



**PRESIDENCY
UNIVERSITY**

PROGRAMME REGULATIONS & CURRICULUM

2023-26

**PRESIDENCY
SCHOOL OF COMMERCE & ECONOMICS**

BACHELOR OF COMMERCE (INTEGRATED WITH CMA(US))

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PRESIDENCY UNIVERSITY

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Approved by AICTE, New Delhi

PRESIDENCY SCHOOL OF COMMERCE & ECONOMICS

Program Regulations and Curriculum

2023-2026

BACHELOR OF COMMERCE (Integrated with CMA(US))

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

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

Regulations No.: PU/AC-24.18/SOC&E05/BCom/2023-26

*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 2023-2026.
- b. These Regulations are subject to, and pursuant to the Academic Regulations.
- c. These Regulations shall be applicable to the ongoing Bachelor of Business Administration (Integrated with CMA(US)) Degree Programs of the 2023-2026 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;*
- l. *“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/course-description, 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, 2023-2026;*
 - 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;*
 - ll. *“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 2023-2026 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 (Refer to Clause **Error! Reference source not found.** of Academic Regulations), 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 (refer Section 19.**Error! Reference source not found.** of Academic Regulations) 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 other rules 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 Components and Weightage for different category of Courses		
Nature of Course and Structure	Evaluation Component	Weightage
Lecture-based Course 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.)	Continuous Assessments	50%
	End Term Examination	50%
Lab-based Course P component in the L-T-P Structure is predominant (Examples: 0-0-4; 1-0-4; 1-0-2; etc.)	Continuous Assessments	75%
	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	Guidelines for the assessment components for the various types of Courses, with recommended weightages, shall be specified in the concerned Program Regulations and Curriculum / Course Plans, as applicable.	

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 and the Open 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 Table **Error! Reference source not found.** of Academic Regulations.

Table 2: Durations and Credit Equivalence for Transfer of Credits from SWAYAM-NPTEL/ other approved MOOC Courses

Sl. No.	Course Duration	Credit Equivalence
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, as mentioned in this Section (13.**Error! Reference source not found.**), 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 (2023-2026) has a total of 123 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.

Sl. No.	Baskets	Credit Contribution
1	SCHOOL CORE	35
2	PROGRAM CORE	35
3	DISCIPLINE ELECTIVE	44
4	OPEN ELECTIVE	9
	Total Credits	123 (Minimum)

15. Minimum Total Credit Requirements of Award of Degree

A minimum of 123 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.

17. Curriculum Structure - Basket Wise Course List

Table 3.1 : List of School Core Courses					
S.no	Course Name	L	T	P	C
1	Principles of Management	4	0	0	4
2	Essentials of English	2	0	0	2
3	Communicative English	2	0	0	2
4	Sarala Kannada / Savi Kannada	2	0	0	2
5	Introduction to Soft Skills	0	0	2	1
6	Corporate Law and Practices	4	0	0	4
7	Business English	2	0	0	2
8	Enhancing Personality through Soft skills	0	0	2	1
9	Introduction to Aptitude	0	0	2	1
10	Introduction to Research	4	0	0	4
11	Corporate Governance and Business Ethics	3	0	0	3
12	Environmental Studies and Sustainable development	2	0	0	0
13	Corporate Communication	0	0	2	1
14	Preparedness for Interview	0	0	2	1
15	Internship	-	-	-	2
16	Dissertation	-	-	-	4
17	Social Immersion Project	0	0	2	1
Total No. of Credits					35

Table 3.2 : List of Program Core Courses

S.no	Course Name	L	T	P	C
1	Corporate Accounting	3	1	0	4
2	Basics of Excel	2	0	2	3
3	Indian Financial System	3	0	0	3
4	Income Tax	4	0	0	4
5	Advanced Excel	2	0	2	3
6	Cost Accounting	3	1	0	4
7	Corporate Taxation and GST	4	0	0	4
8	Data Analysis for Decision Making	1	1	2	3
9	Management Accounting	3	1	0	4
10	Business Valuation	2	1	0	3
Total No. of Credits					35

