.			
Course Content:	Learning techniques.			
Course Content:				
Course Content: Module 1	Basic Function of			15 Sessions
Module 1	Basic Function of Excel	navigation and basic spre	adsheet concepts . Vat	
Module 1 Topics: Excel Introduction -	Basic Function of Excel - An overview of the screen, r	0	-	ious selection technique
Module 1 Topics: Excel Introduction - , Shortcut Keys. Customizing	Basic Function of Excel - An overview of the screen, r ; Excel , Customizing the Rib	bon, Using and Custon	nizing AutoCorrect , (rious selection techniques Changing Excel's Defaul
Module 1 Topics: Excel Introduction - , Shortcut Keys. Customizing Option. Using Basic Function	Basic Function of Excel - An overview of the screen, r ; Excel , Customizing the Ril ns , Using Functions – Sum	bbon , Using and Custon n, Average, Max,Min, Co	nizing AutoCorrect , (ount, Counta , Absol	ious selection techniques Changing Excel's Defaul ute, Mixed and Relative
Module 1 Topics: Excel Introduction - , Shortcut Keys. Customizing Option. Using Basic Function Referencing. Formatting and	Basic Function of Excel - An overview of the screen, r ; Excel , Customizing the Ril ns , Using Functions – Sum Proofing , Currency Forma	bon , Using and Custon n, Average, Max,Min, Co t , Format Painter , Form	nizing AutoCorrect , (ount, Counta , Absol natting Dates , Custo	rious selection techniques Changing Excel's Defaul ute, Mixed and Relative m and Special Formats
Module 1 Topics: Excel Introduction - , Shortcut Keys. Customizing Option. Using Basic Function Referencing. Formatting and	Basic Function of Excel - An overview of the screen, r ; Excel , Customizing the Ril ns , Using Functions – Sum Proofing , Currency Forma	bon , Using and Custon n, Average, Max,Min, Co t , Format Painter , Form	nizing AutoCorrect , (ount, Counta , Absol natting Dates , Custo	rious selection techniques Changing Excel's Defaul ute, Mixed and Relative m and Special Formats
Module 1 Topics: Excel Introduction - , Shortcut Keys. Customizing Option. Using Basic Function	Basic Function of Excel - An overview of the screen, r Excel , Customizing the Ril ns , Using Functions – Sum Proofing , Currency Forma er formats, Font formats, Alig	bon , Using and Custon n, Average, Max,Min, Co t , Format Painter , Form	nizing AutoCorrect , (ount, Counta , Absol natting Dates , Custo	rious selection techniques Changing Excel's Defaul ute, Mixed and Relative m and Special Formats
Module 1 Topics: Excel Introduction - , Shortcut Keys. Customizing Option. Using Basic Function Referencing. Formatting and	Basic Function of Excel - An overview of the screen, r ; Excel , Customizing the Ril ns , Using Functions – Sum Proofing , Currency Forma	bon , Using and Custon n, Average, Max,Min, Co t , Format Painter , Form	nizing AutoCorrect , (ount, Counta , Absol natting Dates , Custo	rious selection techniques Changing Excel's Defaul ute, Mixed and Relative m and Special Formats
Module 1 Topics: Excel Introduction - , Shortcut Keys. Customizing Option. Using Basic Function Referencing. Formatting and Formatting Cells with Number Module 2	Basic Function of Excel - An overview of the screen, r Excel , Customizing the Ril ns , Using Functions – Sum Proofing , Currency Forma er formats, Font formats, Alig Mathematical functions in Excel	obon , Using and Custon n, Average, Max,Min, Co t , Format Painter , Forr gnment, Borders, etc ,Bas	nizing AutoCorrect , (ount, Counta , Absol natting Dates , Custo ic conditional formatt	rious selection techniques Changing Excel's Defaul ute, Mixed and Relative m and Special Formats ing. 15 Sessions
Module 1 Topics: Excel Introduction - , Shortcut Keys. Customizing Option. Using Basic Function Referencing. Formatting and Formatting Cells with Numbe	Basic Function of Excel - An overview of the screen, r Excel , Customizing the Ril ns , Using Functions – Sum Proofing , Currency Forma er formats, Font formats, Alig Mathematical functions in Excel nlf, SumIfs CountIf, CountIfs	obon , Using and Custon n, Average, Max,Min, Co t , Format Painter , Forr gnment, Borders, etc ,Bas AverageIf, AverageIfs, N	nizing AutoCorrect , (ount, Counta , Absol natting Dates , Custo ic conditional formatt Nested IF, IFERROR St	rious selection techniques Changing Excel's Defaul ute, Mixed and Relative m and Special Formats ing. 15 Sessions ratement, AND, OR, NOT

, Trim, Len, Exact, Concatenate, Find, Substitute. Date and Time Functions, Today, Now, Day, Month, Year, Date, Date if, DateAdd, EOMonth, Weekday

Advanced Paste Special Techniques , Paste Formulas, Paste Formats , Paste Validations , Transpose Tables

Modulo 2	Excel chart and		25 Socions
Module 3	functions		25 Sessions

Excel charts and functions - New Charts, Auto complete a data range and list, Quick Analysis Tool, Smart Lookup and manage Store. Sorting and Filtering, Filtering on Text, Numbers & Colors, Sorting Options. Printing Workbooks, Setting Up Print Area, Customizing Headers & Footers, Designing the structure of a template, Print Titles -Repeat Rows / Columns.

Topics: Project on mathematical functions using excel.

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:

6.

Reference

• Adam Ramirez (Author), Excel Formulas and Functions 2020: The Step-by-Step Excel Guide with Examples on How to Create Powerful Formulas: 1 (Excel Academy) Paperback – 21 June 2020

Text book

• Bryan Crosland Excel: Simple Excel Functions: Master Excel Functions from Basic to Advanced Kindle Edition.

PU library link

Not Applicable

E resources:

https://nptel.ac.in/courses/110106064

Topics relevant to SKILL DEVELOPMENT: XXXXX for **Skill Development through Experiential Learning Techniques.** This is attained through assessment component mentioned in course handout.

Catalogue prepared by

Basics of Excel

Recommended by the Board of	4th Board of Studies, 11th July, 2024
Studies on	
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code: BBA2030	Course Title: Financial Management	L-T- P- C	3	1	0	4
Version No.	1.0		I		1	
Course Pre- requisites	Basic Corporate terminologies					
Anti-requisites	Nil					
Course Description	Students are capable of managing decision legal department. This also helps them m help businesses manage their profits, emp	ake better	financial cal	ls, employ	ee policies, and l	-
Course Out Comes	On successful completion of the course the CO 1: Outline the concept and nature of Fi				d Financial Mana	nger.
	CO 2: Explain the financing decision.					
	CO 3: Explain the Investment and Divider	d Decision	s of Organiz	zation.		
	CO 4: Recognize various working capital 1	nanagemei	nt models.			
	CO 5: Explain the cash and accounts received	vables.				
Course objective	The objective of the course is to familiarize Skill Development through Problem Solv			oncepts of	Financial Manag	ement and attain

Course Content:				
Module 1	Introduction to Financial			15 Sessions
Topics: Introdu	Management	nance – Business Fin	ance – Finance Fur	Laction – Aims of Finance Function – Organization
-	0			Financial Decisions – Role of a Financial Manager
	-		•	ial Planning. Sources of Funds.
		-		
Module 2	Financing decision			10 Sessions
Topics: Capital		Capital Structure, EB	BIT – EBT – EPS – Ai	, nalysis – Leverages – Types of Leverages – Simple
Problems. Cost of	Capital (CAPM, WACO	C),		
	Investment and			
Module 3	Dividend Decision.			10 sessions
Investment Decisio of Money- Future Return – Net Prese	Dividend Decision. ons: Introduction – Mea value and Present Val ent Value – Internal Rat	ue of Money. Inves e of Return – Profita	stment Decision Tec ability Index - Simp	ng – Features – Significance – Process – Time Value Chniques – Payback Period – Accounting Rate of le Problems.
Investment Decisio of Money- Future Return – Net Prese Dividend Decisior	Dividend Decision. ons: Introduction – Mea value and Present Val ent Value – Internal Rat	ue of Money. Inves e of Return – Profita	stment Decision Tec ability Index - Simp	 ng – Features – Significance – Process – Time Value chniques – Payback Period – Accounting Rate of

Module 5	Management of cash and accounts receivables		10 Se	ssions	Topics: Meaning of cash - motives for holding cash - Objectives of cash management of cash, Cash cycle, Meaning o
					receivables - Meaning of receivables management, purpose of receivables
management -	Cost of maintaining	receivables - Fa	ctors affecting - Polici	ies for mana	ging receivables - Factoring services.
Targeted Ann	lication & Tools that	can be used.	PPT, Videos and boar	d & Chalk N	Aethod
I I			roject/Assignment p		
Article	0	JI		- I	
PPT Pre	esentation				
Reference					
Text book					
	dy, Appananaiah: Fii	ancial Manage	nent., HPH		
Reference R M Srivastav	- · Financial Manago	nont Managor	nent and Policy, Hima	alawa Publici	hors
R.W.SIIVastav	a . Pillanciai Mariage		ient and Foncy, Finna	alaya 1 ubiis.	liers.
2. Khan and Ja	in, Financial Manage	ment, Tata Mc	Graw Hill.		
3.Dr. K.V. Ver	kataramana, Financi	al Management	SHB Publications.		
4. Sudhindra I	3hatt: Financial Mana	gement, Excel	ooks.		
5.Sharma and	Sashi Gupta, Financi	al Management	Kalyani Publication.		
PU library lin	k				
	lore-jeee-org-presim	<u>iv.knimbus.co</u>	n/document/56374		
https://ieeexp	note leee org presid				

Topics relevant to SKILL DEVELOPMENT: XXXXXX for Skill Development through Problem Solving methodologies . This
is attained through assessment component mentioned in course handout.

Catalogue prepared by	Prof. Monica Satish
Recommended	4th Board of Studies, 11th July, 2024
by the Board of	
Studies on	
Date of Approval	24th Academic Council meeting held on 3rd August 2024
by the Academic	
Council	

Course Code: COM3096	Course Title: Advanced Corporate Accounting	L- T- P- C	3	1	0	4	
Version No.	1.0	I	1	1	1		
Course Pre-	Corporate Accounting.						
requisites	General Knowledge in Accounts						
	Knowledge about Business World						
Anti-requisites	NIL						
Course Description	This course will make understand the accour features according to the legal status of the fig to assist in the intellectual, social and person generalist business professions.	ure engaging ii	n the busir	ness activit	y. This c	ourse is beneficial	
Course Out	At the end of the course, the student shall be a	ble to:					
Comes	CO 1: Describe the procedure for Issue of share		-	0.			
	CO 2: Explain the process of preparation of Un	derwriter's Lia	bility. [Co :	mprehensi	ion]		

Module 3	RECONSTRUCTION	Case Study	E-Resource Review of Journal Entries – Preartion	10 Sessions		
•	ny – Preparation of new INTERNAL	0	0	Sooks of Transferor Company and		
				sideration (AS14),Net asset Method Books of Transferor Company and		
0 0	-		8	e nature of Merger - Amalgamation		
Module 2	Amalgamation of Companies	Case Study	E-Resource Review	10 Sessions		
	Cost of Control or Capitor per AS21). (Excluding Bo			ness - Preparation of Consolidated		
	0 0 1	5		n Profits - Post Acquisition Profits -		
	ACCOUNTS					
Module 1	HOLDING COMPANY	Case Study	E-Resource Review	12 Sessions		
Course Content:						
course objective			blem Solving Methodologie			
Course objective	The objective of the co	urse is to familiarize t	he learners with the concents	of Advanced Corporate Accounting		
	CO 5: Discuss the corporate banking procedure. [Application]					
	CO 3: Explain the Procedure and Process for Valuation of Goodwill. [Comprehension] CO 4: Explain the profits prior to incorporation ad recognition. [Application]					

Module 4	LIQUIDATION OF COMPANIES	Case Study	E-Resource Review	08 Sessions
Meaning-Types	of Liquidation - Order of I	Payment - Calculatio	n of Liquidator"s Remuneration -	-
Proparation of L	quidators Final Statement	of Account		
	quidators i mai statement	or recount.		
	RECENT			10.0
Module 5	DEVELOPMENTS	Case Study	E-Resource Review	10 Sessions
	IN ACCOUNTING		· 1.D. · 11·11·1 A · · · ·	
Human Kesourc	e Accounting – Environmei	ntal Accounting – Sc	cial Responsibility Accounting -	
Accounting for I	ntangible Assets. (Theory c	only).		
Targeted Applic			hat can be used: Microsoft Powe	rPoint Presentation and Excel.
	ation: Financial Statement	t in Excel & Tools t	hat can be used: Microsoft Powe nment proposed for this course:	
Project work/As	ation: Financial Statement signment: Mention the Ty	t in Excel & Tools t	hat can be used: Microsoft Powe nment proposed for this course:	
Project work/As	ation: Financial Statement	t in Excel & Tools t		
Project work/As Assignment 1: C	ation: Financial Statement signment: Mention the Ty ase Study Analysis.	t in Excel & Tools t		
Project work/As	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy):	t in Excel & Tools t		
Project work/As Assignment 1: C Delivery proced Lecture: All M	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules	t in Excel & Tools the type of Project/Assig		
Project work/As Assignment 1: C Delivery proced Lecture: All M	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy):	t in Excel & Tools the type of Project/Assig		
Project work/As Assignment 1: C Delivery proced Lecture: All M	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules	t in Excel & Tools the type of Project/Assig		
Project work/As Assignment 1: C Delivery proced Lecture: All M Self-learning:	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules	t in Excel & Tools the type of Project/Assig		
Project work/As Assignment 1: C Delivery proced Lecture: All M Self-learning: Reference: Text Book:	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules	t in Excel & Tools the project/Assignal reconstructions.		
Project work/As Assignment 1: C Delivery proced Lecture: All M Self-learning: Reference: Text Book:	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules Module 4: Process of Intern	t in Excel & Tools the project/Assignal reconstructions.		
Project work/As Assignment 1: C Delivery proced Lecture: All M Self-learning: Reference: Text Book:	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules Module 4: Process of Intern ng, Financial Accounting. M	t in Excel & Tools the project/Assignal reconstructions.		
Project work/As Assignment 1: C Delivery proced Lecture: All M Self-learning: Reference: Text Book: T1. Jain & Naran E-Reading / Esse	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules Module 4: Process of Intern ng, Financial Accounting. M	t in Excel & Tools the second	nment proposed for this course:	
Project work/As Assignment 1: C Delivery proced Lecture: All M Self-learning: Reference: Text Book: T1. Jain & Naran E-Reading / Esse R1. Maheswari S	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules Module 4: Process of Intern ng, Financial Accounting. M	t in Excel & Tools the second	nment proposed for this course: Jew Delhi: Vikas	
Project work/As Assignment 1: C Delivery proced Lecture: All M Self-learning: Reference: Text Book: T1. Jain & Naran E-Reading / Esse R1. Maheswari S R2. Shukla M. C.	ation: Financial Statement signment: Mention the Ty ase Study Analysis. ure (pedagogy): odules Module 4: Process of Intern mg, Financial Accounting. M ential Reading:	t in Excel & Tools the second	nment proposed for this course: New Delhi: Vikas New Delhi: S. Chand	

R5. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education. **R6.** Tulsian, P.C. Financial Accounting, S. Chand

PU E-Resource Link:

L1:https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-88203-7 L2: https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-25425-4 L3: https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-658-33246-4 L4:https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-88203-7 L5:https://presiuniv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-25425-4

Case Study Reference:

1. <u>https://corporatefinanceinstitute.com/resources/knowledge/accounting/financial-statements-example-amazon-case-study/</u>

Topics relevant to SKILL DEVELOPMENT: XXXXX for **Skill Development through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Satyanarayana
Recommended by	4th Board of Studies, 11th July, 2024
the Board of	
Studies on	
Date of Approval	24th Academic Council meeting held on 3rd August 2024
by the Academic	
Council	

Course Code: BBA2042	Course Title: Business Law	L-T-P-C	3	0	0	3			
Version No.	1.0								
Course Pre-requisites	Knowledge of Management Understand the significance of law in	the area of managemer	nt						
Anti-requisites	Nil	0							
Course Description	business, legal procedures and docur	The course is conceptual in nature and will provide an insight about various laws pertaining to the business, legal procedures and documentation. After completion of the course students will gain knowledge about laws and practices, recent trends related to management in Business.							
Course Out Comes	On successful completion of the course CO1: Describe the concepts of Busines CO2: Explain the practices of offer and CO3: Discuss the aspects of performan CO4: Explain the concept of sales of g CO5 : Discuss contemporary issues in	s Law l acceptance nce of contract goods act	able to:						
Course objective	The objective of the course is to fami attain Skill Development through Pa	iarize the learners wit			Business I	Law and			
Course Content:			*						
Module 1	Introduction to Law				9 Ses	sions			
Introduction to Law - Ind Agreements, Contract Vs A	ian Contract Act -Formation-Nature and Agreement.	Elements of Contract -	Classifi	cation of (Contracts,	. Kinds of			
Module 2	Offer and Acceptance				8 Ses	sions			
- Definition - Types - Esse	quirements of a Valid Offer. Acceptance – M ntials. Lega Capacity of Parties. Free conse ct - Void agreements Unlawful Agreement	nt – Coercion – Undue							

Module 3	Performance of Contract	8 Sessions
Performance of Co	ntracts – Actual Performance – Attempted P	erformance - Tender. Quasi Contract - Definition and Essent
Discharge of Contr	act - Modes of Discharge – Breach of	
Contract - Remedie	es available for Breach of Contract.	
Module 4	Sale of Goods Act	8 Sessions
Sale – Contract of S	ale – Sale Vs Agreement to Sell – Meaning of	Goods – Conditions and Warranty – Caveat Emptor – Except
	- Buyer and Seller of Goods - Unpaid Seller –	
	Contemporary Issues in	
Module 5	Law	8 Sessions
1 0	0	ion', 'Right to Information' -Need for Right to Information. Pu
		or rejection of information. Central Information Commission
1	0, 1	se and significance. Cyber Crimes - Types of crimes, nature
1	ectual Property Rights and its components.	
0 11	ion & Tools that can be used: PPT, Videos a	
	gnment: Mention the Type of Project/Assign	ment proposed for this course:
, , ,		
Course project on t	emplates of legal documents	
Course project on t Case study analysis	1 0	
Course project on t Case study analysis Reference	1 0	
Course project on t Case study analysis Reference Text book	s	
Course project on t Case study analysis Reference Text book . 1. Kapoor, N.D. B	1 0	
Course project on t Case study analysis Reference Text book . 1. Kapoor, N.D. Bu Reference	s usiness Laws, Sultan Chand and Sons.	
Course project on t Case study analysis Reference Text book . 1. Kapoor, N.D. Bo Reference Rajni Jagota, Busino	s usiness Laws, Sultan Chand and Sons. ess Laws – Cengage, New Delhi.	
Course project on t Case study analysis Reference Text book . 1. Kapoor, N.D. B Reference Rajni Jagota, Busine Sreenivasan, M.R.,	s usiness Laws, Sultan Chand and Sons.	

Shukla, M.C, Business Law, S.Chand & Co.

Shehzad, N. (2009), "Business Law: A Guide for Entrepreneurs (1st edition)", International Journal of Law and Management, Vol. 51 No. 1, pp. 53-54. <u>https://doi.org/10.1108/17542430910936691</u>

PU library link

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/17542430910936691/full/html E resources:.

Topics relevant to SKILL DEVELOPMENT : XXXXX for **Skill Development through Participative Learning Techniques.** This is attained through assessment component mentioned in course handout.