Table 3.3 List of Discipline Elective Courses - Minimum Credits to be earned from this basket is 44 Credits

1	BCH2001	Basics of Financial Accounting	3	1	0	4
2	MAH2001	Financial Planning and Performance	4	0	0	4
3	MAH2011	Financial Analytics and Control	3	1	0	4
4	MAH2007	Strategic Financial Management - I	3	0	0	3
5	MAH2008	Strategic Financial Management - II	3	0	0	3
6	COM3096	Advanced Corporate Accounting	3	1	0	4
Accounting & Taxation Basket						
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
6	COM3052	International Auditing and Assurance	3	0	0	3
7	BFI3010	International Financial Management	3	0	0	3
8	COM3058	Tax Planning and Administration	3	0	0	3
9	COM3060	International Accounting	3	0	0	3
Banking & Finance Basket						
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
6	COM3041	Fintech	3	0	0	3
7	COM3043	Risk Management in Banking	3	0	0	3
8	COM3046	Forex Management	3	0	0	3
9	BFI3006	International Banking and Finance	3	0	0	3

Table 3.4 : Multidisciplinary Open Electives *- Minimum of 9 credits is to be earned by the student.

Sl. No.	Course Code	Course Name	L	T	P	C
1	BSC1025	Business Mathematics	2	1	0	3
2	BSC1030	Introduction to Statistics	2	1	0	3
3	LAW2015	Cyber Law	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 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 members shall 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 Feedback	20%
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.

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

SEMESTER - I										
SL No	COURSE CODE	COURSE NAME	Course Type	L	T	P	C	Skill Development	Focus Areas	
1	BCH2001	Basics of Financial Accounting	DE	3	1	0	4	EM/EN	HP/GS	
2	BBA1001	Principles of Management	SC	4	0	0	4	S	HP/GS	
3	BSE2090	Managerial Economics	DE	4	0	0	4	S/ EN	S/ EN	
4	XXxxx	Open Elective - I	OE	2	1	0	3			
5	ENG1004	Essentials of English	SC	2	0	0	2	F		
6	ENG1003	Communicative English	SC	2	0	0	2	S/ EM		
7	KAN1002 / KAN2002	Sarala Kannada / Savi Kannada	SC	2	0	0	2	F		
8	PPS1001	Introduction to Soft Skills	SC	0	0	2	1	S/ EM/ EN	HP	
		TOTAL					22			

SEMESTER - II										
SL No	COURSE CODE	COURSE NAME	Course Type	L	T	P	C	Skill Development	Focus Areas	
1	COM2008	Corporate Accounting	PC	3	1	0	4	EM / EN		
2	MAH2001	Financial Planning and Performance	DE	4	0	4	4	EM / EN	HP	
3	COM2042	Corporate Law and Practices	SC	4	0	0	4	F/ EM/ EN	GS	
4	XXxxx	Open Elective - II	OE	2	1	0	3			
5	ENG2002	Business English	SC	2	0	0	2	F		
6	BBA1015	Basics of Excel	PC	2	0	2	3	S / EN	HP	
7	PPS1012	Enhancing Personality through Soft skills	SC	0	0	2	1	S/ EM/ EN	HP	
		TOTAL					21			

SEMESTER - III										
SL No	COURSE CODE	COURSE NAME	Course Type	L	T	P	C	Skill Development	Focus Areas	
1	COM3096	Advanced Corporate Accounting	DE	3	1	0	4	S / EN	HP/ GS	
2	MAH2011	Financial Analytics and Control	DE	3	1	0	4	S/ EN	HP/ GS	
3	BBA2035	Indian Financial System	PC	3	0	0	3	EM / EN	HP	
4	COM2015	Income Tax	PC	4	0	0	4	EM / EN	HP	
5	XXxxx	Open Elective - III	OE	3	0	0	3			
6	BBA2025	Advanced Excel	PC	2	0	2	3	EM / EN	HP	
7	PPS4002	Introduction to Aptitude	SC	0	0	2	1	S/ EM/ EN	HP	
		TOTAL					22			