Catalogue prepared by	
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
	24th Academic Council meeting held on 3rd August 2024

Course Code:	Course Title: INCOME TAX		4	0	4
COM2015	Type of Course: Program Core.	L- P- C			
	Theory Only				
Version No.	1.0				
Course Pre-	Basics concepts of accounting				
requisites	Basic mathematics calculations				
Anti-requisites	Nil				
Course	The course offers balanced coverage or	concepts	of Inco	ome Ta	x and
Description	computation of taxable income & tax	liability of	f indivi	duals v	which
	helps the students to understand the in	nportance	of tax	manage	ement
	and planning.	Ŧ		0	

Course Out	On successful completion of the course the students shall be able to:							
Comes	CO1: Describe the	e basics of Indian Ir	ncome Tax system. BB	(Remember)				
	CO2: Explain the	residential status a	nd incidence of tax. (I	Jnderstand)				
	CO3: Classify exe	empted incomes in	the hands of an indiv	idual.				
	(Apply)							
	CO4: Examine the different components of income from salary.							
	(Analyze)							
	CO5: Assess the income chargeable under salary and house property.							
	(Evaluate)	-	-					
Course objective	The objective of	the course is to	familiarize the learne	ers with the				
	concepts of Incon	ne Tax and attain s	kill development thro	ugh problem				
	solving methodol	logies.						
Course Content:								
			Data Collection					
Module 1	Introduction to	Assistant	related to Legal	08 classes				
Module 1	Income Tax	Assignment	Provisions and	Uo classes				
			CBDT					
Brief history of Ind	ian Income Tax, l	egal framework, ty	pes of taxes, cannons	s of taxation,				
definitions, assessm	nent, assessment	year, previous ye	ar including exception	on, assessee,				
person, income, cast	ual income, gross t	otal income, total in	ncome, agricultural inc	ome, scheme				
of taxation, meaning	g and classificatior	n of capital and reve	enue.					
	Residential		Collection of data					
Module 2	status of	Case Study	of Residential	07 classes				
	Individuals	-	Status					
Residential status c	of an individual's,	Determination of a	residential status, inci	dence of tax				
1.1	tation of Gross To	tal I						

Module 3	Exempted incomes	Case Study	Data Collection of Exempted incomes.	05 classes
Introduction, exen	npted incomes U/S	10 only in the hand	ls of individuals	
Module 4	Income from salary	Assignment	Collection of Form 16	21 Classes
perquisites, profit	s in lieu of salary,	provident fund, g	arrears of salary, all gratuity, commutation S 16, problems on con	of pension,
Module 5	Income from house property	Case Study	Data Collection on Various Rental Aspects.	15 Classes
0		-	n house property, cor	-
			nt of unrealized rent,	
5	ns from Annual Val	lue U/S 24, probler	ns on computation of	income from
house property.				
U 11			ideos and board & Ch	
course:	gnment: Mention t	ne Type of Project	/Assignment propose	a for this
	ist of Exempted inc	omes under Incom	e Tax Act 1961	
-	Income from Salari			
÷	Income from Hous			
Reference		I I - J		
Text book				
6. Dr. Vinod k	K. Singhania, Direct	Taxes-Law and Pra	actices, Taxmann Publi	cation.
Reference				

- 1. Dr. Mehrotra and Dr. Goyal- Direct Taxes-Law and Practices, Sahitya Bhavan Publication.
- 2. Dr. V Rajesh Kumar and Dr. R K Sreekantha- Income Tax 1, Vittam Publications.
- 3. B. B. Lal- Direct Taxes, Konark Publishers[P] Ltd.

PU library link

https://presiuniv.knimbus.com/openFullText.html?DP=https://open.umn.edu/opentext books/textbooks/323

https://presiuniv.knimbus.com/openFullText.html?DP=http://ieeexplore.ieee.org/docu ment/4305951/

https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insi ght/content/doi/10.1108/19852510580000338/full/html

E resources:

https://onlinecourses.swayam2.ac.in/cec23_cm09/preview

Topics relevant to SKILL DEVELOPMENT: : Agriculture Income for **Skill Development through Problem Solving methodologies.** This is attained through assessment component mentioned in course handout.

Catalogue	Dr. Amit Saha
prepared by	Asst. Professor
	School of Commerce
Recommended	4th Board of Studies, 11th July, 2024
by the Board of	
Studies on	

Coutsethodecademic BBACO2incil	Course Title: Adva	ance Excel	L- T- P - C	2	0	2	3
Version No.	1.0						
Course Pre-requisites• Knowledge of Basic Excel							
Anti-requisites	Nil	Nil					
Course Description	excel functions and	ptual and practical in n l its application throu prepare visual reports	gh excel worksheet	s. Stude	nts wil	l be able f	0
Course Out Comes	CO1: Apply If function CO2: Apply lookup	pletion of the course th tions for data analysis functions for dataset data using pivot tables		able to:			
Course objective		course is to familiarize through <mark>Experiential L</mark>		he conce	epts of A	Advanced	and attair
Course Content:							
Module 1	Analysis using Excel	Nested If	Nested If			20 Ses	sions
What If Analysis, Goal Seek , S	cenario Analysis , Data Ta	bles (PMT Function),	Solver Tool Logical	l Functio	ons , If I	unction, I	How to Fiv
Errors - if error , Nested If , Co	omplex if and or functions	Data Validation, Nur	nber, Date & Time	Validatio	on, Text	t and List	Validatior
, Custom validations based on	formula for a cell, Dynam	ic Dropdown List Crea	ation using Data Va	lidation	– Depe	endency L	ist
Module 2	Look up functions	Index and Match	Index and I	Match		18 Ses	sions
	· •		Iser Interface Using				

Module 3	Data Visualization through excel	Excel Dashboard	Excel Dashboard	18 Sessions
Pivot Tables, Creating Simple Pivo	ot Tables , Basic and Ac	lvanced Value Field Set	ing , Classic Pivot table , Cl	hoosing Field , Filtering
PivotTables , Modifying PivotTab	le Data , Grouping bas	sed on numbers and Da	tes, Calculated Field & Ca	lculated Items , Arrays
Functions, What are the Array For	mulas, Use of the Array	y Formulas?, Basic Exam	ples of Arrays (Using ctrl+sl	, hift+enter). , Array with
if, mid functions formulas., Array	•			,
i.e. Bar Charts / Pie Charts / Lin	-		•	
Dashboard , Planning a Dashboard	6		ê î	5
Targeted Application & Tools tha				
Project work/Assignment: Mentio		U I I	or this course:	
7. Preparation of HR/Marketin	ng / Finance dashboarc	đ		
Reference				
Michael Alexander (Author), Richa	a <u>rd Kusleika</u> (Author), J	<u>John Walkenbach</u> (Autho	or) (2018), Excel 2019 Bible F	Paperback – 4
December	ard Kusleika (Author),]	<u>John Walkenbach</u> (Autho	or) (2018), Excel 2019 Bible F	Paperback – 4
December Text book				1
December				1
December Text book William L. Fischer Excel: QuickSta				1
December Text book William L. Fischer Excel: QuickStar PU library link				1
December Text book William L. Fischer Excel: QuickSta				1
December Text book William L. Fischer Excel: QuickStat PU library link Not Applicable E resources:	rt Guide - From Beginn			1
December Text book William L. Fischer Excel: QuickSta: PU library link Not Applicable E resources: <u>https://onlinecourses.nptel.ac.in/</u>	rt Guide - From Beginn <u>noc21_ge21/preview</u>	er to Expert (Excel, Micr	osoft Office) Paperback – Ma	ay 7, 2016
December Text book William L. Fischer Excel: QuickSta PU library link Not Applicable E resources: <u>https://onlinecourses.nptel.ac.in/</u> Topics relevant to SKILL DEVELO	rt Guide - From Beginn <u>noc21_ge21/preview</u> O PMENT : Pivot Table	er to Expert (Excel, Micr e for Skill Developme r	osoft Office) Paperback – Ma	ay 7, 2016
December Text book William L. Fischer Excel: QuickSta: PU library link Not Applicable E resources: <u>https://onlinecourses.nptel.ac.in/</u> Topics relevant to SKILL DEVELO is attained through assessment con	rt Guide - From Beginn <u>noc21_ge21/preview</u> OPMENT : Pivot Table nponent mentioned in c	er to Expert (Excel, Micr e for Skill Developme r	osoft Office) Paperback – Ma	ay 7, 2016
December Text book William L. Fischer Excel: QuickSta: PU library link Not Applicable E resources: <u>https://onlinecourses.nptel.ac.in/</u>	rt Guide - From Beginn <u>noc21_ge21/preview</u> O PMENT : Pivot Table	er to Expert (Excel, Micr e for Skill Developme r	osoft Office) Paperback – Ma	ay 7, 2016

Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code:	Course Title: Bank	ing and Insurance	L- T-P-			0	
SOC2002			C	3	0		3
Version No.	1.0						
Course Pre-requisites	Basic Commu	inication					
	General Know	vledge in Banking and Insurance.					
	• Knowledge about services.						
Anti-requisites	Not Applicable	Not Applicable					
Course Description	This course is inter	nded to familiarize the students with	n the opera	tions	and	innovat	ions in
	Banking sector, Ban	king services. It also provides the insig	ghts into the	e Insur	ance	sector a	and the
	different types of ins	surance services available					
Course Out Comes	On successful comp	letion of the course the students shall b	e able to:				
		Commercial Banking and Insurance Sy		•	emer	nber)	
	5	merging Trends in the Banking Sector.	•	,			
		different forms of risk in Banking Secto	or. (Underst	and).			
		ne process of Insurance. (Understand).					
Course Objective	,	e course is to familiarize the learners		-			ng and
	Insurance and attai	n <mark>Skill Development</mark> through <mark>Participa</mark>	<mark>tive Learni</mark>	<mark>ng tec</mark> ł	niqu	<mark>ies.</mark>	
Course Content:							
	Commercial	Term paper / Assignment / Case	Case St	udu or			
Module 1	Banking and	Term paper/Assignment/Case Study	Jordania	5		12 Se	ssions
	Insurance	Study	joruallia	ur Dall	r.		

Topics: Banking: Meaning of Bank, Features and Functions of Commercial Banks; Banking Systems: Branch vs Unit Banking, Retail vs Wholesale Banking, Universal Banking; Reserve Bank of India: Functions, Methods of Credit Control, Banking Ombudsman, CASA.

Insurance: Definition of Insurance, Concept of Hazards and Risks, Principles of Insurance, Types of Insurance – Life vs General Insurance, Reinsurance, Bancassurance, Regulatory Framework of Insurance in India – Insurance Regulatory and Development Authority of India: Functions and Regulations. Insurance Ombudsman

Module 2	Emerging Trends in Banking Sector	Assignment/Case Study	Assignment on Technology on ATM Visit Case Study on Digital Banking	8 Sessions
Topics: Universal Bankin	ng, Venture Capital; I	Project Finance; Merchant Banking, An	ti-Money laundering, H	KYC, Electronic

Fund Transfer Systems - NEFT, RTGS, IMPS; E-wallet- meaning, types, procedure of e-payment: UPI and Payment banks; Vigilance in Electronic Banking - Phishing; Customer Education; Safety Checks; Precautions.

Module 3	Risks in Commercial Banking	Assignment/Case Study	Case Study on Azad Cooperative bank	12 Sessions
Topics: Nature, Need	and Types of Risks	; Transformation Services and Risk	s; Rollover Loans an	d Flexi Rates;

Internationalization of Banking; Interest Sensitive Assets; RBI Guidelines for Risk Management.

Module 4	Life and Non-Life	Assignment/Case Study	Assignment on	9 Sessions
Wiodule 4	Insurance	Assignment/ Case Study	health Insurance	<i>y</i> 505510115

Topics: Life Insurance: Conceptual Framework, Nature of Life Insurance, Advantages, Life Insurance Contract and Policy Provisions, Types of Policies, Life Insurance Agency.

Non-Life Insurance: Fire Insurance: Meaning, nature, Policies and conditions of fire insurance. Subrogation and Reinsurance; Marine insurance: Meaning, nature, Principles of marine insurance, Policies and conditions to marine insurance. Accident and motor insurance, Concept of health insurance and Catastrophe insurance.

Targeted Application & Tools that can be used: Case Study of Yes Bank, PMC Bank and General/Life Insurance

Project work/Assignment: Mention the Type of Project/Assignment proposed for this course

Review of Articles on developments in banking and insurance sector. Group Discussion. Presentations. Case Study Analysis.

Text Book

Machiraju, H. R. Modern Commercial Banking

https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JSTPM-06-2021-0082/pdfplus/html

References

- 1. <u>https://economictimes.indiatimes.com/case-study-insurance-company-wants-accident-victim-to-submit-</u> irrelevant-documents-faces-heat/articleshow/38780014.cms
- 2. https://journals.sagepub.com/doi/full/10.1177/25166042211061003

Topics relevant to SKILL DEVELOPMENT: RTGS transfer for **Skill Development through Participative Learning Techniques.** This is attained through assessment component mentioned in course handout.

Catalogue prepared	Prof. Sowmyashree
by	Assistant Professor
	School of Commerce and Economics
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by	24th Academic Council meeting held on 3rd August 2024
the Academic Council	

Course Code: COM3071	Course Title: Cost and Management Accounting	L-T-P- C	3	1	0	4
Version No.	1.0					

Course Pre-	Basic Knowledge of Costing					
requisites	Elementary Know	wledge of Accour	nting			
Anti-requisites	Nil					
Course	The course offers balanced coverage of concepts, methods, and uses of					
Description			with an increasingly stro			
	emphasis on mar	emphasis on management decision-making. The students will				
	understand various cost methods adopted in manufacturing company.					
	1 1	1	sheet, cost control, financ			
	statement analys	is, budgetary con	trol, cash flow analysis a	ind		
	management rep	orting.				
Course Out		1	ourse the students shall l			
Comes			t and preparation of cost			
	-	nethods of cost co	ontrol via material, labou	r and		
	overhead costs.					
	1 1 1	-	f analyzing the financial	statements		
	CO4: Prepare dif					
			m operating, investing a	nd financing		
	activities of busin					
Course objective		0	improve the learn			
	DEVELOPMENT	T by using PROBI	LEM SOLVING methodo	ologies.		
Course Content:						
	Introduction to		Recent practices of			
Module 1	Cost and	Group	management	10 sessions		
Wiodule 1	Management	discussion	accounting	10 303510113		
	Accounting					
			ent Accounting- The user			
-	-		agement accounting- rel	_		
cost accounting, fin	nancial accounting,	management acc	counting and financial m	anagement.		

Module 2	Cost Control Case study A palysis		mated Cost Sheet Case study analysis on ABC analysis	10 sessions					
Topics: Material	Cost: direct and in	direct material cost.		hniques-					
Topics: Material Cost: direct and indirect material cost, Inventory control techniques- stock levels, EOQ, ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO and Average methods. Labour cost: direct and indirect labour cost- methods of payment of wages including incentive plans -Halsey and Rowan plans, Tailors Piece Rate method. Overheads: features, classification, methods of allocation and apportionment of overheads,									
primary and secon	dary distributions (Repeated & step lac	dder method only).						
Module 3	Financial Statement Analysis	Company financial statement analysis	Public sector organization	10 sessions					
Topics: Comparative Income Statements and Balance Sheets, Common size Income Statements and Balance Sheet analysis (Simple Problems.) Ratio Analysis – Introduction, Classification & Interpretation of Ratios, Liquidity Ratios (Current and Quick Ratio), Capital Structure Ratios(Debt Equity Ratio, Proprietary Ratio, Solvency Ratio, Interest Coverage Ratio only), Profitability Ratios based on turnover only,									
Problems on ratio a	-	Case study	Case study on	10 sessions					

Module 5	Cash Flow Analysis	Case study analysis	Case study on cash flow statement	10 sessions				
Topics: Meaning	g and Definition of	Cash Flow Statemer	nt – Concept of Cash a	nd Cash				
-			of Cash Flow Stateme					
Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities –								
Cash Flow from Investing Activities and Cash Flow from Financing Activities –								
Preparation of Casl			11 19 01	11				
			leos and board & Cha					
course:	gninem: Mention ti	the Type of Project / .	Assignment proposed	for this				
Course project								
Group discussions								
Reference								
Text book								
Arora, M.N (2016).	Cost and Managem	ent Accounting, Ne	w Delhi: Himalaya Pu	ıblishing				
House.	0	0	5	0				
Reference								
Jawahar Lal & Seer	na Srivastva (2018)). Cost Accounting. 1	Mcgraw Hill Educatio	n				
			lew Delhi:Vikas Publi	cations				
		Delhi: Mcgraw Hill H						
-	0	0	i: Mcgraw Hill Educat					
	David E. Platt(2017	7) Managerial Accou	inting , New Delhi: M	cgraw Hill				
Education								
PU library link			2/151/01 2021 0002/0	(
https://www.emerald.com/insight/content/doi/10.1108/JFM-01-2021-0002/full/html PULLink 2: https://www.emerald.com/insight/content/doi/10.1108/JIPPM 06.2017								
PU Link 2: https://www.emerald.com/insight/content/doi/10.1108/IJPPM-06-2017-0153/full/html								

Topics relevant to SKILL DEVELOPMENT: for Skill Development through ProblemSolving methodologies/Participative LearningTechniques/ExperientialLearningTechniques. This is attained through assessment component mentioned in course handout.

Catalogue	Dr. Ajay Singh
prepared by	Assistant Professor
	School of Commerce
Recommended by	4th Board of Studies, 11th July, 2024
the Board of	
Studies on	
Date of Approval	24th Academic Council meeting held on 3rd August 2024
by the Academic	
Council	

Course Code: BBA2041	Course Title: Research Methodology	L-T- P- C	3	0	0	3				
Version No.	1.0	1-0								
Course Pre-requisites	Knowledge of researchBasic Concepts of Statistics and Mathematics									
Anti-requisites	Nil									
Course Description	COURSE DESCRIPTION: Introduction to research provides the importance of research is creating and extending the knowledge base of one's subject area to distinguish between the strengths and limitations of different research approaches regarding one's subject/research area.									
Course Out Comes	On successful completion of the course the students shall be able to:									
	CO1: Explain the research process. (UNDERSTAND)									
	CO2: Differentiate between research variables (UNDERSTAND)									
	CO3: Summarize Scaling Techniques (UNDERSTAND)									
	CO4: Differentiate between sampling and non-sampling errors (UNDERSTAND)									
	CO5: Determine the relationship between variables (APPLY)									
	CO6: Examine the steps involved in drafting a research report (APPLY)									
Course Objective	This course is designed for SKILL DEVELOPMENT ofTechniques of Class Presentation and Case Study.	the learn	er by u	sing Expe i	riential I	earning				
Course Content:										
Module 1	Introduction to research			11 0	essions					

Research: Meaning, Objectives, Types, Approaches- Qualitative and Quantitative, Significance, Research Process, Criteria of good research; Challenges faced by Researchers.

Research problem, selecting the problem.

Modu	ule 2		Researc	h desig	n and sc	aling				10 Sessions	
D	1	 •	1 ()	n	1 .		• 1	1 .	 1 .	 1	

Research Design: Meaning, need, features. Dependent variables, independent variables, moderator variables, mediating variables, extraneous variables, categorical variables.

Classification of measurement scales: nominal, ordinal, interval and ratio scales; Goodness of measurement scales: validity, reliability, practicality and accuracy; Sources of error in measurement. Scaling techniques.

Modul	le 3	I	Data Co	ollectio	n and	Sa	mpling	5					10 Sessions	
	6 1 .	-		4	. 1	1	<i>.</i> .	1	11	6	1	1 .		

Sources of data- primary and secondary data, methods of primary data collection, sources of secondary data. Sampling design, sample size, determining optimal sample size, sampling techniques, probability Vs. non-probability sampling methods, sampling and non-sampling errors.

Module 4Questionnaire Designing and Data Analysis10 SessionsQuestionnaire, Types of questionnaires, Questionnaire design procedure, type of questions: open-ended, closed ended; criteria for
designing questions; questionnaire structure. Questionnaire Vs. Schedule. Pilot testing, administering.10 Sessions

Data Analysis: Univariate Analysis: Mean Comparisons, t-test and One-way ANOVA; Bi-variate analysis: Cross tabulations, Chi-square test, correlation and regression.

Module 5	Research Reporting and Modern Practices in	10 Sessions
	Research	

Research Report Writing: Importance, Essentials, Structure/ layout, Types. References and Citation Methods: APA (American Psychological Association), CMS (Chicago Manual Style), MLA (Modern Language Association), Footnotes and Bibliography. Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research.