SEMESTER - IV										
SL No	COURSE CODE	COURSE NAME	Course Type	L	T	P	C	Skill Development	Focus Areas	
1	COM2009	Cost Accounting	PC	3	1	0	4	EM / EN	HP	
2	COM3062	Corporate Taxation and GST	PC	4	0	0	4	EM / EN		
3	BBA2040	Introduction to Research	SC	4	0	0	4	S		
4	SOC1001	Corporate Governance and Business Ethics	SC	3	0	0	3	S/ EM/ EN	HP	
5	CHE1020	Environmental Studies and Sustainable development	SC	2	0	0	0			
6	BBA2026	Data Analysis for Decision Making	PC	1	1	2	3			
7	PPS3019	Corporate Communication	SC	0	0	2	1	S/ EM/ EN	HP	
8	MAH2007	Strategic Financial Management - I	DE	3	0	0	3	EM / EN	HP	
9	COM3054	Advanced Accounting	DE	3	0	0	3	EM / EN	HP	
		TOTAL					25			

SEMESTER - V										
SL No	COURSE CODE	COURSE NAME	Course Type	L	T	P	C	Skill Development	Focus Areas	
1	COM3039	Management Accounting	PC	3	1	0	4	S/ EN		
2	BBA3003	Business Valuation	PC	2	1	0	3	S/ EN		
3	MAH2008	Strategic Financial Management - II	DE	3	0	0	3	EM / EN	HP	
4	BCOMXXX	Discipline Elective - IX	DE	3	0	0	3	EM / EN	HP	
5	BCOMXXX	Discipline Elective - X	DE	3	0	0	3	EM / EN	HP	
6	BCOMXXX	Discipline Elective - XI	DE	3	0	0	3	EM / EN	HP	
7	PPS3018	Preparedness for Interview	SC	0	0	2	1	S/ EM/ EN	HP	
8	SOC3002	Internship	SC	-	-	-	2	S/ EM/ EN	ES	
		TOTAL					22			

SEMESTER VI										
SL No	COURSE CODE	COURSE NAME	Course Type	L	T	P	C	Skill Development	Focus Areas	
1	SOC4002	Dissertation	SC	-	-	-	6	S/ EM/ EN	ES	
2	BCOMXXX	Discipline Elective - XII	DE	3	0	0	3	EM / EN	HP	
3	BCOMXXX	Discipline Elective - XIII	DE	3	0	0	3	EM / EN	HP	
4	SOC1003	Social Immersion Project	SC	0	0	2	1	S		
		TOTAL					13			

21. Course Catalogues

Course Code: SOC2001	Course Title: Financial Accounting	L- T- P- C	3	1	0	4
Version No.	1.0					
Course Pre-requisites	Basic Communication Basic Mathematical Calculation.					
Anti-requisites	Nil					
Course Description	Financial accounting is concerned with understanding the concept of accounting and its importance in preparation with corporate body which help the students to prepare accounts of corporate.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Understand the Accounting Concept. CO2: Illustrate Accounting Cycle. CO3: Illustrate the financial statements of corporate body. CO4: Understand the Royalty Accounts. CO5: Understand the Branch accounting process.					
Course objective	The objective of the course is to familiarize the learners with the concepts of Financial Accounting and attain Skill Development through Problem Solving Methodologies.					
Module 1	Introducti on to Basic Accounti ng					15 Sessions
<p>Topics: Meaning of Book-keeping and accounting; Difference between book-keeping and accounting; Objectives, Advantages and limitations of accounting; Users of accounting information and their needs; Accounting concept and Conventions, Accounting Standards, Ind. AS and IFRS (Meaning, Differences and List)</p>						
Module 2	Book- Keeping					10 sessions
<p>Topics: Accounting Cycle: Journal: Rules of Journalizing, Journal Entries; Ledger: Ledger Posting; Trial Balance; Books of original entry (Subsidiary Books) -Cash Book (Three Column), Purchases book, Sales book, Purchases return books, Sales returns book, Journal proper (Simple Problems).</p>						