Lecture: All Modules

Discussion: All Modules

Self-learning: Philosophy of Social Science Research

Assignments: Case study : Implication of Qualitative Research Methods https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=DOAB_1_06082022 _20245

Textbook

T1: C R Kothari, Gaurav Garg: Research Methodology - Methods and Techniques.

References :

R1: Deepak Chawla, Neena Sondhi: Research Methodology

R2: Catherine Dawson: 100 Activities for teaching Research Methods

Web Based Resources

W1: https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/01443580010341853/full/html

W2. <u>https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/01443580010341727/full/html</u> Swayam & NPTEL Video Lecture Sessions

1: <u>https://onlinecourses.nptel.ac.in/noc21_hs104/preview</u>

List of E-Resources:

https://presiuniv.knimbus.com/login

E1:-

https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=ELSEVIER1_20987

<u>E2:-</u>

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/01443580010341754/full/html

Catalogue prepared by	Prof. Umme
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
Date of Approval by the Academic Council	24th Academic Council meeting held on 3rd August 2024

Course Code: BSE1020	Course Title: Data Analysis using software	L-T-P-C	2	0	2	3
Version No.	1.0					
Course Pre-requisites	Knowledge of Statistical Techniques					
Anti-requisites	NA					

Course Description	Statistical programming with E views and SPSS w	vill enable the students to generate and process						
-	data related to their study and visualize and ana considered							
Course Outcomes	CO1. Understanding with the toolbox of statistical software.							
	CO2. Capacitating students in analyzing complex i							
	- Statistical Package for Social Sciences (SPSS)	1						
	CO3. A strong theoretical and empirical foundation	n in statistical analysis.						
	CO4: Understand the procedure for analysing the c							
Course Objective	The objective of the course is to familiarize the le							
	Business Analytics and attain Skill Development t	Business Analytics and attain Skill Development through Experiential Learning techniques.						
Course Content:								
Module 1	Introduction to SPSS	15 Sessions						
SPSS Environment: data	aditar autrut viewer aurten aditar Data view window	CDCC Company Data quantian Immouting data						
or oo hin normenn. uata	eunor, output viewer, syntax eunor – Data view window	' – SP55 Syntax – Data creation – Importing data						
	editor, output viewer, syntax editor – Data view window and Defining variables – Creating a Codebook in SPSS.	– SPSS Syntax – Data creation – importing data						
- Variable types in SPSS	and Defining variables - Creating a Codebook in SPSS.	15 Sessions						
 Variable types in SPSS Module 2 	and Defining variables – Creating a Codebook in SPSS. Working with Data	15 Sessions						
- Variable types in SPSS Module 2 Computing Variables - I	and Defining variables - Creating a Codebook in SPSS.	15 Sessions						
- Variable types in SPSS Module 2 Computing Variables - I	and Defining variables – Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical S	15 Sessions						
- Variable types in SPSS Module 2 Computing Variables - I Cases - Sorting Data - G Module 3	and Defining variables – Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical S rouping or Splitting Data.	15 Sessions String Variables using Automatic Recode - Rank 15 Sessions						
- Variable types in SPSS Module 2 Computing Variables - I Cases - Sorting Data - G Module 3	and Defining variables - Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical Strouping or Splitting Data. Exploring Data Continuous Variables - The Explore procedure - Frequent	15 Sessions String Variables using Automatic Recode - Rank 15 Sessions						
- Variable types in SPSS Module 2 Computing Variables - I Cases - Sorting Data - G Module 3 Descriptive Statistics for	and Defining variables - Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical Strouping or Splitting Data. Exploring Data Continuous Variables - The Explore procedure - Frequent	15 Sessions String Variables using Automatic Recode - Rank 15 Sessions						
- Variable types in SPSS Module 2 Computing Variables - I Cases - Sorting Data - G Module 3 Descriptive Statistics for - Frequencies for Catego Module 4	and Defining variables – Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical Strouping or Splitting Data. Exploring Data Continuous Variables - The Explore procedure - Frequen prical Data.	15 Sessions String Variables using Automatic Recode - Rank 15 Sessions scies Procedure - Descriptives - Compare Means 10 Sessions						
- Variable types in SPSS Module 2 Computing Variables - I Cases - Sorting Data - G Module 3 Descriptive Statistics for - Frequencies for Catego Module 4 Inferential Statistics for	and Defining variables - Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical Strouping or Splitting Data. Exploring Data Continuous Variables - The Explore procedure - Frequen prical Data. Analysing Data	15 Sessions String Variables using Automatic Recode - Rank 15 Sessions cies Procedure - Descriptives - Compare Means 10 Sessions ependence - Inferential Statistics for Comparing						
- Variable types in SPSS Module 2 Computing Variables - I Cases - Sorting Data - G Module 3 Descriptive Statistics for - Frequencies for Catego Module 4 Inferential Statistics for Means: One Sample t Te	and Defining variables - Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical Strouping or Splitting Data. Exploring Data Continuous Variables - The Explore procedure - Frequen prical Data. Analysing Data Association: Pearson Correlation, Chi-square Test of Independent Samples T Test, Independent Samples T Test, Context	15 Sessions String Variables using Automatic Recode - Rank 15 Sessions cies Procedure - Descriptives - Compare Means 10 Sessions ependence - Inferential Statistics for Comparing						
- Variable types in SPSS Module 2 Computing Variables - I Cases - Sorting Data - G Module 3 Descriptive Statistics for - Frequencies for Catego Module 4 Inferential Statistics for	and Defining variables - Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical Strouping or Splitting Data. Exploring Data Continuous Variables - The Explore procedure - Frequent orical Data. Analysing Data Association: Pearson Correlation, Chi-square Test of Independent Samples T Test, Independent Samples T Test, C RE (PEDAGOGY):	15 Sessions String Variables using Automatic Recode - Rank 15 Sessions cies Procedure - Descriptives - Compare Means 10 Sessions ependence - Inferential Statistics for Comparing						
- Variable types in SPSS Module 2 Computing Variables - I Cases - Sorting Data - G Module 3 Descriptive Statistics for - Frequencies for Catego Module 4 Inferential Statistics for Means: One Sample t Te DELIVERY PROCEDU	and Defining variables - Creating a Codebook in SPSS. Working with Data Recoding (Transforming) Variables: Recoding Categorical Strouping or Splitting Data. Exploring Data Continuous Variables - The Explore procedure - Frequent orical Data. Analysing Data Association: Pearson Correlation, Chi-square Test of Independent Samples T Test, CRE (PEDAGOGY): .,2,3,4 & 5	15 Sessions String Variables using Automatic Recode - Rank 15 Sessions cies Procedure - Descriptives - Compare Means 10 Sessions ependence - Inferential Statistics for Comparing						

T1: HOW TO USE SPSS ® A Step-By-Step C	Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018						
by Routledge.							
Reference Books							
R1 : SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence							
Erlbaum Associates, Inc.							
R2 : Using IBM SPSS statistics for research m	ethods and social science statistics, William E. Wagner, Fifth edition published in 2015						
by SAGE Publications, Inc.							
Web Sources:							
W1: <u>https://www.statisticssolutions.com/s</u>							
W2: <u>https://www.spss-tutorials.com/spss-</u>	what-is-it/						
PU E-resources							
E1: <u>http://surl.li/grmio</u>							
E2: <u>http://surl.li/grmiw</u>							
Swayam & NPTEL Video Lecture Sessions							
1. <u>https://nptel.ac.in/courses/110107113</u>							
SPECIFIC GUIDELINES TO STUDENTS:							
Attend the classes regularly							
▲	T: XXXXXX for Skill Development through Experiential Learning Techniques. This						
is attained through assessment component r							
	Dr. Nandita Barua						
	Ith Board of Studies, 11th July, 2024						
STUDIES ON							
	24th Academic Council meeting held on 3rd August 2024						
ACADEMIC COUNCIL							

Course Code: BFI3001	Course Title: Security Analysis and Portfolio Management Type of Course: Discipline ElectiveL- T-P- C3003								
Version No.	1.0								
Course Pre- requisites	 Basic Communication Basic numeric skills Familiarity with graphs and charts General Knowledge in Business world 								
Anti-requisites	Nil								
Course Description	This course is designed to teach the fundamentals of investments along with the analysis and performance evaluation to become successful investor. It starts from the investment introduction to the performance Evaluation of securities and portfolio. To Comprehension deeper how market works, students will be taught the stock market fundamentals. It discusses the risk return trade-offs of an investor. It also persists how investment in securities market is evaluated based on Fundamental and Technical analysis. This course will also emphasize students to learn forces that affect security market.								

Course Out	0			1-1 - +			
		1	se the students shall l				
Comes			s market and investme	ent			
	alternatives. (Ren	,					
	CO2: Compute th	ne value of securities	s through models and	theories.			
	(Understand)						
	CO3: Use the fur	ndamental and tech	nical analysis in select	tion of			
	securities. (Apply	7)	•				
	CO4: Identify the	CO4: Identify the different components of portfolio management.					
	(Analyze)						
		portfolio for optimu	m performance and r	evision.			
	(Evaluate)	. <u>1</u>	1				
Course objective	The objective of	the course is to f	amiliarize the learne	ers with the			
J	,	The objective of the course is to familiarize the learners with the concepts of security analysis and portfolio management and attain					
	-	5 5 1	ring methodologies.	t und uttuin			
		lought i toblem borv	ing methodologies.				
Course Content:							
	INTRODUCTI		Data Collection				
Nr. 1. 1. 4	ON TO						
Module 1	SECURITY	Assignment	related to market	9 Sessions			
	ANALYSIS		movements.				
The Investment Env	vironment - investr	nent alternatives; se	curities markets; secu	rities market			
institutions; invest	ment process, Fir	nancial Instrument	s, Markets for inves	stments and			
Trading. Risk and	d Return calculatio	on, efficient market	s: concepts and form	ns of market			
efficiency.							

Module 2	SECURITY VALUATION	Case Study	Collection of data regarding stock prices.	8 Sessions	
Equity Analysis ar	nd valuations, Equi	ity valuation model	s, Relative Valuation	Techniques:	
Price-earnings ratio	o, EPS, Price-book v	alue ratio, Price-sale	es ratio, Debt to Equity	7 Ratio, bond	
pricing and yield, 1	eturns on bonds, b	ond pricing theories	5		
Module 3	FUNDAMENT AL AND TECHNICAL ANALYSIS	Case Study	Data Collection of Equity Market.	8 Sessions	
Fundamental Ana	lysis - Economic	Analysis, Industr	y Analysis, Compar	ny Analysis.	
Technical analysis-	meaning, differen	ce between technica	al and fundamental ar	nalysis, Price	
indicators- Dow th	eory, advances and	d declines. Charts:	line chart, bar chart, o	candle chart,	
point & figure cha	art, Patterns: head	& shoulders, triang	gle, rectangle, flag, cu	ip & saucer,	
		icators: moving ave		1	
Module 4	PORTFOLIO MANAGEME NT AND ANALYSIS	Assignment	Data Collection of Equity Market.	8 Sessions	
	0		olio theory, Capital A	0	
5	5	±	ta of a Portfolio, Arbi	trage Pricing	
Theory (simple pro	oblems), Capital Ma	arket Line – Security		r	
Module 5	PORTFOLIO PERFORMAN	Case Study	Data Collection on portfolio	8 Sessions	

CE EVALUATION				
Portfolio performance evaluation- For	ecasting portfo	olio perform	ance, Sharpe	ratio, Treynor
and Jensen's and Fama Net Selectiv	01	-	-	2
index.	<i></i>			
muex.				
Targeted Application & Tools that ca interface of real-world security analy		rojective tec	hniques and	hands-on
Project work/Assignment: Mention th		oject/Assigr	ment propo	sed for this
course:			a a la atta a	
Assess the cases with respect to secur Text book	analysis a	na portfollo	selection.	
S. Kevin (2017), "Portfolio Managemen	nt". PHI Learn	ing Private I	imited. 2nd	Edition
Reference		ing i nvate i	Linuca, 2na	Lattion.
R1: Chandra, Prasanna (2018), "Inve	estment Analy	sis and Poi	tfolio Mana	gement", Tata
McGraw Hill Publishing Limited, 3rd	Edition.			
R2: Pandian, Punithavathy (2017); "Se	ecurity Analys	is and Portfo	olio Manager	nent", Vikas
Publishing House Private Limited, Fif	th Reprint Edi	tion.		
PU library link				
https://presiuniv.knimbus.com/open	FullText.html	?DP=https://	www.busin	essperspectiv
es.org/journals/investment-managem	ent-and-finan	cial-innova	tions?catego	ry_id=30
Paste the link of reference articles from mandatory)	om KNIMBUS	5 as per the	course conte	nt. (Two links

E resources:						
Coursep Sp/d/enlined	(finese a Titla Bu	marce 11 mar 99 / nrevi	o₩T_P_			
				3 0	0	3
BBA2042 2: https://www.t Version No.	idemy.com/course	e/securityanalysisp	ortfolioma	anagement	L	0
Course Pre-	Knowledge of Ma	anagement				
Course Pre- Topicsitelevant to	EMPLOYABILIT	Y: Risk and Retu	rn Trade-	off for E	mploya	ability
Anti-requisites m	Phyling Techniqu	es. This is attained	mrougn	assessmer	it comp	onent
mentioned in cours Course	e handout. The course is cor	ceptual in nature a	nd will p	rovide an	insight	about
Description	DariAusauthavs pe	ertaining to the	business,	legal pro	cedure	s and
prepared by	permentation.	After completion of	of the cou	arse stude	nts wil	l gain
		tcelawa Eandonricas	tices, rec	ent trend	s relat	ed to
Recommended	management in B	usiness les, 11th July, 2024				
Course by the Board of	On successful completion of the course the students shall be able to:					
Comes Studies on	CO1: Describe the	e concepts of Busine	ess Law			
Date of Approval	<u>CO2: Explain the</u>	practices of offer ar buncil meeting held aspects of performa	d accepta	nce	1	
by the Academic	CO3: Discuss the	aspects of performa	ince of cor	itract	E	
Council	CO4: Explain the	concept of sales of	goods act			
Council	CO5 : Discuss cor	ntemporary issues in	1 business	law		
Course objective	Students will be able to develop SKILL through PARTICIPATIVE					
	LEARNING tech	niques such as role	play, case	e study ar	alysis,	group
	discussion.					
Course Content:						
Module 1	Introduction to				11	
	Law				Sessi	
Introduction to Law	w - Indian Contrac	t Act -Formation-N	ature and	Elements	of Con	tract –
Classification of Co	ntracts, Kinds of A	greements, Contrac	t Vs Agree	ement.		
Module 2	Offer and				10	
wiodule 2	Acceptance				Sessi	ons

Offer – Types of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Lega Capacity of Parties. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

	Performance of		10
Module 3	Contract		10
wiodule 5	Contract		Sessions
			363510115

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of

Contract – Remedies available for Breach of Contract.

		I		
Module 4	Sale of Goods Act			10 Sessions
				565510115
Sale – Contract of S	ale – Sale Vs Agre	eement to Sell - Me	aning of Goods - Co	nditions and
Warranty - Caveat	Emptor - Excepti	ons of Caveat Emp	tor – Buyer and Selle	r of Goods -
Unpaid Seller - Def	inition - Rights of	an Unpaid Seller.	-	
	Contemporary			10
Module 5	Issues in Law			Sessions
				365510115
Topics: Right to I	nformation Act, 20	005 - Meaning of 'Inf	formation', 'Right to I	nformation' -
Need for Right to	Information. Publ	ic Information - Re	equest for obtaining	information.
Grounds for rejection	on of information.	Central Informatio	n Commission - Cons	stitution and
powers. Information	n Technology Act	- Purpose and sign	ificance. Cyber Crime	es - Types of
crimes, nature and	ounishment. Intelle	ectual Property Rigl	nts and its component	ts.
Targeted Applicati	on & Tools that ca	n be used: PPT, Vi	ideos and board & Ch	alk Method
Project work/Assig	nment: Mention	the Type of Projec	t /Assignment propo	sed for this
course:		, , , , , , , , , , , , , , , , , , ,		
Course project on te	emplates of legal d	ocuments		
i ,	1 0			

Case study analysis	
Reference	
Text book	
. 1. Kapoor, N.D. Bu	siness Laws, Sultan Chand and Sons.
Reference	
Rajni Jagota, Busine	ss Laws - Cengage, New Delhi.
, , ,	Business Laws, Margam Publications.
	BusinessLaw, S Chand & Co, Delhi
5	s Law, S.Chand &Co.
Shehzad, N. (2009),	"Business Law: A Guide for Entrepreneurs (1st edition)", International
	w and Management, Vol. 51 No. 1, pp. 53-
54. https://doi.org/	/10.1108/17542430910936691
PU library link <u>https://www-emera</u> <u>presiuniv.knimbus</u> E resources:.	<u>ld-com-</u> .com/insight/content/doi/10.1108/17542430910936691/full/html
Content in this sect	ion should be mentioned as per the program grid.
	development of "ENTREPRENEURSHIP SKILLS": Students shall be
	vn business in rural India.
Topics relevant to d	levelopment of " EMPLOYABILITY SKILL": Students shall be able to
	e of rural customer and match their need accordingly.
Catalogue	Dr. Hemanth Kumar
prepared by	
Recommended by	4th Board of Studies, 11th July, 2024
the Board of	
Studies on	

Date of Approval	24th Academic Council meeting held on 3rd August 2024
by the Academic	
Council	

COM3053	Course Title: Accounting Information S Type of Course: Discipline Elective The		L- T-P- C	3	0	0	3	
Version No.	1.0			· ·				
Course Pre-requisites	Basics of Information system							
Anti-requisites	Nil							
Course Description	This course provides an overview basic of concepts and services contents of Accounting and Information systems in an organization. It is targeted at the future managers who are expected to understand the business and accounts implication of Information System. The course focuses on how information technology can be applied to improve their organization.							
Course Out Comes	 On successful completion of the course the students shall be able to: CO 1: Describe the Information System in Accounting Perspective. (Knowledge) CO 2: Describe the functions of Transaction Processing system. (Knowledge) CO 3: Describe the applicability of Computer Based Accounting systems. (Comprehension) CO 4: Explain the different methods available Financial and Management reporting system (Comprehension) 						rstems	
Course objective	The objective of the course is to familiar System and attain Employability throug			-	counting	g Inforn	natio	
Course Content:								
Module 1	THE INFORMATION SYSTEM: AN ACCOUNTANT'S PERSPECTIVE	Article Review		and Informat	tion	11 Sessi	ons	
-	n Environment - What Is a System? An Infor	5		5				
	f Information Systems Organizational St The Information Technology Function. Ev							

Model, The Flat-File Model, The Database Model, The REA Model, Accountants as System Designers, Accountants as System Auditors

Module 2 TRANSACTION PROCESSING	Discussion	Transaction Cycles	10 Sessions
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Topics: An Overview of Transaction Processing - Transaction Cycles, The Expenditure Cycle, The Conversion Cycle, The Revenue Cycle, Accounting Records - Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques - Data Flow Diagrams and Entity Relationship Diagrams Flowcharts, Record Layout Diagrams, Computer-Based Accounting Systems - Differences between Batch and Real-Time Systems, Alternative Data Processing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time Processing.

Module 3	COMPUTER-BASED ACCOUNTING SYSTEMS	Participative Learning	Presentation	10 Sessions
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Topics: Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, Update Procedures, Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale (POS) Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI, Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems - PC Control Issues.

Module 4	FINANCIAL REPO MANAGEMENT SYSTEMS	RTING AND REPORTING	Case Analysis	Study	Sophisticated Users with Homogeneousy	10 Sessions
Topics: The Financial R Procedures, Controlling	1 0 7 1	histicated Users	with Homoger	neous, I	Information Needs, Financia	al Reporting

The Management Reporting System, Factors that Influence the MRS, Management Principles, Management Function, Level, and Decision Type Problem Structure, Types of Management Reports, Responsibility Accounting, Behavioral Considerations.

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method **Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:**

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html

Reference

Text book

T1. Information system & Computers, R G Saha Himalaya Publishing House

Reference

Financial Information Systems William R. Welke

Management Information System. Gagan Varshney

PU library link

https://presiuniv.knimbus.com/user#/home

https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JIUC-04-2020-0005/pdfplus/html

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html

E resources:

NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.