Module 3	Preparation of Final Accounts.			10 Sessions
Financial Statement- Preparation of Trading and Profit and loss account -Income Statement as per company Act 2013 and Balance sheet of Corporate body.				
Module 4	ROYALTY ACCOUNTS			10 sessions
Meaning and Definition of Royalty-Special terminologies in Royalty Accounts – Landlord, Tenant, Output, Minimum Rent/Dead Rent, Short Workings, Recoupment of Short Workings. Methods of Recoupment of Short Workings – Fixed Method and Floating Method-Problems on Ascertainment of Royalty Payable - Preparation of Analytical Table.				
Module 5	Branch Accounts			10 Sessions
Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office – Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – 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: Preparation of financial statements of a sole proprietor taking 20 to 25 journal entries with Journal, Ledger, Trial Balance. Preparation of Royalty accounts and Branch accounts.				
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

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

Course Code: BSE2090	Course Title: Managerial Economics Type of Course: Major Core	L-T-P-C	4	0	0	4
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Version No.	1.0			
Course Pre-requisites	<ul style="list-style-type: none"> Elementary Knowledge of Economics 			
Anti-requisites	Nil			
Course Description	The course is conceptual in nature and will help the students to gain knowledge about economics, theory of economics, factors that influence functioning of an economy. Post completion of the course student will be able to develop an understanding of how businesses have to respond to the economic environment.			
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Describe the factors influencing consumption decision (Knowledge)</p> <p>CO2: Explain the theory of production (Comprehension)</p> <p>CO3: Discuss the type of markets (Comprehension)</p> <p>CO4: Summarize key concepts of macroeconomics for decision making (Comprehension)</p> <p>CO5 : Review the change in the economic policy with changing business decisions (Comprehension)</p>			
Course objective	The objective of the course is to familiarize the learners with the concepts of Managerial Economics and attain Skill Development through Participative Learning Techniques .			
Course Content:				
Module 1	Introduction to Microeconomic s and Consumption Decision	Case study	Case study on PPF and its practical usage to solve the problem of choice	15 Sessions
Introduction to Economics and definitions - Factors of production - The circular flow of economic activity Choice as an economic problem-Opportunity cost, PPF. Law of demand, price quantity relationship, determinants, exceptions - Demand schedule, equations and diagrams, shift and movement along the demand curve. Law of supply, determinants, shift and movement, Equilibrium, Elasticity of Demand and supply - Calculating Price Elasticity of Demand, Categories of Price Elasticity of demand, determinants of price elasticity of demand, cross price elasticity, income elasticity.				
Module 2	Theory of Production and Costs	Problem solving	Solving numerical for understanding the production function along with the costs and Revenue concepts	10 sessions

Defining production- The production function: short vs long run – Average, marginal and total product, equation, schedule and diagrams – Three stages of production- concept of isoquant. Defining costs and various cost concepts – Fixed and variable costs - Average, marginal and total costs, equation, schedule and diagram – Cost curves and their shapes in short and long runs, numerical problems, Economies and diseconomies of scale at firm level				
Module 3	Market Structure	Experiential learning	Identifying the different market structures and its real world examples	10 Sessions
Perfect competition-Features - profit maximization - Monopoly, why and how they arise – characteristics Monopolistic competition – Characteristics. Oligopoly – Features.				
Module 4	Key Concepts of Macroeconomics	Problem solving	Understanding the importance of Investment and consumption through the process of multiplier	10 Sessions
Key Concepts of Macroeconomics and Theory of Output and Employment Say's law, Keynesian theory of income determination (MPC, MPS, Investment functions) Aggregate Supply-Aggregate demand- The multiplier				
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 models of economy- Measurement of National Income. Meaning and scope of fiscal policy-Fiscal Instruments-Kinds of fiscal policy. The union budget process, functions of a Central bank-Objectives and instruments of monetary policy, Inflation.				
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:				
1. Course project on types of market				
Reference Text book				

1. 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://presiuiv.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: : XXXXXXXX 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: BBA100 1	Course Title: Principles of Management	L- T- P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic Communication • General Knowledge in Business Management • Knowledge about different organizational structures • Knowledge of Managerial Activities 					
Anti-requisites	Nil					
Course Description	<p>The principles of management course will help the students to understand the overview of Management and its evolution. It provides the insights into the management, functions of Planning, organizing, leading, and controlling and its impact in business environment. It discusses the necessary skills and functions required for an effective employee to become a manager in the business world. The students will get to know the various motivational theories and leadership styles that will imbibe them to handle and deal in an 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 students to analyze and understand changing business environment.</p>					
Course Objective	<p>The objective of the course is to familiarize the learners with the concepts of Principles of Management and attain Skill Development through Participative Learning Techniques .</p>					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO 1: Discuss the various functions Management (Knowledge) CO 2: Explain the Planning process and types (Comprehension) CO 3: Express the process of Organization. (Comprehension) CO 4: Identify the theories of Motivation and Leadership (Comprehension) CO5: Recognize the Importance of managerial Communication. (Comprehension)</p>					
Course Content :						
Module 1	Management Introduction	Case study	Case study and class discussion on Managerial Skills/ Management Objectives		10 Sessions	

Topics: Meaning, Nature and Importance, Functions and Principles of Management, Management V/S Administration. Development of Managerial Thought, Contribution by Taylor and Henry Fayol Management by Exception and Management by objectives social responsibility of management.				
Module 2	Planning	Case study	Case study and class discussion Decision Making Process Review the Article	12 Sessions
Topics: Meaning-Nature and Importance, Elements, Concept, Process and Techniques, Barriers to effective planning, Forecasting, Decision Making, Concept and Process, Co-ordination				
Module 3	Organizing	Case Study	Case study and class discussion Case Study on Organizing Review the Article	10 Sessions
Topics: Concept, Nature, Principles and Significance. Centralization and Decentralization, Staffing, Man Power Planning, Selection and Training, Performance Appraisal, Delegation of Authority				
Module 4	Motivation and Direction	Case Study	Case study and class discussion on Leadership and Controlling aspects	10 Sessions
Topics: Concept - Theories, Classification, Characteristics of Motivation. Leadership - Concept and Leadership styles, Theories. Direction- Concept, Nature, Process and Methods: Controlling - Concept, Nature, Process and Techniques				
Module 5	Managerial Communication	Case Study	Case study and Video Movie Review and Presentation on Communication Process	10 Sessions
Topics: Meaning, Types of Communication, Barriers of Communication, Communication Gap, Organisation report writing.				
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:				
<ol style="list-style-type: none"> 2. Assignment 1: Written assignment should be submitted where the students will have to identify the different management thought and its applications. (Case Study Learning) 3. 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				

2. Principles of Management: An Analysis of Managerial Functions, by Harold Koontz (Author), Cyril O'Donnell
3. 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: <https://www.geeksforgeeks.org/14-principles-of-management-by-henri-fayol/>
3. R3:https://books.google.co.in/books/about/Principles_and_Practice_of_Management.html?id=TFL-mgEACAAJ&redir_esc=y

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

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https://presiuiv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=TEXTBOOK_LIBRARY01_06082022_371

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

Case Studies

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

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

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

<https://www-emerald-com-presiuiv.knimbus.com/insight/content/doi/10.1108/EJTD-10-2019-0184/full/html>

<https://www-emerald-com-presiuiv.knimbus.com/insight/content/doi/10.1108/HRMID-07-2015-0127/full/html>

<https://www-emerald-com-presiuiv.knimbus.com/insight/content/doi/10.1108/IJPSM-02-2022-0046/full/html>

<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/00251749910252076/full/html>

<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/IJMPB-06-2015-0047/full/html>

NPTEL link

<https://nptel.ac.in/courses/110107150>

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

Catalogue prepared by	Dr. Renju Mathai Associate Professor School of Commerce
Recommended by the Board of Studies on	Dr. Annette
Date of Approval by the Academic Council	4 th Board of Studies, 11 th July, 2024