Topics relevant to EMPLOABILITY: XXXXXX for EMPLOABILITY through Problem Solving methodologies . This is attained
through assessment component mentioned in course handout.

Catalogue prepared by	Prof. Sal Sushmitha. V
	Assistant Professor, School of Commerce
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by	24th Academic Council meeting held on 3rd August 2024
the Academic Council	

Course Code:	Course Title: Advanced Accounting	L-T- P- C	3	0	0	3
COM3054	Type of Course: Theory	L-1-1-C				
Version No.	1.0					
Course Pre-requisites	Basic Concepts of Accounting					
Anti-requisites	Nil					
Course Description	The objective of the course is to develop a comprehent treatments in a particular business arrangement. The cour companies, insurance companies, inflation and investi- students to be familiar with the process and prepa- organizations.	rse covers acc ment account	ountin ing. T	g tre his c	atment of ourse wi	f banking Il enable

Course Out Comes	CO1: Discuss the import CO2: Explain the accoun CO3: Distinguish betwee method. (Comprehensic	 On successful completion of the course the students shall be able to: CO1: Discuss the important provisions of the Banking Regulation Act of 1949. (Comprehension) CO2: Explain the accounting concepts related to insurance companies. (Comprehension) CO3: Distinguish between the current purchasing power method and current cost accounting method. (Comprehension) CO4: Summarize the concept of cum-interest and ex-interest under investment accounting. (Comprehension) 				
Course objective	,	rse is to familiarize the lear <mark>y</mark> through <mark>Problem Solving</mark>	ners with the concepts of Adv a <mark>5 Methodologies.</mark>	anced Accounting		
Course Content:						
Module 1	Accounts of Banking companies	Participative learning	Group presentation on the provisions of banking regulation act 1949	8 Sessions		
restriction on commissi bank accounting, final a	ion – brokerage – discounts –	statutory reserves – cash re rofit and loss account – inter	on Act of 1949 – minimum cap eserves – books of accounts – rest on doubtful debts – rebate ons.	special features of		
Module 2	Accounts of insurance companies	Participative learning	Group discussion on accounting concepts of insurance companies	8 Sessions		
Ũ	nce and general insurance – a ompanies – revenue account a	0 1	g to insurance companies - Pr	eparation of Final		
Module 3	Inflation accounting	Experiential Learning	Preparation of inflation account	10 Sessions		

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

Module 4	Investment accounting	Participative Learning	Case study analysis on an organization's investment accounts	
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Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares - right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:

- 8. Assignment 1: Written assignment on a case study on an organization's investment avenues and its accounting process.
- 9. Assignment 2: Report on the experiential Learning activity on preparation of inflation accounts of a selected business organization.

Reference

Textbook

1. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers

Reference

- 1. R L Gupta, Advanced Accountancy, Sultan Chand 2.
- 2. Shukla and Grewal, Advanced Accountancy, S Chand
- 3. Jawaharlal, Managerial Accounting, HPH

PU library link

- 1. https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JIABR-10-2019-0206/full/html
- 2. https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MEDAR-12-2017-0253/full/html-

Topics relevant to EMPLOABILITY : XXXXX for **EMPLOABILITY through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Monica S
	Assistant Professor
	School of Commerce
Recommended by the 4th Board of Studies, 11th July, 2024	
Board of Studies on	
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code:	Course Title: International Financial Reporting L-T-P-C 0
COM3055	Standard 3 0 3
Version No.	1.0
Course Pre-requisites	Basic Concepts of Accounting
Anti-requisites	Nil
Course Description	The objective of the course is to develop a comprehensive understanding of the international financial reporting standards to be followed by a business organization. This course covers the foundation of IFRS, recognition criteria for assets and liabilities, presenting of financial statements and group

		ll enable the students to ur ccordance with Internation	nderstand the need and method al Financial Reporting.	of presentation o		
Course Out Comes	On successful completion CO1: Define IFRS (Know	n of the course the students vledge)	s shall be able to:			
	CO2: Discuss the recogni	ition criteria for investmen	t properties (Comprehension)			
		al statements as per IFRS (
	CO4: Illustrate a consoli	dated financial statement (Application)			
Course objective	,	The objective of the course is to familiarize the learners with the concepts of International Financial Reporting Standards and attain Employability through Problem Solving Methodologies .				
Course Content:				0		
Module 1	Introduction to international financial reporting standards	Participative learning	Group presentation on the concepts of IFRS	8 Sessions		
Meaning of IFRS - rele		s and limitations of IFRS	; process of setting IFRS- Prac	tical challenges in		
implementing IFRS; a b	orief theoretical study of Inter	rnational financial reportir	ng standards (IFRS) 1 – 15 - Li	st of Internationa		
accounting standards is	sued by IASB.					
Module 2	Accounting for assets and liabilities	Participative learning	Group discussion on recognition and measurement criteria	8 Sessions		
Recognition criteria fo	r Investment properties, Go	vernment grants, borrow	ring costs, Construction contr	acts, share based		
	Contingent liabilities and Cor	ntingent assets. Events occ	urring after the reporting peri	od (Only Theory)		
payments, Provisions, (contingent natinites and con					

Outline fo		financial statements		statements as per IFRS	10 Sessions
	or the preparation	of financial statements - St	tatement of financial position	on; Comprehensive income sta	tement; Statement
of change	s in equity (SOCE	.), IAS 18 – Revenue. Eleme	ents of financial statements	as per IFRS – Non-current ass	ets; current assets;
0				n costs; administrative expense	
				- Practical problems on each el	
				Case study analysis on an	
Module 4	l	Accounts of Groups	Participative Learning	organization's consolidated financial statements	10 Sessions
Concept o	of group – need fo	or consolidated financial sta	atements - Preparation of c	onsolidated financial statemen	ts - Procedure for
the prepa	ration of consolida	ated financial position state	ment – treatment of pre-acq	uisition profit; goodwill arising	g on consolidation;
		air value –Practical probler			,
	C				
U			, Videos and board & Chal		
			ect/Assignment proposed		
	0	0	n of regional accounting sta	ition of financial statements of	IERS for a colocted
	siness organizatio	-	ing activity on the prepara	mon of financial statements of	IFRS IOF a selected
Referenc	0				
Text bool	-				
		d Indian Accounting Stand	lards by CA Shibarama Tri	pathy	
Reference				1 7	
1. IFI	RS explained – a g	uide to IFRS by BPP learning	ng Media		
2. IFI	RS concepts and a	oplications by Kamal Garg	, Bharath law house private	e limited.	
		nce guide by Robert J Kirk,	1		
J. J. I					

PU library link

- 4. <u>https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JIABR-10-2019-0206/full/html</u> Earning quality after implementation of IFRS.
- 5. <u>https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MEDAR-12-2017-0253/full/html-</u> Effect of IFRS 10 and 11

Topics relevant to EMPLOABILITY: XXXXX for **EMPLOABILITY through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Monica S
	Assistant Professor
	School of Commerce
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code: COM3056	Course Title: Mergers & Acquisitions Type of Course: Core, Theory.	L-T- P- C	3	0	0	3
Version No.	1.0			0		0
Course Pre-requisites	Basic Knowledge about Organizational structure, basic Knowledge in Business world.	c concepts of Ac	counting	g and Fi	nance	e, General
Anti-requisites	Nil					
Course Description	The primary objective of the course is to develop a capuisitions from the perspective of the corporate exect of the acquisition process including corporate strategy	utive. This cours	se will co	ver all 1	najor	elements

			vill enable students to use real- e the rationale for a proposed tra				
Course Out Comes	 Identify the Type Explain the Merge Compute the value Discuss the various 	 Compute the value of a Merger & Acquisition transaction (Application) Discuss the various takeover approaches of a business organization (Application) 					
Course objective	,		ne learners with the concepts oblem Solving Methodologies	0			
Course Content:							
Module 1	Introduction to mergers & acquisitions	Participative learning	Case study on types of mergers	8 Sessions			
—	Forms of corporate restructurir ers – Theories of Mergers – Inter ers.	•	—				
Module 2	Merger process	Participative learning	Group discussion on Organizational and Human aspects of M&A	8 Sessions			
Topics : Identification aspects – Managerial a	of Target – Negotiation – Closir aspects of M&A.	ng the deal – Due diligence		tional and Human			
Module 3	Merger valuation and cross border mergers & acquisitions	Experiential Learning	Preparation of merger valuation report	10 Sessions			

Factors affecting valuation – Valuation Basics – Asset Based Valuation, Income Based Valuation – Market Based Valuation. Cross border Mergers & Acquisitions: Reasons, Strategies and Performance.

	Takeovers and legal		Case study	y analysis on	the	
Module 4	aspects of mergers &	Participative Learning	-	0	&	10 Sessions
	acquisitions		Acquisitio	ons		

Meaning of Takeover – Types of Takeovers – Hostile takeover approaches – Takeover approaches – Anti-takeover amendments – SEBI takeover code. Provision of M&A under Companies Act, 2013 – SEBI Guidelines – Provisions of Income tax – Competition act for M&A

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:

12. Assignment 1: Written assignment on the recent mergers and acquisitions in India and its impact on Indian economy.

13. Assignment 2: Report on the Experiential Learning activity on preparation of merger valuation report of a selected business organization.

Reference

Text book

T1. Rajesh, K.B. (2010). Mergers and Acquisitions. Text and Cases. New Delhi: Tata Mcgraw Hill

Reference:

R1. Pandey, I.M. (2010). Financial Management. New Delhi: Vikas Publishing house.

R2. MY Khan & PK Jain (2018), Financial Management. McGraw Hill Education.

R3. Rabi Narayan Kar Minakshi, Mergers Acquisitions & Corporate Restructuring – 3rd Edition. Taxmann's Publication.

R4. Sudarsanam, S. (2010). Creating Value through Mergers and Acquisitions. New Delhi: Pearsons Education.

PU library link

- 1. Mergers and acquisitions basics for the industrial electronics and communications industry: <u>https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/4657410</u>
- 2. Culture & Cross-border Mergers and acquisitions: <u>https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/4657410</u>

Topics relevant to EMPLOABILITY : XXXXX for **EMPLOABILITY through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Monica S
	Assistant Professor
	School of Commerce
	Dr. Pradeep Kumar
	Assistant Professor
	School of Commerce
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code: COM3059	Course Title: Auditing Principles and Practices Type of Course: Discipline Elective Theory	L-T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	 Basic Communication Knowledge of basic terminologies in accounti Knowledge about purpose of Auditing in an of 	0				
Anti-requisites	Nil					

Course Description	This course aims to impar applications. It also enables and also the valuation of organizations.	s the students to	understand the p	owers and res	sponsibili	ities of auditors
Course Out Comes	CO 1: Recognize the basic c	concepts of Audi	iting			
	CO 2: Discuss the meaning	and objectives o	of Internal control			
	CO 3: Explain the Importar	nce and types of	Vouching			
	CO 4: Show the verification and valuation of assets and liabilities					
	CO 5: Summarize the powe					
Course objective	The objective of the course and Practices and attain En					
Course objective Module 1	and Practices and attain En	nployability thre		lving Method mention	<mark>lologies.</mark> the	
Module 1 Topics:	and Practices and attain En INTRODUCTION TO AUDITING	nployability <mark>threads and activity of activity ac</mark>	ough <mark>Problem So</mark> class Specifically class activit	lving Method mention ty	the 11	sessions
Module 1 Topics: Introduction – Meaning -	and Practices and attain En INTRODUCTION TO AUDITING - Definition – Objectives – Differen	nployability thro D Type of a activity	ough <mark>Problem So</mark> class Specifically class activit	lving Method mention ty diting – Types	the 11	sessions ts – Advantages
Module 1 Topics: Introduction – Meaning - of Auditing – Preparation	and Practices and attain En INTRODUCTION TO AUDITING	nployability thro D Type of activity activity aces between Acco udit - Audit not	ough Problem So class Specifically class activit countancy and Au rebook – Audit wo	lving Method mention ty diting – Types	the 11	sessions ts – Advantages

- Differences between Internal Check and Internal Audit

wiod	ule 3	VOUCHING		y pe of class Spe t ivity cla	ecifically men ss activity	tion the	10 Sessions
Mear	ning – Definition –	Importance – Routi		/ouching - Voucher	1	chers – Vo	uching of Receipts:
	-		_	nvestments. Vouchir			-
	itors, Deferred Reve				0		
		AUDIT OF					
	Module 4	LIMITED COMPANIES AND OTHERS	Type of class activity	Specifically mention the clas activity	s 10 Sessions		
Proje	ect work/Assignme 1. Preparation of i	nt: Mention the Tyj internal Control sys	be of Project/Assi g tem.	and board & Chalk I gnment proposed for			
	repare Audit repoi	rt of Educational Ins	titutions.				
	book						
rext	V Reddy & Appann	aiah, Auditing, Text	book.				
		Sahitya Bhayan, Te	xt book.				
1. P N	Sharma, Auditing,	Sunty a Dilavaily i.e.					
1. P N 2. TR							
1. P N 2. TR Refer 1. BN	rence Tandon, Practical A	Auditing, Sultan Ch					
1. P N 2. TR Refer 1. BN	rence Tandon, Practical A						
1. P N 2. TR Refer 1. BN 2. Dr.	rence Tandon, Practical A	Auditing, Sultan Ch					

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/02686909110005445/full/html

Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory)

E resources:

NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.

Topics relevant to EMPLOABILITY : XXXXX for **EMPLOABILITY through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Kamal Agarwal
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
	24th Academic Council meeting held on 3rd August 2024
Academic Council	

COM3040		y Framework of Banking						
	i ype of Course: Discipli	ne Elective Theory	L- T- P- C	3	0	0	3	
Version No.	1.0			_				
Course Pre-requisites	Financial System.							
	Banking Rules and Regul	ations.						
Anti-requisites	Nil							
Course Description	The course will enable th	e students to learn the framev	work of banking.	It provide	es a st	udent	with an	
	needs fair knowledge of 1	anking structure. The course i microeconomics and macroec skills. It will also enhance th	onomics. The stu	dents can	deve	lop the	e critical	
Course Out Comes	CO1: To master key conc	n of the course the students sh cepts in banking and the regu- lation in the structure and fur	lation thereof.	S.				
	CO3: To improve knowledge of current and future issues of banks.CO4: To engage the student in observation, analysis and critical reflection of banking.							
Course objective	,	se is to familiarize the learner Employability through <mark>Probl</mark>	1	0		y Fran	nework	
Course Content:				0				
	Regulatory framework							
Module 1	of Bank.				11 \$	Sessio	ns	
-	0	RBI Act, 1934, Banking Regul Regulation by other Authoriti		Role of RB	I, Gov	vernm	ent as a	

Module 2	Organization of Banks		10 Sessions
Topics: Licensing o	f Banking Companies, Branch Lic	sing, Paid up Capital and Reserves,	, Shareholding in Banking Companies
- 0	0 1	0 1 1	Appointment of Additional Directors
Restrictions on Empl	loyment, Control over Manageme	, Corporate Governance, Directors	and Corporate Governance
*	Regulation of Banking		
Module 3	Business		10 Sessions
Topics: Power of RI	BI to Issue Directions, Acceptance	f Deposits, Nomination, Loans and	Advances, Regulation of Interest Rate
0		0	et Instruments, Banking Ombudsman
Reserve Funds, Mair	ntenance of CRR, SLR, Assets in Ir	ia.	
	Banking		
Module 4	Documentation and		10 Sessions
Topics: Annual Acc			ervation of Records and Return of Paic
Topics: Annual Acc Instruments, Inspect	counts & Balance Sheet, Audit & A		
Topics: Annual Acc Instruments, Inspect Winding up of Banks	counts & Balance Sheet, Audit & A tion and Scrutiny, Board for Fina s, Penalties for offenses.	cial Supervision, Acquisition of Ur	ervation of Records and Return of Paic
Topics: Annual Acc Instruments, Inspect Winding up of Banks Targeted Applicatio	counts & Balance Sheet, Audit & A tion and Scrutiny, Board for Fina s, Penalties for offenses. on & Tools that can be used: PPT	cial Supervision, Acquisition of Ur Videos and board & Chalk Method	ervation of Records and Return of Paic ndertakings, Amalgamation of Banks
Topics: Annual Aco Instruments, Inspect Winding up of Banks Targeted Applicatio Project work/Assign	counts & Balance Sheet, Audit & A tion and Scrutiny, Board for Fina s, Penalties for offenses. on & Tools that can be used: PPT	cial Supervision, Acquisition of Ur Videos and board & Chalk Method t /Assignment proposed for this co	ervation of Records and Return of Paic ndertakings, Amalgamation of Banks
Topics: Annual Acc Instruments, Inspect Winding up of Banks Targeted Applicatio Project work/Assign 14. Assignment o	counts & Balance Sheet, Audit & A tion and Scrutiny, Board for Fina s, Penalties for offenses. on & Tools that can be used: PPT ment: Mention the Type of Proje	cial Supervision, Acquisition of Ur Videos and board & Chalk Method t /Assignment proposed for this co n India.	ervation of Records and Return of Paic ndertakings, Amalgamation of Banks
Topics: Annual Acc Instruments, Inspect Winding up of Banks Targeted Applicatio Project work/Assign 14. Assignment o	counts & Balance Sheet, Audit & A tion and Scrutiny, Board for Fina s, Penalties for offenses. on & Tools that can be used: PPT oment: Mention the Type of Proje	cial Supervision, Acquisition of Ur Videos and board & Chalk Method t /Assignment proposed for this co n India.	ervation of Records and Return of Paic ndertakings, Amalgamation of Banks
Topics: Annual Aco Instruments, Inspect Winding up of Banks Targeted Applicatio Project work/Assign 14. Assignment o 15. Project on "Ba Reference	counts & Balance Sheet, Audit & A tion and Scrutiny, Board for Fina s, Penalties for offenses. on & Tools that can be used: PPT oment: Mention the Type of Proje	cial Supervision, Acquisition of Ur Videos and board & Chalk Method t /Assignment proposed for this co n India.	ervation of Records and Return of Paic ndertakings, Amalgamation of Banks
Topics: Annual Acc Instruments, Inspect Winding up of Banks Targeted Applicatio Project work/Assign 14. Assignment o 15. Project on "Ba Reference Text book 8. Banking Law:	counts & Balance Sheet, Audit & A tion and Scrutiny, Board for Fina s, Penalties for offenses. In & Tools that can be used: PPT Inment: Mention the Type of Projo on Evaluation of Banking Business ank audit & Inspection- a critical s	cial Supervision, Acquisition of Un Videos and board & Chalk Method t /Assignment proposed for this co n India. dy of regulatory framework"	ervation of Records and Return of Paic ndertakings, Amalgamation of Banks
Topics: Annual Acc Instruments, Inspect Winding up of Banks Targeted Applicatio Project work/Assign 14. Assignment o 15. Project on "Ba Reference Text book 8. Banking Law:	counts & Balance Sheet, Audit & A tion and Scrutiny, Board for Fina s, Penalties for offenses. In & Tools that can be used: PPT Iment: Mention the Type of Proj o In Evaluation of Banking Business ank audit & Inspection- a critical s	cial Supervision, Acquisition of Un Videos and board & Chalk Method t /Assignment proposed for this co n India. dy of regulatory framework"	ervation of Records and Return of Paic ndertakings, Amalgamation of Banks urse:

PU library link

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/ARJ-12-2021-0359/full/html

E resources:

1. https://www.coursera.org/learn/banking-and-financial-institutions

Topics relevant to EMPLOYABILITY : XXXXX for **EMPLOABILITY through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Nidhi Shankar Singh Assistant professor
	School of Commerce
	Mention name of a subject expert from the same domain and department
	Designation
	School of Commerce
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code: COM3041	Course Title: FinTech for Commercial Bank Type of Course: Discipline Elective Theory	L- T-P- C	3	0 0	3
Version No.	1.0				
Course Pre-requisites	Corporate Finance				
Anti-requisites	Nil				