Course Code: SOC1001	Course Title: Corporate Governance and Business Ethics
Version No.	1.0
Course Pre-requisites	<ul style="list-style-type: none"> • Basic Communication • General 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	
Corporate Governance: meaning, stakeholders and performance expectations, definition, scope, objectives, need, fundamental principles, factors affecting the quality of corporate governance, issues in corporate governance, benefits of good corporate governance, Corporate Social Responsibility; framework of OECD principles.			
Module 2	Systems and Theories of Corporate Governance	Group Discussion	
Corporate Governance Models: Anglo American model, German model, Japanese model, Indian model.Theories of Corporate Governance: Agency Theory, Stewardship Theory, Stockholder/ Shareholder Theory. Corporate Governance during Covid-19 pandemic			
Module 3	Introduction to Business Ethics	Case study	
Ethics: meaning, definition; Scope: Normative ethics, Meta ethics, Applied ethics; nature; Sources: Morals and Values; Normative Theories: Consequentialist theory, Psychological Egoism, Utilitarianism, Deontological/ Kantian theory; Kohlberg's Six Stages of Moral Development; Social Contract Theory by Hobbes; Social			

Contract Theory by John Locke; Prisoner's dilemma; Code of conduct and ethics for managers.			
Module 4	Ethical Practices	Case study	
Ethical issues in employee- employer relations; environmental ethics; ethics of consumer protection: the limits of doctrine of caveat emptor; Ethical issues in Finance, marketing, advertising; Whistleblowing: types of whistleblowing, basic provisions of Whistleblowers Protection Act; Concept of Ethical hacking: Ethical hacker's roles and responsibilities.			
Targeted Application & Tools that can be used: PPT, Videos and Chalk & talk method			
Project work/ Assignment:			
Presentation on Ethical issues in functional areas.			
Textbook: T1: A C Fernando (2011). Business Ethics and Corporate Governance: Principles, Policies & Practices, Pearson 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.			
Catalogue prepared by	Dr. Annette		
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024		

Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024
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Course Code: BBA2068	Course Title: Human Resource Management	L-T-P-C	3	0	0	3
Version No.	2.0					
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 shall be able to: CO 1: Describe the evolution of HRM and roles and responsibilities of a HR Manager. CO 2: Outline the factors affecting Recruitment and Selection Process. CO 3: Describe the process of Human resources planning and Job design CO 4: Summarize the methods of Performance Appraisal. CO 5: Illustrate the techniques of on the job and off the job training					
Course Objective	The objective of the course is to familiarize the learners with the concepts of Human Resources Management and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING TECHNIQUES.					
Course Content:						
Module 1	Introducti on to HRM	Presentation				9 Sessions

Topics: Introduction to HRM: Meaning- Definition – Evolution - Overview of the functions of HRM - Role of HR manager – Challenges and Opportunities of HRM - HR Structure Recent trends in HRM- Introduction to HR Analytics.				
Module 2	Recruitment and selection	Presentation		9 Sessions
Recruitment and Selection: Recruitment– Factors affecting Recruitment - Sources of Recruitment – Process of Recruitment - E-Recruitment. Selection – Significance – Process - Types of Tests and Interviews.				
Module 3	Human Resources Planning and Job Analysis	Case study		9 Sessions
Human Resources Planning and Job Analysis: Introduction and Characteristics – Importance – Process - Action plans in case of shortage or surplus of workforce. Forecasting future manpower planning. Job Analysis – Benefits of Job Analysis - Process- Job description - Job specification - Job Enrichment - Job Design Techniques.				
Module 4	Performance appraisal	Group discussion		9 Sessions
. Performance Appraisal: Performance Appraisal Introduction - Purpose, Process, Trait, Behavioral and Result methods of Performance Appraisal – Overcoming the Flaws in Performance appraisal systems - Role of Technology in performance appraisal.				
Module 5	Training and development	Case study		10 Session
Training and Development:- Pre requisite for Training - Significance – Training Need Analysis - Process and Types of Training - On the job - Off the job – Training Aids – Training Evaluation				
Targeted Application: developing customer data base, Market research Tools that can be used: MS office, MS excel, HRIS				
Project work/ Assignment: Preparation of salary slip, designing compensation policy 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 3 rd 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_1577	
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_LIBRARY01_06082022_94	
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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM2008	Course Title: Corporate Accounting	L- T- P- C	3	1	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic Communication • General Knowledge in Accounts • Knowledge about Business World 					
Anti-requisites	NIL					
Course Description	This course will make understand the accounting process of those operations that present specific unique features according to the legal status of the figure engaging in the business activity. This course is beneficial to assist in the intellectual, social and personal development of the student to a range of specialist and generalist business professions.					