Course Description	The course will enable the students to learn the framework of banking. It provides a student with an understanding of basic banking structure. The course is both conceptual and analytical in nature and needs fair knowledge of corporate finance. The students can develop the critical thinking and analytical skills. It will also enhance the banking decision making process in them with AI.				
Course Out Comes	 On successful completion of the course the students shall be able to: CO1: To describe the evolution of banking, the organizational structure of commercial bank products and services, and the economic and social role of banks. CO2: To be able to assess how financial technology (FinTech) is reshaping the function and operation of financial institutions, especially banks. CO3: To analyze the distinguishing features of banks as financial intermediaries, their unique characteristics as businesses, and their sources of value-added in the economy. CO4: To appraise how banks identify, measure and control risk and the effect of risk on profitability and growth. 				
Course objective		urse is to familiarize the lear oyability_through Problem		Fintech for Commercial	
Course Content:			0 0		
Module 1	Introduction	Type of class activity	Content Reading	11	
- 0	owth of Banking in India - U dia - Emerging Trends in Co	8			
	nce – Owidu DSwiAin.				
Banking – Bank Assurar Module 2	Bank of the past vs Bank to the Future	Type of class activity	Presentation	11	

Module 3	FinTech in Banking	Type of class activity	Case Study	11
-	verse of FinTech, Banking CxOs	: overall landscape and de	ep lives in Block chain	and digital currencies, Peer
to peer lending, Open	0			
	Fintech In Retail			
Module 4	Banking	Type of class activity	Case Study	12
Topics: Concept o	f e2e journey, Highlights of R	etail banking, Overarchin	g Role of Data in Ban	ks, Government & privacy
Challenges, Role of Bi	, , , , , , , , , , , , , , , , , , , ,		0	,
		T V' 1 11 10 Cl	11 N C (1) 1	
	& Tools that can be used: PP nent: Mention the Type of Pro			
)		
16 Assignment on	"The low challenges of the IT f	unction of a bank based or	a comprohensive acco	armont"
16. Assignment on	"The key challenges of the IT f	unction of a bank based or	n a comprehensive asse	ssment."
<u> </u>	"The key challenges of the IT f	unction of a bank based or	n a comprehensive asse	ssment."
Reference	"The key challenges of the IT f	unction of a bank based or	n a comprehensive asse	ssment."
	"The key challenges of the IT f	unction of a bank based or	n a comprehensive asse	ssment."
Reference Text book			-	
Reference Text book 9. Money, Bankir	"The key challenges of the IT f		-	
Reference Text book			-	
Reference Text book 9. Money, Bankin 0134524061	g, and the Financial System (3r	d Edition) by R. Glenn Hu	bbard and Anthony Pa	
Reference Text book 9. Money, Bankin 0134524061 (Details of tex		d Edition) by R. Glenn Hu	bbard and Anthony Pa	
Reference Text book 9. Money, Bankin 0134524061 (Details of tex Reference	rg, and the Financial System (3r t books and reference book mer	d Edition) by R. Glenn Hu	bbard and Anthony Pa e same as CHO)	trick O'Brien. ISBN: 978-
Reference Text book 9. Money, Bankin 0134524061 (Details of tex Reference 1. <u>https://www.p</u>	g, and the Financial System (3r	d Edition) by R. Glenn Hu	bbard and Anthony Pa e same as CHO)	trick O'Brien. ISBN: 978-
Reference Text book 9. Money, Bankin 0134524061 (Details of tex Reference 1. <u>https://www.p</u> <u>landscape/</u>	ng, and the Financial System (3r t books and reference book mer ymnts.com/digital-first-bankir	d Edition) by R. Glenn Hu ntioned in the CC should b ng/2022/bank-fintech-colla	bbard and Anthony Pa e same as CHO)	trick O'Brien. ISBN: 978-
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Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory)

E resources:

2. https://www.coursera.org/learn/banking-and-financial-institutions

NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.

Topics relevant to EMPLOYABILITY : XXXXX for **EMPLOABILITY through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Nidhi Shankar Singh
	Assistant professor
	School of Commerce
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code: COM3043	Course Title: Risk Management in Banking Type of Course: Discipline Elective Theory	L- T-P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	Basic knowledge of Banking and Finance					
Anti-requisites	Nil					
Course Description	This course will enable the learners to be competent perspective. It will equip them with the required known regulatory policies concerning their markets.				0	nt

Course Out Comes	-	On successful completion of the course the students shall be able to:					
	CO1: Understand the credit risk issues prevailing in the bank and how it reflects on the non-						
		performing assets CO2: Explain the role of regulation and monetary policy in stabilizing a financial system and					
	Ũ	e impacts and contagion effect	1 5				
		nage liquidity and solvency i ncial statements and compar					
		nage credit risk, interest rate					
	balance-sheet risk, etc. i		non, rereign exertai	Ge fish, operational fish, off			
		5					
Course objective		rse is to familiarize the learn					
	Banking and attain Em	<mark>nployability</mark> through <mark>Proble</mark>	em Solving Method	lologies.			
Course Content:							
Module 1	Overview of Risk Management	Type of class activity	Lecture	11 Sessions			
Overview of Risk Manag	gement in Banking and Finar	ncial Markets, Liquidity & So	olvency Risk: Overv	iew of Liquidity and			
Solvency, Managing Liq	uidity (CRR and SLR), Mana	aging Solvency & Capital Ad	lequacy (BASEL – I)	, Liquidity Risk			
	nal Risk: Measuring and Man		1 5 ()	1 2			
Module 2	Risks in Banking	Type of class activity	Lecture	10 Sessions			
Credit Risk: Risks in Re	tail Lending, Risks in Lendin	ng to SMEs. Measuring and M	Managing Credit Ris	sk, Monitoring Credit Risk,			
	tail Lending, Risks in Lendin Models: Interest Rate Rick: (0 0	0 0	0			
Credit Risk Assessment	Models; Interest Rate Risk: (Overview of Interest Rate Ri	sk, Yield Curve: An	Overview, Measuring and			
Credit Risk Assessment	0	Overview of Interest Rate Ri	sk, Yield Curve: An	Overview, Measuring and			

Module 4	BASEL and Regulation	Type of class activity	Specifically mention the class activity	10 Sessions
Basel II Guidelines for Cap	pital Adequacy, Basel I	III Guidelines for Capital Adeq	uacy, Measuring Risks using Sti	ress Test,
Regulation and Monetary	Policy for Banks, Need	d for Independence of Central I	Banks, 2008 Financial Crisis.	
Targeted Application & T	fools that can be used:	: PPT, Videos and board & Ch	alk Method	
Project work/Assignment	: Mention the Type of	f Project/Assignment propose		
17. Case Study Based A Reference	Assignment			
Text book				
			high and India Limited	
10. Credit Managemen	t, Indian Institute of Ba	anking & Finance. MacMillan F	ublishers mala Limitea.	
10. Credit Managemen Reference	t, Indian Institute of Ba	anking & Finance. MacMillan F	ublishers india Linined.	
Reference		king & Finance. MacMillan F		
Reference 1. Risk management,				
Reference 1. Risk management, 2 PU library link	Indian Institute of Ban	king & Finance. MacMillan Pul	olishers India Limited.	
Reference 1. Risk management, 2 PU library link Paste the link of reference	Indian Institute of Ban		olishers India Limited.	
Reference 1. Risk management, 2 PU library link Paste the link of reference E resources:	Indian Institute of Ban e articles from KNIMI	king & Finance. MacMillan Pul BUS as per the course content.	olishers India Limited.	
Reference 1. Risk management, 2 PU library link Paste the link of reference E resources: <u>https://www.youtube.com</u>	Indian Institute of Ban e articles from KNIMI n/watch?v=T2b8VTr7#	king & Finance. MacMillan Pul BUS as per the course content. <u>AFk&t=3s</u>	olishers India Limited.	
Reference 1. Risk management, 2 PU library link Paste the link of reference E resources:	Indian Institute of Ban e articles from KNIMI n/watch?v=T2b8VTr7#	king & Finance. MacMillan Pul BUS as per the course content. <u>AFk&t=3s</u>	olishers India Limited.	
Reference 1. Risk management, 2 PU library link Paste the link of reference E resources: <u>https://www.youtube.com</u> https://archive.nptel.ac.in, Topics relevant to EMPLO	Indian Institute of Ban e articles from KNIMI n/watch?v=T2b8VTr7/ /courses/110/106/11010	king & Finance. MacMillan Pul BUS as per the course content. <u>AFk&t=3s</u> 06040/ X for EMPLOABILITY throug	olishers India Limited.	ogies . This is
Reference 1. Risk management, 2 PU library link Paste the link of reference E resources: <u>https://www.youtube.com</u> https://archive.nptel.ac.in	Indian Institute of Ban e articles from KNIMI n/watch?v=T2b8VTr7/ /courses/110/106/11010	king & Finance. MacMillan Pul BUS as per the course content. <u>AFk&t=3s</u> 06040/ X for EMPLOABILITY throug	olishers India Limited. (Two links mandatory)	ogies . This is
Reference 1. Risk management, 2 PU library link Paste the link of reference E resources: <u>https://www.youtube.com</u> https://archive.nptel.ac.in, Topics relevant to EMPLO	Indian Institute of Ban e articles from KNIMI n/watch?v=T2b8VTr7/ /courses/110/106/11010	king & Finance. MacMillan Pul BUS as per the course content. <u>AFk&t=3s</u> 06040/ X for EMPLOABILITY throug	olishers India Limited. (Two links mandatory)	o gies . This is

	School of Commerce
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
Date of Approval by the Academic Council	24th Academic Council meeting held on 3rd August 2024

Course Code:		ed Financial Management	L- T-P- C	3	0	0	3
COM3044	Type of Course: Disci	pline Elective Theory	L- 1-1-C	5	0	0	5
Version No.	1.0						
Course Pre-requisites	Concepts of Account	nting and Financial Manage	ement				
Anti-requisites	Nil						
Course Description	This course aims at providing the requisite knowledge related to management of working capital,						g capital,
	arranging for the required amount of funds from different sources of finance and deciding the optimum capital structure.						
Course Out Comes	On successful complete	ion of the course the studen	its shall be able to	:			
		principles and advanced con				ent	
	CO2: Ability to find ou	It the best course of action a	mong several fina	ancial option	ons		
	CO3: Apply financial c	oncepts and principles in o	verall management	nt of an en	terpris	e	
	CO4: Manage short-te	rm resources of a business f	firm				
	CO5: Analyze the finar	ncial management decisions	s taken in the Pub	lic Sector I	Jndert	akings	3
Course objective	The objective of the course is to familiarize the learners with the concepts of Advanced Financial						
	Management and atta	in <mark>Employability</mark> through	Problem Solving	Methodo	logies.		
Course Content:							
Module 1	Elements of Finance	I VDP OF CLASS ACTIVITY	Specifically menti activity	on the clas	^{3S} 11	l Sessi	ions

Equity/Ordinary Shares: Fundamentals of Equity Shares; and Issue Procedures; Term Loans, Debentures / Bonds and Securitization: Terms Loans; Debentures/Bonds/Notes; and Securitization; Hybrid Financing Instruments: Preference Share Capital; Convertible Debentures/ Bonds; Warrants; and Options; Venture Capital Financing: Theoretical Framework; and Indian Venture Capital Scenario; Lease Financing and Hire-Purchase Finance: Lease Financing; and Hire Purchase Finance.

Module 2	CAPITAL STRUCTURE THEORIES.	Type of class activity	Lecture	10 Sessions
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Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems.

Module 3 Business Valuation	Type of class activity	Lecture	10 Sessions
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Business Valuation: Conceptual Framework of Valuation; Approaches/Methods of Valuation; and other Approaches to Value Measurement; Option Valuation: Concept and Types of Options; Option Payoffs; Call Option Boundaries; Factors Influencing Option Valuation; and The Black-Scholes Option Pricing Model.

Module 4	Corporate Restructuring	Type of class activity	Lecture	10 Sessions		
Corporate Restructuring: Cor	nceptual Framework; Fir	nancial Framework; Tax A	Aspect of Amalgamation; Merger	and Demergers;		
Legal and Procedural Aspe	ects of Mergers/Amalg	gamations and Acquisit	ion/Takeovers; and other form	ns of Corporate		
Restructuring; Financial Mana	agement of Public Sector	r Undertakings (PSUs): Pe	eculiarities of PSUs with Focus or	n Accounting and		
Finance; Financial Decisions in PSUs; Memorandum of Understanding (MoU) in PSUs; and Disinvestment in Public Sector						
Enterprises						

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Project work/Assignment: Mention the Type of Project / Assignment proposed for this course:

18. Project Work

19. Case Based Assignment

Reference

Text book

11. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2020.

12. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2020.

Reference

1. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002

PU library link

Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory)

E resources:

https://onlinecourses.nptel.ac.in/noc20_mg31/preview

https://www.careers360.com/university/indian-institute-of-technology-kharagpur/corporate-finance-certification-course

Topics relevant to EMPLOYABILITY : XXXXX for **EMPLOABILITY through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Amit Saha
	Assistant Professor
	School of Commerce
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by the	24th Academic Council meeting held on 3rd August 2024
Academic Council	

Course Code:	Course Title: Financial Markets & Services	L- T-P-		0		
COM3047	Type of Course: Discipline Elective Theory	C	3		0	3
Version No.	1.0					

Course Pre-requisites	Basic knowledge on In	dian Financial System		
	Basic Knowledge abou	t different financial Marko	ets and financial services	
Anti-requisites	Nil			
Course Description	To provide the student a ba financial services in India.	asic knowledge of finance	ial markets and to famili	iarize them with major
Course Out Comes	On successful completion of t CO1: Discuss the Indian Fina CO2: Identify the differences CO3: Understand the Regula CO4: Understanding the leas	ncial System and compon between Money Market a tory framework relating t	ents. (Knowledge) nd Capital Market (Comp o merchant banking in Inc	
Course objective	The objective of the course Service and attain Employab		1	Financial Markets and
Course Content:				
Module 1	Financial Markets	Lecture & Flipped Learning	Lecture & Flipped Learning	11 Sessions
market - An overview	arkets- Meaning, nature and typ Capital Markets – functions, o markets; Functions of stock ex	organisation and instrume	0	
Module 2	Financial Services	Lecture & Flipped Learning	Lecture & Flipped Learning	10 Sessions
-	financial services industry: Mer nerchant banking in India	rchant banking – pre and j	post issue management, ui	nderwriting. Regulatory
	Leasing and Factoring	Lecture & Flipped	Lecture & Flipped	10 Sessions

Module 4	Derivatives	Lecture & Flipped Learning	Lecture & Flipped Learning	10 Sessions
Topics: Mean	ing, uses and Needs, Benefits, Ty	pes of derivatives- Future, For	ward, Option, Swaps and	Hedging.
Targeted Appli	cation & Tools that can be used:	PPT, Videos and board & Cha	alk Method	
Project work/As 20.	ssignment: Mention the Type of	Project/Assignment proposed	l for this course:	
20. 21.				
D 4 0 T				
1. M Y Khan, "Fi	nancial Services", TMH, 7th edition		0	
1. M Y Khan, "Fi L.M. and Jitendi	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution	ns & Markets – Structure, Grov	vth & Innovations", TMH	
1. M Y Khan, "Fi L.M. and Jitendi	nancial Services", TMH, 7th edition	ns & Markets – Structure, Grov	vth & Innovations", TMH	
1. M Y Khan, "Fi L.M. and Jitendu Saunders & Man	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution	ns & Markets – Structure, Grov	vth & Innovations", TMH	
1. M Y Khan, "Fi L.M. and Jitendu Saunders & Man	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution	ns & Markets – Structure, Grov	vth & Innovations", TMH	
1. M Y Khan, "Fi L.M. and Jitendu Saunders & Man PU library link	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution	ns & Markets – Structure, Grov arkets & Institutions", TMH, 5	vth & Innovations", TMH	
L.M. and Jitendr Saunders & Mar PU library link R1: https://link	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution rcia Millon Cornett, " Financial M	ns & Markets – Structure, Grov arkets & Institutions", TMH, 5 3-030-44248-4	vth & Innovations", TMH th edition.	
1. M Y Khan, "Fi L.M. and Jitendu Saunders & Man PU library link R1: https://link R2 <u>https://libra</u>	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution rcia Millon Cornett, " Financial M springer.com/book/10.1007/978-3	ns & Markets – Structure, Grov arkets & Institutions", TMH, 5 3-030-44248-4 657/51891/1/9781000442038.pdf	vth & Innovations", TMH th edition.	
1. M Y Khan, "Fi L.M. and Jitendr Saunders & Mar PU library link R1: https://link R2 <u>https://libra</u> R3: <u>https://direct</u>	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution rcia Millon Cornett, " Financial M springer.com/book/10.1007/978-3 ry.oapen.org/bitstream/20.500.12	ns & Markets – Structure, Grov arkets & Institutions", TMH, 5 3-030-44248-4 657/51891/1/9781000442038.pdf	vth & Innovations", TMH th edition.	
1. M Y Khan, "Fi L.M. and Jitendr Saunders & Mar PU library link R1: https://link R2 <u>https://libra</u> R3: <u>https://direct</u> E resources:	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution rcia Millon Cornett, " Financial M springer.com/book/10.1007/978-3 ry.oapen.org/bitstream/20.500.12	ns & Markets - Structure, Grov arkets & Institutions", TMH, 5 3-030-44248-4 657/51891/1/9781000442038.pdf .12854/46537	vth & Innovations", TMH th edition.	5th edition. 4. Anthony
1. M Y Khan, "Fi L.M. and Jitendr Saunders & Mar PU library link R1: https://link R2 <u>https://libra</u> R3: <u>https://direct</u> E resources: NPTEL, SWAYA	nancial Services", TMH, 7th edition ra Mahakud "Financial Institution rcia Millon Cornett, "Financial M springer.com/book/10.1007/978-3 ry.oapen.org/bitstream/20.500.12 tory.doabooks.org/handle/20.500	ns & Markets - Structure, Grov arkets & Institutions", TMH, 5 3-030-44248-4 657/51891/1/9781000442038.pdf .12854/46537 ink related to the course can b XX for EMPLOABILITY thre	vth & Innovations", TMH th edition.	on.

Catalogue prepared	Dr.Sathyanarayana Gardasu
by	Assistant Professor
	School of Commerce
	Mention name of a subject expert from the same domain and department
	Designation
	School of Commerce
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by	24th Academic Council meeting held on 3rd August 2024
the Academic	
Council	

Course Code: COM3045	Course Title: Stock and Commodity Markets Type of Course: Discipline Elective Theory	L-T- P- C	3	0 0	3
Version No.	1.0				
Course Pre-requisites	Basic understanding on the Stock and Commodity markets.				
Anti-requisites	Nil				
Course Description	This course presents and analyzes Securities, such as sto commodities. These instruments have become extremely popula decades, as they allow one to tailor the amount and kind of ri- changes in interest rates, exchange rates, stock prices, commod are used by institutions as well as investors, sometimes to hed to take on additional risk motivated by views regarding future	ar investmen isk one takes lity prices, ir ge (reduce) u	t tools ov , be it ris oflation, v inwantee	er the pask associ weather,	ast several ated with etc. They

Course Out Comes	On successful completion of the cours	se the students shall b	be able to:	
	CO1: Explain various concepts relatir	ng to Primary Market	and Secondary Market (C	omprehension)
	CO2: Describe the functions of stock l			
	CO3:Outline the Patterns of Trading a			
	CO4: Explain the types of Transaction			ension)
	CO5: Ascertain the size of volumes of	Commodities. (Com	prehension)	
Course objective	The objective of the course is to fam	iliarize the learners v	with the concepts of Stock	and Commodity
	Market and attain Employability thr	rough <mark>Problem Solvi</mark>	<mark>ng Methodologies.</mark>	
Course Content:				
		Article Review	Private placements of	
Module 1	AN OVERVIEW OF STOCK AND		shares / Buy back of	9 Sessions
Module 1	COMMODITIES MARKETS		shares / Buy back of shares	9 Sessions
		ositories, Private plac	shares	
Topics: Primary Marl	COMMODITIES MARKETS		shares shares / Buy ba	nck of shares, Issue
Topics: Primary Marl mechanism. Meaning	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep g of Commodities and Commodities Marke	t, differences betweer	shares cements of shares / Buy ba n stock market and commo Functions of stock	ack of shares, Issue odities market.
Topics: Primary Marl mechanism. Meaning Module 2	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep g of Commodities and Commodities Market STOCK MARKET	t, differences betweer	shares ements of shares / Buy ba stock market and commo Functions of stock Exchange	ack of shares, Issue odities market. 8 Sessions
Topics: Primary Marl mechanism. Meaning Module 2 Topics: History, Me	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep g of Commodities and Commodities Market STOCK MARKET mbership, Organization, governing body	t, differences betweer Discussion , Functions of stock	shares cements of shares / Buy ba n stock market and commo Functions of stock Exchange & Exchange, on line trad	ack of shares, Issue odities market. 8 Sessions ing, role of SEBI,
Topics: Primary Marl mechanism. Meaning Module 2 Topics: History, Me	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep g of Commodities and Commodities Market STOCK MARKET	t, differences betweer Discussion , Functions of stock	shares cements of shares / Buy ba n stock market and commo Functions of stock Exchange & Exchange, on line trad	ack of shares, Issue odities market. 8 Sessions ing, role of SEBI,
Topics: Primary Marl mechanism. Meaning Module 2 Topics: History, Me Recognized Stock Exc	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep g of Commodities and Commodities Market STOCK MARKET mbership, Organization, governing body	t, differences betweer Discussion , Functions of stock	shares ements of shares / Buy ba n stock market and commo Functions of stock Exchange x Exchange, on line trad on stocks: Meaning, types	ack of shares, Issue odities market. 8 Sessions ing, role of SEBI, (in brief).
Topics: Primary Marl mechanism. Meaning Module 2 Topics: History, Me Recognized Stock Exc Module 3	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep- g of Commodities and Commodities Market STOCK MARKET mbership, Organization, governing body changes in India (brief discussion of NSE and TRADING IN STOCK MARKET	t, differences betweer Discussion , Functions of stock nd BSE). Derivatives Participative Learning	shares ements of shares / Buy ba n stock market and commo Functions of stock Exchange x Exchange, on line trad on stocks: Meaning, types Presentation	ack of shares, Issue ack of shares, Issue addities market. 8 Sessions ing, role of SEBI, (in brief). 8 Sessions
Topics: Primary Marl mechanism. Meaning Module 2 Topics: History, Me Recognized Stock Exc Module 3 Topics: Patterns of T	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep g of Commodities and Commodities Market STOCK MARKET mbership, Organization, governing body changes in India (brief discussion of NSE and TRADING IN STOCK MARKET rading & Settlement – Speculations – Types	t, differences betweer Discussion , Functions of stock nd BSE). Derivatives Participative Learning s of Speculations – Ac	shares sements of shares / Buy ban stock market and common Functions of stock Exchange c Exchange, on line trad on stocks: Meaning, types Presentation	ack of shares, Issue odities market. 8 Sessions ing, role of SEBI, (in brief). 8 Sessions r Charges –
Topics: Primary Marl mechanism. Meaning Module 2 Topics: History, Me Recognized Stock Exc Module 3 Topics: Patterns of T	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep- g of Commodities and Commodities Market STOCK MARKET mbership, Organization, governing body changes in India (brief discussion of NSE and TRADING IN STOCK MARKET	t, differences betweer Discussion , Functions of stock nd BSE). Derivatives Participative Learning s of Speculations – Ac	shares sements of shares / Buy ban stock market and common Functions of stock Exchange c Exchange, on line trad on stocks: Meaning, types Presentation	ack of shares, Issue odities market. 8 Sessions ing, role of SEBI, (in brief). 8 Sessions r Charges –
Topics: Primary Marl mechanism. Meaning Module 2 Topics: History, Me Recognized Stock Exc Module 3 Topics: Patterns of T	COMMODITIES MARKETS ket, Secondary Market (Stock Market), Dep g of Commodities and Commodities Market STOCK MARKET mbership, Organization, governing body changes in India (brief discussion of NSE and TRADING IN STOCK MARKET rading & Settlement – Speculations – Types	t, differences betweer Discussion , Functions of stock nd BSE). Derivatives Participative Learning s of Speculations – Ac	shares sements of shares / Buy ban stock market and common Functions of stock Exchange c Exchange, on line trad on stocks: Meaning, types Presentation	ack of shares, Issue odities market. 8 Sessions ing, role of SEBI, (in brief). 8 Sessions r Charges –

Topics: History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market – physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges

Module 5	TRADING IN COMMODITY MARKETS	Case Study Analysis	Patterns of Trading & Settlement	8 Sessions
Patterns of Trading &	Settlement, Efficiency of Comm	odity Markets - Size of volur	nes of Commodities	
Targeted Application	& Tools that can be used: PPT	Γ, Videos and board & Chalk	Method	
Project work/Assignr	nent: Mention the Type of Proj	ect/Assignment proposed for	or this course:	
https://ieeexplore-iee	ee-org-presiuniv.knimbus.com/	document/8643327		

Text book

T1. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New

York.

Reference

R1.Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.

R2. B. Kulkarni - Commodity Markets & Derivatives.

R3. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill

E resources:

PU library link

https://presiuniv.knimbus.com/user#/home

https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/8073533

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JADEE-06-2022-0126/full/html

MOOC courses-

- <u>https://onlinecourses.nptel.ac.in/noc22_mg91/preview</u>
- <u>https://onlinecourses.nptel.ac.in/noc19_mg39/preview</u>
- <u>https://www.udemy.com/course/commodity-trading-with-trading-strategies/</u>

Co Topics relevant to EMPLOYABILITY : XXXXX for **EMPLOABILITY through Problem Solving methodologies**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Prof. Sai Sushmitha. V
	Assistant Professor,
	School of Commerce
Recommended by the	4th Board of Studies, 11th July, 2024
Board of Studies on	
Date of Approval by	24th Academic Council meeting held on 3rd August 2024
the Academic Council	

Course Code: COM2014	Course Title: International Accounting Type of Course: Core, Theory Only Course	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	Basic CommunicationGeneral Knowledge of AccKnowledge about Business					
Anti-requisites	NIL					
Course Description	the student with various concep	e basic knowledge about the internation international accounting addresses		0		
	international accounting, Introduc	financial reporting in different co ction to Foreign Currency Translation maintain the books of accounts in var	ountries, Specia n and an overv	nl issue iew of	es in IFRS.	
Course Out Comes	international accounting, IntroductThe course enables the students to leading to the preparation of finarAt the end of the course, the stude	financial reporting in different co ction to Foreign Currency Translation maintain the books of accounts in vari cial statements.	ountries, Specia n and an overv ious forms of bu	ll issud iew of isiness	es in IFRS.	
Course Out Comes	international accounting, Introduc The course enables the students to leading to the preparation of finar At the end of the course, the stude CO 1: Classify the meaning of inte differences. [Understand]	financial reporting in different co ction to Foreign Currency Translation maintain the books of accounts in vari cial statements. nt shall be able to:	ountries, Specia n and an overv ious forms of bu najor internatior	l issue iew of isiness al	es in IFRS. firms	
Course Out Comes	 international accounting, Introduce The course enables the students to leading to the preparation of finar At the end of the course, the stude CO 1: Classify the meaning of interdifferences. [Understand] CO 2: Explain the various countring tax systems etc. [Understand] 	financial reporting in different co ction to Foreign Currency Translation maintain the books of accounts in vari- cial statements. nt shall be able to: ernational accounting meaning and m	ountries, Specia n and an overv ious forms of bu najor internation	l issue iew of isiness al	es in IFRS. firms	

			ations and judgments that underlie financial reporting d	ecisions under
	IFKS, emphasizing t	he importance of t	ransparency, accuracy, and integrity. [Apply]	
Course objective		U U	prove the learner's EMPLOYABILITY SKILI	S by using
Course Content:		LEAKNING Tech	nniques of Class Presentation and Case Study.	
Module 1	Introduction to International Accounting	Assignment	EXPLORE THE ROLE OF FRAMEWORK FOR PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS. AND HIGHLIGHT DRIVERS POPULAR FOR ACCOUNTING ACROSS BOUNDARIES	12 Sessions
	0 0 1	-	rnational Accounting in the context of increasing conceasing reporting and their classifications.	mplexity and
Module 2	Financial Reporting in Major Economies	Case Study	Cross-Border Taxation and Earnings Repatriation	8 Sessions
	Reporting in Major Economies	, , , , , , , , , , , , , , , , , , ,	Repatriation	
Financial reporting in	Reporting in Major Economies	ingdom, Austral	Repatriation ia, France, Germany, Netherlands and Japan. (Moc	
Financial reporting in	Reporting in Major Economies United States, United K ng standards, consolidat Challenges in International Accounting and Financial	ingdom, Austral	Repatriation ia, France, Germany, Netherlands and Japan. (Moc	lule discusses
Financial reporting in legal issues, accountir Module 3	Reporting in Major Economies United States, United K ng standards, consolidat Challenges in International Accounting and Financial Reporting	ingdom, Austral ion, and tax syste Case study	Repatriation ia, France, Germany, Netherlands and Japan. (Moderns) Transfer Pricing Dilemma: XYZ Corporation, with subsidiaries in three countries, faces and the face of the face	lule discusses

	Foreign		corporation employed or could have employed	Sessions
	Currency		to mitigate the challenges mentioned above.	
	Translation		Evaluate the effectiveness of these strategies.	
Overview - Exchange	Rates & its types - Meth	ods of Currency 7	Franslation - International Financial Reporting Stan	dards
0	J 1	5	s in Foreign Exchange Rates) - Translation of Finan	
		Ũ	ating Foreign Currency Financial Statements of For	
Subsidiaries.				0
Module 5	An Overview of	Corre Charles		12
	IFRS	Case Study	GAAP to IFRS Transition	Sessions
IFRS an Overview: Hi	story of IFRS – Meaning	g & Features of IF	RS - Structure of IFRS foundation and IASB Stan	dard setting
				0
nrocess - Advantages (JT LEKS - LEKS Standarde		TERS-13 Fair Value Measurement - TERS 16 Lesses	accounting
- 0			IFRS-13 Fair Value Measurement – IFRS 16 Lease a	accounting –
- 0	ferences between US GA			ccounting –
IFRS 16 Vs IAS 17- dif	ferences between US GA	AAP and IFRS and	l their adoption.	ccounting –
IFRS 16 Vs IAS 17- dif	ferences between US GA	AAP and IFRS and		ccounting –
IFRS 16 Vs IAS 17- dif Targeted Application	ferences between US GA	AAP and IFRS and	l their adoption. I: Microsoft PowerPoint Presentation	eccounting –
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm	ferences between US GA : Book-keeping & Tools nent: Mention the Type	AP and IFRS and s that can be used of Project/Assig	l their adoption. I: Microsoft PowerPoint Presentation ment proposed for this course:	eccounting –
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international dif	AP and IFRS and s that can be used of Project/Assig ferences in financ	I their adoption. I: Microsoft PowerPoint Presentation mment proposed for this course: ial reporting and their classifications.	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international dif- ential Learning: Compar	AP and IFRS and s that can be used of Project/Assig ferences in financ	l their adoption. I: Microsoft PowerPoint Presentation ment proposed for this course:	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international dif- ential Learning: Compar	AP and IFRS and s that can be used of Project/Assig ferences in financ	I their adoption. I: Microsoft PowerPoint Presentation mment proposed for this course: ial reporting and their classifications.	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international dif- ential Learning: Compar	AP and IFRS and s that can be used of Project/Assig ferences in financ	I their adoption. I: Microsoft PowerPoint Presentation mment proposed for this course: ial reporting and their classifications.	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie the analysis conducted	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international differential Learning: Compard.	AP and IFRS and s that can be used of Project/Assig ferences in financ	I their adoption. I: Microsoft PowerPoint Presentation mment proposed for this course: ial reporting and their classifications.	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie the analysis conducted Reference Text Book:	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international differential Learning: Compar d.	AP and IFRS and s that can be used of Project/Assig ferences in financ re and contrast the	l their adoption. I: Microsoft PowerPoint Presentation mment proposed for this course: ial reporting and their classifications. e financial performance of the two selected compan	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie the analysis conducted Reference Text Book:	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international differential Learning: Compard.	AP and IFRS and s that can be used of Project/Assig ferences in financ re and contrast the	l their adoption. I: Microsoft PowerPoint Presentation mment proposed for this course: ial reporting and their classifications. e financial performance of the two selected compan	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie the analysis conducted Reference Text Book: T1. Choi FDS and Ga	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international diffential Learning: Compard. d. ary K. Meek: International	AP and IFRS and s that can be used of Project/Assig ferences in financ re and contrast the	l their adoption. I: Microsoft PowerPoint Presentation mment proposed for this course: ial reporting and their classifications. e financial performance of the two selected compan	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie the analysis conducted Reference Text Book: T1. Choi FDS and Ga E-Reading / Essential	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international differential Learning: Compar d. Try K. Meek: International Reading:	AP and IFRS and s that can be used of Project/Assig ferences in finance re and contrast the al Accounting, Pe	l their adoption. I: Microsoft PowerPoint Presentation ment proposed for this course: ial reporting and their classifications. e financial performance of the two selected compan arson.	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie the analysis conducted Reference Text Book: T1. Choi FDS and Ga E-Reading / Essential	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international diffential Learning: Compard. d. ary K. Meek: International	AP and IFRS and s that can be used of Project/Assig ferences in finance re and contrast the al Accounting, Pe	l their adoption. I: Microsoft PowerPoint Presentation ment proposed for this course: ial reporting and their classifications. e financial performance of the two selected compan arson.	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie the analysis conducted Reference Text Book: T1. Choi FDS and Ga E-Reading / Essential R1. Christoper Nobes	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international differential Learning: Compare d. Ty K. Meek: International Reading: s. et al: Comparative Internation	AAP and IFRS and s that can be used of Project/Assig ferences in finance re and contrast the al Accounting, Pe	l their adoption. I: Microsoft PowerPoint Presentation ment proposed for this course: ial reporting and their classifications. e financial performance of the two selected compan arson.	
IFRS 16 Vs IAS 17- dif Targeted Application Project work/Assignm Assignment 1: Writing Assignment 2: Experie the analysis conducted Reference Text Book: T1. Choi FDS and Ga E-Reading / Essential R1. Christoper Nobes R2. H. Peter Holzerr e	ferences between US GA : Book-keeping & Tools nent: Mention the Type g major international differential Learning: Compare d. Ary K. Meek: International Reading: s. et al: Comparative International et all: International Account	AAP and IFRS and s that can be used of Project/Assig ferences in finance re and contrast the al Accounting, Pe ernational Account unting, Harper an	I their adoption. I: Microsoft PowerPoint Presentation ment proposed for this course: ial reporting and their classifications. e financial performance of the two selected compan arson. ating, Prentice Hall.	

R4. Pauline Weetman. Financial and management accounting: an introduction, Pearson Education Limited

PU E-RESOURCES LINK:

JIAAT | Journal of International Accounting, Auditing and Taxation | ScienceDirect.com by Elsevier (knimbus.com)

IFRS accounting outline for Power Purchase Agreements (wbcsd.org)

https://www-sciencedirect-com-presiuniv.knimbus.com/science/article/abs/pii/S1061951810000315

Web based Resources:

W1. Module 1: Introduction to International Accounting:

https://www.investopedia.com/terms/i/ias.asp

W2. Module 2: Financial Reporting in Major Economies:

https://journals.sagepub.com/doi/full/10.1177/1032373218763945

https://www.wallstreetmojo.com/consignment-accounting/

W3. Module 3: Challenges in International Accounting and Financial Reporting:

https://www.jstor.org/stable/154671

W4. Module 4: Introduction to Foreign Currency Translation:

<u>https://www.kantox.com/en/glossary/foreign-currency-</u> translation/#:~:text=Foreign%20currency%20translation%20is%20the,accounting%20FX%20gains%20and%20losses.

W5. Module 5: An overview of IFRS:

https://www.wallstreetmojo.com/ifrs/

NTPEL Video:

- 1. https://www.youtube.com/watch?v=lGhlkrpXcgI
- 2. https://nptel.ac.in/courses/110106135

Case study references:

1. Case Study on accounting standards and international accounting: <u>https://www.thecasesolutions.com/international-accounting-and-finance-166319</u> <u>https://issuu.com/md.papon/docs/case_study_on_international_account</u>

Topics relevant to development of **"ENTREPRENEURSHIP SKILLS"**: Students shall be able to Familiarise with International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP) of different countries is essential and able to adapt their accounting practices to comply with various reporting standards.

Topics relevant to development of **"EMPLOYABILITY SKILL"**: Students shall have the ability to adapt to different regulatory environments, accounting standards, and business practices in various countries is key.

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Catalogue prepared by	Dr. Annette Christinal
	Assistant Professor
	School of Commerce
Recommended by the	
Board of Studies on	
Date of Approval by the	Academic Council Meeting
Academic Council	No. & the date of the meeting:

Course Code: COM3009	Course Title: International banking and finance Type of Course: Discipline Elective	L-T-P-C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	Basic knowledge on banking theory and finance.					
Anti-requisites	Nil					
Course Description	The course provides an insight about the dimensions of international banking and finance. It creates awareness about various concepts relating to international bank operations, international finance and the risk associated. This course enables the students to analyze and ascertain the economic conditions of various countries which in turn provide relevant perspectives on the dynamics of each economy.					
Course Out Comes	On successful completion of the course, the student shall be able to: CO1: Describe the evolution of International Remember Banking. CO2: Explain the international banking Understand operations. CO3: Classify international finance activities Apply and debt products. CO4: Examine the FEMA ACT and the key regulations of RBI. C05: Assess the risk involved in International Evaluate					
	regulations of RBI. C05: Assess the risk involved in International	,				
Course objective	regulations of RBI.	Evaluate arners with the concep			nal B	anking

Module 1	International Banking	Knowledge level	Lecture, PPT & Group discussion	10 sessions
-	-		ents in International Banking, Inter t Banking and inter - Bank Banking	
Banking, Wholesale Bank	king, Retail Banking, Merch	ant Banking, International	Financial Institutions - IMF, IBRD	, BIS, IFC, ADB,
Legal and regulatory aspe	ects, Risk Management			
Module 2	International Banking Operations	Comprehension level	Lecture & PPT	14 Sessions
reasons for growth - Facto			centres – Types of offshore centr l Canters – International Banking f	
Module 3 Fundamental Principles c	International Finance of Lending to MNCs, docur	6	Lecture, PPT & Case study International Credit Policy Agenc quity and debt products like ECBs	
Module 3 Fundamental Principles of Capital Markets, Raising and other types of Bonds	International Finance of Lending to MNCs, docur resources: Availability feat	mentation and Monitoring, tures and risks of various E Project and infrastructure F	International Credit Policy Agenc	ies and Global , ADRs, ECCBs
Module 3 Fundamental Principles of Capital Markets, Raising and other types of Bonds	International Finance of Lending to MNCs, docur resources: Availability feat etc, Syndication of loans, I	mentation and Monitoring, tures and risks of various E Project and infrastructure F	International Credit Policy Agenc quity and debt products like ECBs	ies and Global , ADRs, ECCBs
Module 3 Fundamental Principles of Capital Markets, Raising and other types of Bonds abroad, Joint ventures ab Module 4 Foreign Exchange Manag Exchange Business of Bar and risk management pri	International Finance of Lending to MNCs, docur resources: Availability feat etc, Syndication of loans, I road by Indian Corporates Foreign exchange management gement Act (FEMA), Different nks / other Authorised Dea	mentation and Monitoring, cures and risks of various E Project and infrastructure F Comprehension level ent types of Exchange Rate alers, Rules regarding rate s ondent Bank arrangements,	International Credit Policy Agenc quity and debt products like ECBs inance: Investments both in India (ies and Global , ADRs, ECCBs (FII & FDI) and 10 Sessions ulating Foreign g room activities

Laws governing trade finance viz, FEMA, NIAct, Indian stamp Act, EXIM policy, RBI / FEDAI guidelines, Role of Banks, including EXIM Bank, in financing Foreign Trade, various facilities to Exporters and importers including project finance, Forfaiting and Factoring, Risks involved in foreign trade finance: Country risk, Currency risk, Exchange risk, legal risk etc, Role of ECGC.

Targeted Application: Cross-border transactions & Tools that can be used: MS office, MS excel

Project work/Assignment:

1. Review an article and write an assignment on global trends and developments in international banking in about 1000-1500 words.

2. Experiential Learning: Preparation of a project report on a selected business organization for reviewing its international finance products and service usage impact.

Text Books:

T1. International Banking. (2011). Indian Institute of Banking & Finance. Macmillan Publishers India Limited.

References:

R1. Mehta ,DM.& Fung, H.G (2014). International bank management. Wile. New Delhi.

R2. Apte P.G. International Finance (2017). A Business Perspective, New Delhi, TATA McGraw Hill.

R3. Bhalla .V.K. International Financial Management . S.Chand Publishing.

R4. International Banking Legal and Regulatory Aspects (2007). IIBF- MacMillan Publishers.

PU E-Resources Link:

1. https://www.ifcreview.com/articles/2019/november/seven-trends-in-offshorebanking/

2. https://www.proquest.com/docview/1314953637/BB8FDED86AC24805PQ/1?accountid=177896

- 3. https://academic.oup.com/rof/article/21/4/1513/2670120
- 5. https://academic.oup.com/joeg/article/20/6/1263/6017416

Online Resources:

1. <u>https://m.rbi.org.in/Scripts/bs_viewcontent.aspx?Id=275</u>

2. https://sbi.co.in/corporate/AR1920/download_center/english/11-3.13- International%20Banking%20Operations.pdf

3. <u>https://www.eximbankindia.in/</u>

4. <u>https://99employee.com/foreign-banks-in-india/</u>

5. https://www.worldbank.org/en/about

6. <u>https://www.ecb.europa.eu/pub/euromoneymarket/pdf/ecb.euromoneymarket202104_study.en.pdf</u>

7. https://www.bis.org/publ/confp03c.pdf

8. https://www.jpmorgan.com/commercial-banking/solutions/international-bankin

Topics relevant to EMPLOYABILITY SKILLS : Investment banking for **Employability Skills through Participative learning techniques.** This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr Amit Saha
	Assistant Professor
	School of Commerce
Recommended by the	3rd BoS on 20th December 2023
Board of Studies on	
Date of Approval by the	21st Academic council on 6th September 2023
Academic Council	

Course Code:	Course Title:FINANCIAL MODELLINGL- T-P-3003	
BBA3007	Type of Course: Discipline Elective Theory C	
Version No.	2.0	
Course Pre-	Basic Communication	
requisites	 Basic knowledge in MS-Excel 	
	 Familiarity with graphs and charts 	
	General Knowledge in business projects and stock market.	

Course Objective The Pa	COURSE DESCRIPTION: This course is intended to provide a nuanced inderstanding of Excel's capabilities and the theories shaping financial models, this course offers profound insights into corporate decision- making, project selections by business firms, and the investment choices made by individuals. This course is designed to improve learners' skill development by using Participative Learning Techniques.
Course Objective The Part of t	nodels, this course offers profound insights into corporate decision- naking, project selections by business firms, and the investment choices nade by individuals.
Course Objective The Part of t	naking, project selections by business firms, and the investment choices nade by individuals. This course is designed to improve learners' skill development by using
Course Objective The Part of t	nade by individuals. This course is designed to improve learners' skill development by using
Course Objective The Part of t	'his course is designed to improve learners' skill development by using
Pa Course Out Comes Course Out Comes	
Course Out Comes Co	articipative Learning Techniques.
Cre	CO1: Describe financial modelling concepts, characteristics, and goals for reating effective models. (Understand)
fir	CO2: Interpret financial statements, recognizing the importance of inancial statements in evaluating a company's financial well-being. Apply)
	203: Examine businesses via ratios, reports, and valuation, showcasing inancial analysis in decisions. (Analyse)
ad	CO4: Apply Excel for modelling, using formatting, formulas, and dvanced techniques to make practical financial models from theory. Apply)
Course Content:	

Module 1	Introduction to Financial Modelling:	Case Study Analysis	Engage students in analyzing real- world case studies showcasing how financial modelling is applied in decision-making scenarios across industries	11 Session s
		ing, Meaning & Definit ng, Reasons for Financ		,
of Financial Mouels,	Financial Modelling	; and Strategic Analysts	, Skills required to do	Financial
Modelling to Busines	C C	g and Strategic Analysts	, Skills required to do	Financial

			engagement and mutual learning.	
Understanding	Income Statement, Bala	cial Statement Analysis, ance Sheet, Cash Flow Assets, Non-Current L	Statement, Financial	Analys
Module 3	MODELLING TECHNIQUES	Case-Based Analysis:	Present industry- specific ratios and DuPont analysis case studies, having students work individually to interpret financial performance and identify areas of improvement	10 session s
Analysis report		nalysis, Peer to peer and on- Discounted Cash Flo),		
Module 4	EXCEL FOR FINANCIAL ANALYSIS	Hands-On Practice:	guiding students through advanced Excel functions and formulas for	10 sessio s

			practical financial	
			modelling tasks	
Formatting of	Excel Sheets, Use of Exce	el Formula Functio	on, Advanced Modeling Tech	nniques-
			Graphs, Table formula and S	Scenario
0	ups: VLOOKUP Match &	<u> </u>		
•		trends and curren	t affairs on financial aspects	using
print media ar	nd e-media.			
Participative l	earning: Groun discussio	n on case studies	in concepts or issues related	to
	d their financial aspects.	fil on cuse studies	in concepts of issues related	
	1	ct work for financi	al modeling using include the	5
	ng topics:		0 0	
	0 1	project work can in	volve performing a detailed a	analysis
	1 1 1		ne project should include an	J
			n assessment of the company	's
	y, competitive environme	•		-
	study on Financial Statem			
Textbook				
	0 0	and VBA (Wiley Fi	nance) by Chandan Sengupta	
(Author	:)			
Reference				
1		1 1 1 11		.1 1
•		incea Modelling u	sing Excel and VBA, John Wi	lley and
Sons Limited, 2	2007.			
2. Simon Benni	inga., Financial Modeling	, The MIT Press Ca	mbridge, Massachusetts, 200	8.
		,,	<i>, , , , , , , , , ,</i>	

3. Soubeiga, Eric., Mastering Financial Modeling: A Professional's Guide to Building Financial Model in Excel, McGraw-Hill Professional, 2013.

4. Sengupta Chandan., Financial Analysis and Modelling using Excel and VBA, Wiley, 2011.

5. Bodhanwala, Rujbeh., Understanding and Analysing Balance Sheet Using Excel Worksheets, Prentice Hall International, 2010.

6. Gottlieb Isaac., Next Generation Excel: Modeling in Excel for Analysts and MBAs, John Wiley and Sons Limited, 2009.

PU Resources Link:

PU E-Resources:

1.https://www.cambridge.org/core/books/abs/capital-asset-pricing-model-in-the-21st-century/capital-asset-pricing-model/F3087AB0D77C44EABCCCFBED64C92472

2. https://www.emerald.com/insight/content/doi/10.1108/JPIF-05-2014-0033/full/html

2. <u>https://www-emerald-com-</u> presiuniv.knimbus.com/insight/content/doi/10.1108/eb013354/full/html

3. <u>https://dl.acm.org/doi/10.1145/3510858.3511404</u>

 $\label{eq:2.1} $$ 4.https://web.s.ebscohost.com/ehost/detail/detail?vid=2&sid=76e4bbd1-d062-4b7f-943b-f13bd58509f3\%40redis&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ\%3d\%3d#AN=121328066&db=iih$

5.https://presiuniv.knimbus.com/openFullText.html?DP=https://www.cambridge.org/core/journals/journal-of-financial-and-quantitative-analysis/article/flotation-costs-and-the-weighted-average-cost-of-capital/7987FCD970EBCE60366AFE46C697FAB4

E-Materials :

3. https://ww	vw.kau.edu.sa/Files/0016435	Subject	ts/F	inancial%2	Mode	ling%20Us	ino
		<u>y oubject</u>	<u>toj 1</u>	inarienar /02	onioue	<u>mig %2000</u>	шę
Course Code: //www	20and%20VBA(1).pdf Course Title: w.untag_		3	0	0	3	
MG1261 $\frac{\operatorname{Intp}.//\operatorname{WW}}{\operatorname{smd}\operatorname{ac}\operatorname{id}/\operatorname{i}}$	International Audit & iles/Perpustakaan_Digital_1 Assurance ce%20using%20Excel%20and Type of Course:	/FINAN	JCE	%20Advanc	ed%20	modelling	%20
in%20finan	ce% 20using % 20Excel% 20and	%20VBA	\%2	0047149922	6.pdf	mouening	/020
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	Discipline Elective						
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	bout investige the what strend						
strategies for manag	ing restarceded about Bu	sinesswe	qrld	s helping	you u	nderstand	the
	ancial world. With the right						
invaluable asset to an Course Description	y company. This course provides an intr	oduction	n to f	the principl	es and	practice of	-
Catalogue	EnauTchdufection across a var						
prepared by	laundering, credit card frau					-	
Recommended by	and network intrusion. The 4th Board of Studies, 11th Ju fraud in various domains; th	key topi v, 2024	cs of	f this course	e inclue	le defining	,
the Board of					fraud p	prevention	and
Studies on	fraud detection; data collect	ion and r	man	agement.			
Gourse Out Comes Date of Approval	24th Academic Council me	f _t auditar	nda	ssurance.(K	ngwle	đge)	
by the Academic	CO2 Demonstrate Planr	ing &	risk	assessme	ent Pr	ocedures	
Council	(Application)						
council	CO3 Describe and evaluate	e internal	l con	ntrols (Knov	vledge)	
	CO4 Identify and describ	e the au	ıdit	evidence c	btaine	d by the	
	auditor (Comprehension)						
	CO5 Prepare final Review	& Report	ting	(Applicatio	n		
Course objective	The objective of the cours	e is EM	IPLC	DYABILITY	of stu	ıdent by ı	using
	PARTICIPATIVE LEARNIN	JG techni	ique	es			
			-				

Course Content:			
Module 1	Explain the concept of audit and assurance		9 Sessions
-	oduction and Course Overvie nal audits- Corporate governa	-	
Module 2	Demonstrate Planning & risk assessment Procedures		8 Sessions
_	ning, accepting and continui ks-understanding entity & it procedures		, .
Module 3	Describe and evaluate internal controls		8 Sessions
1 2	n of internal control-The use an entrols-External audit v/s inter c items		•
Module 4	Identify and describe the audit evidence obtained by the auditor		8 Sessions
-	ion and Course Overview- Ass Testing- Reliability of audit ev ns		
Module 5	Prepare final Review & Reporting	8 Sessions	

Topics: Discuss the importance of the overall review in ensuring that sufficient, appropriate evidence has been obtained- Audit finalization and the final review- The Independent Auditor's Report- Explain unmodified audit opinions in the Auditor's report- Explain the impact on the auditor's report when a modified opinion is issue

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Project work/Assignment: Mention the Type of Project/Assignment proposed for this course: 22. Group Discussion

23. Case Study

Reference Text book T1 - AUDIT AND ASSURANCE Kaplan Publishing UK

Reference books

R1 - Advanced Auditing and Professional Ethics By ICAI

R2-Effective Auditing for Corporates

Key Developments in Practice and Procedures-Joe Oringel

Webpages-

https://www-emerald-com-

presiuniv.knimbus.com/insight/content/doi/10.1108/13217340810889951/full/htm

E resources:

NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.

		MPLOYABILITY SKILLS : for Employability Skills through Problem
Solv	ing methodologi Course Code:	es/Participative Learning Techniques/ Experiential Learning Techniques
This	is attained throu	es/Participative Learning Techniques/ Experiential Learning Techniques Course Title: Tax planning and assessment component mentioned in course handout.
Cata	alogue prepared	Dt Type of Course: Discipline Elective C
by		Theory
Reco	Version No.	4th Board of Studies, 11th July, 2024
the	Course Pro-	4th Board of Studies, 11th July, 2024 • Knowledge of Accounting and taxation
Stue	requisites	
Date	Anti-reguisites	Nil 24th Academic Council meeting held on 3rd August 2024 The course is quantitative in nature and will the students to develop a
	heAttagemic	The course is quantitative in nature and will the students to develop a
Cou	Description	understanding about the various heads under taxation policies, afte
		completion of the course students will be able to effectively plan source
		of income and associated taxes.
Ī	Course Out	On successful completion of the course the students shall be able to:
	Comes	CO1: Describe the concept of corporate tax planning
		CO2: Explain the methods of tax planning
		CO3: Summarize the treatment of income from house property
		CO4: Explain the sources of long term capital gain
-		CO5 : Illustrate the types of tax management practice
	Course objective	,
		concepts of Tax planning and Administration and attain
		Employability through Problem Solving Methodologies
-	Course Content:	
-	Module 1	Corporate tax 9 Sessions

Topics: Meanir	ng Features Scope	e. Importance Objec	ctive of Tax Plannin	g Difference
Between Tax Planni	ing and Tax Evasio	on. Types of Tax Pla	nning Problems in Ta	x Planning.
Module 2	Methods of tax planning			8 sessions
Topics: Recogniz	ed methods of Tax	x Planning Tax Plan	ning for salaried per	sons prior to
appointment during	g the service, after	retirement Salary Pa	ackage.	
Module 3	House Property			8 Sessions
Topics: Income fro	om house property	and Tax Planning A	vail benefit of variou	s deductions
_			ing minimize tax lia	
business and profes			0	5
Module 4	Long term capital			8 Sessions
	ment planning to	get benefit of dedu	elating to long term action 80 c and other	
Module 5	Tax Management			8 Sessions
Topics: Introducti	on. Difference betv	ween Tax Planning a	nd Tax Management	Areas of Tax
-		0	lvance Payment of Ta	
-		-	rutions Appeals and r	
Targeted Application	on & Tools that ca	n be used: PPT, Vi	deos and board & Ch	alk Method
Reference				
Text book 13. Dr. Vinod K.	Singhania, Direct	Taxes-Law and Prac	ctices, Taxmann Publi	cation.
Reference	,			

4. Dr. Mehrotra	a and Dr. Goyal- Direct Taxes-Law and Practices, Sahitya Bhavan	
Course Code: BFI3010r. V Rajesh	Course Title: International 3 0 Kurrar and Managementantha- Income Tax_1 _T Vittam Publications.	3
	rect Tapesok Coarle ? Wischoth P Hitchive P-C	
DIT 1: han 1:	Theory	
PU library link Version No.	1.0	
	knimbus.com/oopedgalofEinanaildIManagosn/e/topen.umn.edu/opente	ext
BERNISITES tbooks/3	323	
Anti-requisites	Nil	
E resources: Course Description	n The course is quantitative in nature, it aims at providing insight abo	out
	es.stwayana2.aonia/age231eonn09/ponewiewoternational perspective. Af	
Topics relevant to Solving Methodol course handout.	completion of the course students will be able to have EMPLOYABILITY: XXXXX for Employability through Proble understanding about risk associated with financial management fr ogies. This is attained through assessment component mentioned international perspective.	
course handout. Course Out Comes Catalogue	On successful completion of the course the students shall be able t Dr. Amit Saha CO1: Describe the concepts of international finance	: 0 :
prepared by	CO2: Summarize the structure of foreign exchange market.	
Recommended	4th B3ard escribette, nithassociated with foreign exchange market CO4: Explain types of cross border investment decisions	
by the Board of		
Studies on	CO5 : illustrate the concept of working capital management	.1
Bate of Approval	The objective of the course is to familiarize the learners with $\frac{24}{100}$	
by the Academic		ain
Council	Employability through Problem Solving Methodologies	
Course Content:		
Module 1	Introduction to 9 Session	ns

	.	1		1
	International			
	Finance		<u> </u>	
*	0		ice, Gold Standard, Br	etton Woods
system, Exchange	rate regimes, fixed	and floating exchan	ge rates	
	Foreign			
Module 2	Exchange			8 Sessions
	Market			
Topics: Func	tion and Structure	of the Forex marl	kets, major participa	nts, types of
-			s, process of arbitrage	<i>v</i> 1
		0 1		1
	Management			
	of Foreign			
Module 3	Exchange			8 Sessions
	Exposure and			
T • T	Risk			
	1 0	<i>,</i> 1	re, Economic Exposu	-
*	-	ories - Purchase Po	wer Parity - Interest	Rate Parity –
International Fishe	r Effect			
	Cross-Border			
Module 4	Investment			8 Sessions
Tiounic 1	Decisions			
Conital hudgeting	Approaches to T	Project Evaluation	Piele in Cross herder	Invoitment
- 0 0		2	Risk in Cross-border	
Decisions, incorpo		The Decisions. Fina	ncing Decisions of M	INC S.
	Multinationa			
Module 5	1 Financing			8 Sessions
	Institutions			
	and Working			

	Capital Management					
1	national Bank for			1		
development associa		ational Financ	e Corporat	ion, Intern	ational m	nonetary
fund, Export and Imp	ort financing.					
Targeted Application	n & Tools that ca	n be used: P	PT, Videos	and board	& Chalk I	Method
Reference						
Text book						
14. Jeff Madura, N	Aultinational Fir	nancial Manag	ement, Ne	w Delhi : (Cengage 1	Pvt Ltd,
2015						
Reference			_			
1. Machi Raju Int	ernational Finan	cial Managem	ent, HPH, 2	2008.		
TTTT 1 1 1 1						
PU library link						
5	e/000cb7b031604	485fa412b5c5d	<u>cc8ff16</u>			
https://doaj.org/articl	<u>e/000cb7b031604</u>	<u>485fa412b5c5d</u>	<u>cc8ff16</u>			
https://doaj.org/articl E resources:						
https://doaj.org/articl E resources:						
https://doaj.org/articl E resources: https://arctest.dev.np	tel.ac.in/courses	/110/105/11010	95031/	oyability t	hrough I	Problem
<u>https://doaj.org/articl</u> E resources: https://arctest.dev.np Topics relevant to	tel.ac.in/courses EMPLOYABILI	/110/105/1101(TY: XXXXXX	5031/ for Empl		0	
PU library link <u>https://doaj.org/articl</u> E resources: https://arctest.dev.np Topics relevant to Solving Methodolog course handout.	tel.ac.in/courses EMPLOYABILI	/110/105/1101(TY: XXXXXX	5031/ for Empl		0	
https://doaj.org/articl E resources: https://arctest.dev.np Topics relevant to Solving Methodolog course handout.	tel.ac.in/courses EMPLOYABILI ;ies. This is atta	/110/105/1101(TY: XXXXXX	5031/ for Empl		0	
https://doaj.org/articl E resources: https://arctest.dev.np Topics relevant to Solving Methodolog course handout. Catalogue prepared	tel.ac.in/courses EMPLOYABILI	/110/105/1101(TY: XXXXXX	5031/ for Empl		0	
https://doaj.org/articl E resources: https://arctest.dev.np Topics relevant to Solving Methodolog course handout. Catalogue prepared by	tel.ac.in/courses EMPLOYABILI gies. This is atta Dr. Thoufeeq	/110/105/1101(TY: XXXXXX iined through	5031/ for Emplo assessmer		0	
https://doaj.org/articl E resources: https://arctest.dev.np Topics relevant to Solving Methodolog course handout. Catalogue prepared by Recommended by	tel.ac.in/courses EMPLOYABILI ;ies. This is atta	/110/105/1101(TY: XXXXXX iined through	5031/ for Emplo assessmer		0	
https://doaj.org/articl E resources: https://arctest.dev.np Topics relevant to Solving Methodolog course handout. Catalogue prepared by	tel.ac.in/courses EMPLOYABILI gies. This is atta Dr. Thoufeeq	/110/105/1101(TY: XXXXXX iined through	5031/ for Emplo assessmer		0	

Date of Approval	24th Academic Council meeting held	on 3rd Aug	gust 202	24	
by the Academic Course Code:	Course Title: Costing Techniques for		3	0	3
COM3057	Managerial decisions	L- T -		0	
		P-C			
	Type of Course: Discipline Elective Theory	r-C			
Version No.	1.0				
Course Pre-	1. Knowledge of Accounting				
requisites					
Anti-requisites	Nil				
Course	The course is quantitative in nature and	l will help	the stu	dents to	o gain
Description	insights about types of costing and its ap	oplicability	in busi	ness.	
Course Out	On successful completion of the course t		s shall l	oe able	to:
Comes	CO1: Explain the concepts of Process cos	sting			
	CO2: Describe service costing				
	CO3: Summarize the methods of activit	y based cos	sting		
	CO4: illustrate balanced score card appr	roach of cos	sting		
	CO5 : Explain the practice of cost audit				
Course objective	The objective of the course is to fam	iliarize the	e learne	ers wit	h the
	concepts of Costing techniques for Ma	nagerial de	ecisions	and	attain
	Employability through Problem Solving	Methodolo	ogies		
Course Content:					
	Job and Process				
Module 1	Costing			9 sess	ions
Topics: Job costi	ng - Batch costing - Contract costing - P	rofit from	uncomp	oleted -	- Cost
plus contract - Cor	ntract with Escalation clause. Process cos	sting – Nor	mal an	d Abn	ormal

Losses and Gains- WIP with Equivalent Production (FIFO method only) – Joint Product and By Product (Simple Problems)

Module 2	Service Costing			8 sessions
Topics: Service	e Costing - Costing	in different underta	akings - Transport co	sting - Hotel
costing - Hospital	costing - Pricing D	ecision		
Module 3	Activity Based Costing			8 sessions
Topics: Activity	y-Based Costing Sys	stems, Cost Hierarch	nies, Implementing Ad	ctivity-Based
Costing, Impleme	enting, Comparing	g Alternative Cost	ing Systems, Consid	derations in
Implementing Act	ivity Based Costing	Systems, Benefits ar	nd Costs of Activity-Ba	ased Costing
1 0	, 0		d Costing Systems, Ad	0
•	-	·	duction and Process I	•
0	0		vities, Activity-Based	-
0	Ŭ	00	indising Companies	0
	Balance			
Module 4	Scorecard –			8 sessions
Module 4	Quality and			8 sessions
	Time			
Quality as a Comp	etitive Tool, The Fir	nancial Perspective:	The Costs of Quality -	The Internal
	Perspective: Analy	uring Ouslity Dro	11 1 Т ў	
Business-Process	Terspective. That	yzing Quanty Fro	plems and improvi	ng Quality-
			Evaluating a Compa	0
Weighing the Cos	ts and Benefits of I	mproving Quality -	-	ny's Quality
Weighing the Cos	ts and Benefits of I	mproving Quality -	Evaluating a Compa	ny's Quality

Topics: Cost Record and Audit Report Rules - Assurance Standards - appointment of cost auditor - Management Reporting under Cost Audit - Internal Audit - techniques and procedures - Operational Audit- techniques and procedures - Special report for banks, shareholders Evaluation of internal control system, budgetary control system, inventory control system, management information system - Management Audit- concepts, procedures.

Reference

Text book

- 15. Horngren, Data, Foster,(2015), Cost Accounting A Managerial Emphasis,15thEdition, MBA Page 67 2. Pearson Education, India
- 16. Raiborn, Kinney, (2013), Cost Accounting Principles, 9thEdition, Cengage Learning

Reference

1. S.P. Jain, K. L. Narang,(2012), Cost Accounting Principles and Practice, 18thEdition, Kalyani Publishers, India.

PU library link

https://doaj.org/article/0eb6aee9089045298109fde5634543cc

E resources:

https://archive.nptel.ac.in/courses/110/101/110101132/

Topics relevant to EMPLOYABILITY: XXXXX for **Employability** through **Problem Solving Methodologies.** This is attained through assessment component mentioned in course handout.

Catalogue prepared by Dr. Thoufeeq

Recommended	4th Board of Stud	ies, 11th July, 2024				
by the Board of		,,,				
Studies on						
Dates of Apperoval	24thrsecTitteniAd	vancednFintingiheld	on 3rd Augu	ust 2024	0	3
60th/304cademic	Management		L- T-P-		0	U
Council		Discipline Elective	С		-	
	Theory	•				
Version No.	1.0					
Course Pre-	Knowledge	e of Financial Manag	ement			
requisites		C C				
Anti-requisites	Nil					
Course	The course is qua	ntitative in nature a	nd will help	the stue	dents (to gain
Description	-	concepts of Financi	_			-
		apital structuring an				
		- 0	C	-	Ũ	
Course Out		npletion of the cours		ts shall l	be able	e to:
Comes		e types of Financial S				
	_ <u>+</u>	n flow and fixed capi				
		capital structuring a		d policy		
		orking capital manag				
		ntory Management a				
Course objective	,	the course is to fa				th the
	concepts of Ad		0		and	attain
	Employability thr	ough Problem Solvii	ng Methodol	logies		
Course Content:						
Madula 1	Financial				0.0	
Module 1	Statements				9 569	ssions

Topics: Comparative Statement: Importance of Financial Statement, Limitations, Constructing Comparative Statement;Common Size Statement: Advantages of Common Size Statement, Limitations of Common Size Statement,Constructing Common Size Statement; Trend Analysis: Advantages of Trend Percentages Analysis, Limitationsof Trend Percentages Analysis, Method of Preparation of Trend Percentages, Precautions; Ratio Analysis:Importance, Limitations and Classification of Ratios

Module 2	Cash flow and Fixed capital analysis			8 Sessions
Topics: Fund	Flow Statement:	Objectives of Fund	ds Flow Statement,	Limitations,
Preparation of Func	ls Flow Statement;	Cash Flow Statemer	nt: Direct and Indirec	t Methods of
Cash Flow. Capita	l Budgeting: Feat	tures of Capital Bu	udgeting, Importance	e of Capital
Budgeting; Evaluat	ions Techniques o	ofProjects: Traditior	al Techniques: Pay	Back Period,
ARR, Time Adjusted	l Techniques: NPV	, IRR, PI; Risk and U	Incertainty in Capital	Budgeting
	Capital			
Module 3	Structure and			8 Sessions
	dividend policy			
	<i>y</i> 1	0 0	ial Leverage, Combin	U
Capital Structure: F	factorsDetermining	g the Capital structu	are, Theories of Capit	al Structure;
Cost of Capital: Sig	nificance of Cost o	ofCapital, Computat	tion of Cost of Capita	al, EPS, EBIT
Analysis; Dividend	l Policy: Dividenc	l decision and value	uation of Firm, Dete	erminants of
Dividend Policy, Ty	pes of Dividends,	Forms of Dividend,	Bonus Issue	
	Working			
Module 4	Capital			8 Sessions
	Analysis			

Working Capital: Operating Cycle/Working Capital Cycle, Factors Effecting Working Capital, Importance ofAdequate Working Capital, Financing of Working Capital, Determining Working Capital Financing Mix,Working Capital Analysis, Estimation of Working Capital Requirements; Receivables Management: Costs of Maintaining Receivables, Meaning and Definition of Receivables Management , Dimensions of ReceivablesManagement

	Inventory			
	management			
Module 5	and cash		8 Sessions	
	Management			
	analysis			

Topics: Inventory Management: Meaning of Inventory, Purpose of Holding Inventory, Inventory Management,Objectives of Inventory Management; Inventory Management Techniques. Cash Management: Motives for Holding Cash, Cash Management, Managing Cash Flows; Cash Management Models

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method **Reference**

Text book

17. Financial Management: Text and Problems by M Y Khan & P K Jain, Publisher: TMH, New Delhi.

Reference

1. Financial Management Theory & Practice by Prasanna Chandra, Publisher: TMH, New Delhi

PU library link

https://onlinelibrary.wiley.com/doi/full/10.1155/2022/6279068

E resources:

			inancial-management-for-					
managers/?v-	=c86ee Cours	9d9d7ed se Code:	Course Title: Financial Markets		3	0	0	3
Topics releva	r€@M	MPLOYABILITY:	XXXXXSexviceEmployability through I	PlobTenR-S	Solvin	g		
Methodologi handout.			otypeasesourse Dissiplinent menti Elective Theory	offed in	cours	se		
Catalogue		Dr. Amit Saha	1.0					
prepared by		se Pre-requisites	Knowledge of Financial Mana	agement				
Recommend by the Board	ed Anti- of	4th Board of Stud requisites	ies, 11th July, 2024 Nil					
Studies on		e Description	Course is quantitative in nature ad					
Date of Appr by the Acade		24th Academic C	odætailædeetingehetkhdingrakkugusing services.	024 al ma	rkets,	it	s type	s and
Council	Cours	se Out Comes	On successful completion of the cou to: CO1: Describe the structure of India CO2: Explain types of Financial Serv CO3: Summarize the concepts of ma	n Financi vices	al Sys			able
-	Cours	se objective	CO4: Illustrate allied financial servi The objective of the course is to fan concepts of Financial Markets a Employability through Problem Solv	niliarize t and Serv	vices		and	th the attair
	Cours	se Content:						

Module 1	Structure of Financial System			11 Sessions
Topics: Role of Fina Financial Instruments – Role of SEBI – Secondar Listing – Formalities – F	Capital Mark y Market Ope	ets – Money Marke rations – Regulatior	- Functions of Stock	Operations -
Module 2	Financial Services			10 sessions
Topics: Concept, Natu Financial Services – Gro Types – Responsibilities Management – Regulatio	wth of Financ of Merchant I	ial Services in India Bankers – Role of M		- Meaning-
Module 3	Mutual Funds			10 sessions
Topics: Concept and C Management, Guideline in India, Debt Securitis Operations-role of NSD	es for Mutual ation – Conc	Funds, Working of		lutual Funds
Module 4	Allied Financial Services			10 sessions

Topics: Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing, Credit Rating – Meaning & Functions, Insurance Services,– Factoring – Forfaiting – .Discounting

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Reference

Text book

- 1. M Y Khan, "Financial Services", TMH, 7th edition
- 2. Ravi M. Kishore, "Financial Management", Taxmann's, 6th edition

Reference

1. Clifford Gomez, "Financial Markets, Institutions and Financial Services", PHI, Eastern Economy Edition.

PU library link

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MF-10-2022-0472/full/html

E resources:

https://onlinecourses.nptel.ac.in/noc20_mg10/preview

Topics relevant to EMPLOYABILITY: XXXXX for **Employability** through **Problem Solving Methodologies.** This is attained through assessment component mentioned in course handout.

C	atalogue prepared Dr. Amit Saha
h	
Course Code:	Course Litle: Corporate taxation and L- I- P- 4 0 4
	ecomment ded by the 4th Board of Studies, 11th July, 2024 0
	oard b ØStudies on
Course Pre- requisites D	Knowledge of Accounting ate of Approval by 24th Academic Council meeting held on 3rd August 2024
Anti-requisites	e Academic Council
Course Description	Course description should focus on nature of the course (theory or practical) , need and how students will be benefited by studying the course.
Course Out Comes	 On successful completion of the course the students shall be able to: CO1:Describe the concept of Corporate taxation CO2: Summarize the procedure for Assessment of Tax and filing of Return CO3: Explain the concepts of GST CO4: Summarize the practice to Levy and collection of GST CO5: Describe the sequents of Time. Value and symples of Conde
Course objectiv	CO5 : Describe the concepts of Time , Value and supply of GoodsreThe objective of the course is to familiarize the learners with the concepts of Corporate Taxation and GST to attain skill development through problem solving methodologies.
Course Content	
Module 1	Introduction of Corporate Tax15 Sessions
-	sification and Tax Incidence on Companies; Computation of taxable income of Company including Foreign Company. Taxation on Dividend Income,

Minimum Alto	rnate Tax 'MAT', (Other Special Pro	visions Rolating	to Companios
	vy, Carbon Credit.	Sulei Special IIC	Wisions Relating	to companies,
Equalization Le	vy, carbon crean.			
	Assessment of			
Module 2	Tax and filing			10 sessions
	of Return			
Topics: Mo Pr	ocedural Compliance	; Deduction of tax a	at source, Advance	payment of tax,
Self-assessment	of tax, Payment made	e after the assessme	nt of tax, The provi	sions related to
Tax Deducted at	t Source and Tax Coll	ected at Source, Ad	lvance Tax & Self-A	Assessment Tax
'SAT', Filing of I	Returns, Fee and inter	est for default in fu	rnishing return of I	ncome.
	Introduction of			
Module 3	GST			10 sessions
Topics: Basics	s of Goods and Service	es Tax; Direct and In	ndirect tax, Features	s of Indirect tax,
1				
1	in India, Concept of	GST, need for GS		
Genesis of GST	in India, Concept of a, Benefits of GST, Co		T In India, Framev	
Genesis of GST	a, Benefits of GST, Co		T In India, Framev	
Genesis of GST Introduced India	a, Benefits of GST, Co Levy and		T In India, Framev	vork of GST as
Genesis of GST	a, Benefits of GST, Co Levy and collection of		T In India, Framev	
Genesis of GST Introduced India Module 4	a, Benefits of GST, Co Levy and collection of GST	nstitutional Provisi	T In India, Framev ons.	vork of GST as
Genesis of GST Introduced India Module 4 Levy and Collec	a, Benefits of GST, Con Levy and collection of GST ction of GST; Relevant	nstitutional Provisi	T In India, Framev ons.	vork of GST as 10 sessions etent authority,
Genesis of GST Introduced India Module 4 Levy and Collec Government, L	a, Benefits of GST, Con Levy and collection of GST ction of GST; Relevant ocal authority, Man	nstitutional Provisi t definitions - Good ufacture, Money,	T In India, Framev ons. Is, Principal, Comp taxable supply, ta	vork of GST as 10 sessions etent authority, xable territory,
Genesis of GST Introduced India Module 4 Levy and Collec Government, Le services, supplie	a, Benefits of GST, Con Levy and collection of GST ction of GST; Relevant ocal authority, Manu er. Concept of Supply,	nstitutional Provisi definitions - Good ufacture, Money, Charges of GST, C	T In India, Framev ons. ls, Principal, Comp taxable supply, ta central Goods and S	vork of GST as 10 sessions etent authority, xable territory, Gervice act 2017,
Genesis of GST Introduced India Module 4 Levy and Collec Government, La services, supplie Integrated good	a, Benefits of GST, Con Levy and collection of GST ction of GST; Relevant ocal authority, Manuer. concept of Supply, s and service act 2017	nstitutional Provisi definitions - Good ufacture, Money, Charges of GST, C	T In India, Framev ons. ls, Principal, Comp taxable supply, ta central Goods and S	vork of GST as 10 sessions etent authority, xable territory, Gervice act 2017,
Genesis of GST Introduced India Module 4 Levy and Collec Government, Le services, supplie	a, Benefits of GST, Con Levy and collection of GST ction of GST; Relevant ocal authority, Manuer. concept of Supply, s and service act 2017	nstitutional Provisi definitions - Good ufacture, Money, Charges of GST, C	T In India, Framev ons. ls, Principal, Comp taxable supply, ta central Goods and S	vork of GST as 10 sessions etent authority, xable territory, Gervice act 2017,
Genesis of GST Introduced India Module 4 Levy and Collec Government, La services, supplie Integrated good	a, Benefits of GST, Con Levy and collection of GST ction of GST; Relevant ocal authority, Manuer. concept of Supply, s and service act 2017	nstitutional Provisi definitions - Good ufacture, Money, Charges of GST, C	T In India, Framev ons. ls, Principal, Comp taxable supply, ta central Goods and S	tork of GST as 10 sessions etent authority, xable territory, Gervice act 2017,
Genesis of GST Introduced India Module 4 Levy and Collec Government, Le services, supplie Integrated good Charge Mechani	a, Benefits of GST, Con Levy and collection of GST ction of GST; Relevant ocal authority, Manuer. concept of Supply, s and service act 2017 ism.	nstitutional Provisi definitions - Good ufacture, Money, Charges of GST, C	T In India, Framev ons. ls, Principal, Comp taxable supply, ta central Goods and S	10 sessions etent authority, xable territory, service act 2017, ct 2017.Reverse
Genesis of GST Introduced India Module 4 Levy and Collec Government, La services, supplie Integrated good	a, Benefits of GST, Con Levy and collection of GST authority, Manu er. Concept of Supply, s and service act 2017 ism. Time , Value	nstitutional Provisi definitions - Good ufacture, Money, Charges of GST, C	T In India, Framev ons. Is, Principal, Comp taxable supply, ta central Goods and S	tork of GST as 10 sessions etent authority, xable territory, Gervice act 2017,

Time and value of Supply; Time of Supply of Goods, Time of Supply of Service, Topics: Value of supply of goods, value of Supply of Services.

Input Tax Credit and Computation of GST Liability: Meaning of Input Tax Credit, Eligibility and Condition for taking Input Tax Credit, Computation of GST. Simple Problem.

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method Reference

Text book

3. Dr. Vinod K. Singhania, Direct Taxes-Law and Practices, Taxmann Publication.

Reference

7. Dr. Mehrotra and Dr. Goyal-Direct Taxes-Law and Practices, Sahitya Bhavan Publication.

PU library link

https://presiuniv.knimbus.com/openFullText.html?DP=https://open.umn.edu/opentext books/textbooks/323

E resources:

https://onlinecourses.swayam2.ac.in/cec23_cm09/preview

Topics relevant to SKILL DEVELOPMENT: Corporate Taxation for Skill Development through **Problem Solving methodologies.** This is attained through assessment component mentioned in course handout.

Catalogue Dr. Kamal Agarwal prepared by

Recommended by the Board of	4th Board of Studies, 11th July, 2024		
Studies Code: Date of Approval 601/43062ademic Council	Course Title: Corporate taxation400424th Academic Council meeting held on 3pd August 2024		
Version No.	1.0		
Course Pre- requisites	Knowledge of Accounting		
Anti-requisites	NilCourse description should focus on nature of the course (theory or practical) , need and how students will be benefited by studying the course.On successful completion of the course the students shall be able to: CO1:Describe the concept of Corporate taxationCO2: Summarize the procedure for Assessment of Tax and filing of ReturnCO3: Explain the concepts of GSTCO4: Summarize the practice to Levy and collection of GST		
Course Description			
Course Out Comes			

	CO5 : Describe th	e concepts of Time	, Value and supply o	f Goods
Course objective	,		iarize the learners wi	th the
		concepts of Corporate Taxation and GST to attain skill development through problem solving methodologies.		
Course Content:				
Module 1	Introduction of Corporate Tax			15 Sessions
and tax liability of (Company including e Tax 'MAT', Other	g Foreign Company	; Computation of tax . Taxation on Divider Relating to Compani	nd Income,
	Assessment of Tax and filing			10

Tax Deducted at Source and Tax Colle	ected at Source, Advance Tax & Self-Assessment Tax
'SAT', Filing of Returns, Fee and inter	est for default in furnishing return of Income.

Module 3	Introduction of GST		10 sessions	
	651		sessions	

Topics: Basics of Goods and Services Tax; Direct and Indirect tax, Features of Indirect tax, Genesis of GST in India, Concept of GST, need for GST In India, Framework of GST as Introduced India, Benefits of GST, Constitutional Provisions.

Module 4	Levy and collection of GST			10 sessions
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Levy and Collection of GST; Relevant definitions - Goods, Principal, Competent authority, Government, Local authority, Manufacture, Money, taxable supply, taxable territory, services, supplier. Concept of Supply, Charges of GST, Central Goods and Service act 2017, Integrated goods and service act 2017, Union Territory Goods and Service act 2017.Reverse Charge Mechanism.

Module 5	Time , Value and supply of Goods & Input Tax Credit			10 sessions
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Topics: Time and value of Supply; Time of Supply of Goods, Time of Supply of Service, Value of supply of goods, value of Supply of Services.

Input Tax Credit and Computation of GST Liability: Meaning of Input Tax Credit, Eligibility and Condition for taking Input Tax Credit, Computation of GST. Simple Problem.

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Reference

Text book

4. Dr. Vinod K. Singhania, Direct Taxes-Law and Practices, Taxmann Publication.

Reference

1. Dr. Mehrotra and Dr. Goyal- Direct Taxes-Law and Practices, Sahitya Bhavan Publication.

PU library link

https://presiuniv.knimbus.com/openFullText.html?DP=https://open.umn.edu/opentext books/textbooks/323

E resources:

https://onlinecourses.swayam2.ac.in/cec23_cm09/preview

Topics relevant to SKILL DEVELOPMENT: : Corporate Taxation for **Skill Development through Problem Solving methodologies.** This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Kamal Agarwal
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
Date of Approval by the Academic Council	24th Academic Council meeting held on 3rd August 2024

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