Course Out Comes	At the end of the course, the student shall be able to: CO 1: Describe the procedure for Issue of shares and Debentures. [Knowledge] CO 2: Explain the process of preparation 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 ad recognition. [Application] CO 5: Discuss the corporate banking procedure. [Application]			
Course objective	The objective of the course is to familiarize the learners with the concepts of Corporate Accounting and attain Skill Development through Problem Solving Methodologies .			
Course Content:				
Module 1	Issue of shares and Debentures			15 Sessions
Shares - Types of shares - Issue of shares - At par, Premium and Discount - Calls in arear - Calls in Advance - Pro-rata Allotment - Forfeiture of shares - Debentures - Issue of Debentures.				
Module 2	Underwriting of Shares			10 Sessions
Underwriting of shares and debentures - Types of underwriting - Marked and Unmarked Applications - Individual Underwriting - Firm Underwriting. Treatment of Marked application as firm underwriting (Excluding Journal entries)				
Module 3	Valuation of Goodwill			10 Sessions
Valuation of Goodwill - Need - Factors effecting the Valuation - Methods - Average Profit, Super Profit, Annuity and Capitalization Methods.				
Module 4	Profit Prior to Incorporation			10 Sessions
Meaning - Sales Ratio - Time Ratio - Weighted Ratio - Treatment of Capital and Revenue Expenditure - Ascertainment of pre-incorporation and post-incorporation profit by preparing Income Statement and Balance Sheet.				
Module 5	Corporate Bank Accounts			10 Sessions

Corporate Bank Accounts: Rebate on Bills Discount – Interest on Doubtful Debts – Preparation of Profit and Loss Accounts and Balance Sheet with Relevant Schedule (New Method) – Non – Performing Assets (NPA).

Targeted Application: Financial Statement in Excel & Tools that can be used: Microsoft PowerPoint Presentation and Excel.

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

Assignment 1: Case Study Analysis.

Assignment 2: Experiential Learning: Financial Statement Analysis.

Delivery procedure (pedagogy):

Lecture: All Modules

Self-learning: Module 4: Process of Internal 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://presiuiv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-88203-7>

L2:

<https://presiuiv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-25425-4>

L3:

<https://presiuiv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-658-33246-4>

L4:<https://presiuiv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-88203-7>

L5:<https://presiuiv.knimbus.com/openFullText.html?DP=https://link.springer.com/book/10.1007/978-3-030-25425-4>

Case Study Reference:	
1. https://corporatefinanceinstitute.com/resources/knowledge/accounting/financial-statements-example-amazon-case-study/	
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	Dr. Satyanaryana
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: BBA2005	Course Title: Marketing Management	L-T-P-C	4	0	0	4
Version No.	2.0					
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 will enable the students to understand the provisions and practices of Industrial relations in line with significance of industrial relations from an organization perspective. Course is conceptual in nature and will give an overview of various industrial relations laws, importance of adherence to these laws and benefits of practicing the same for better industrial relations. Students can gain knowledge about various policies introduced by the government for improved industrial relations and various amendments in the act in light of changing trends in the industry					
Course Out Comes	On successful completion of the course, the student shall be able to: CO1: Describe the basic concept of Marketing and its application in business. (Knowledge) CO2: Infer the various internal and external factors which affects Marketing of a product in an organization (Comprehension)					

	<p>CO3: Explain marketing mix to meet growing needs of the customer (Comprehension) CO4: Identify the basis of segmentation, targeting and positioning for products and services (Comprehension) CO5: Summarize the factors influencing consumer behavior and its impact on consumer decision making process (Comprehension)</p>			
Course objective	The objective of the course is to familiarize the learners with the concepts of Marketing Management and attain Skill Development through Participative Learning techniques.			
Course Content:				
Module 1	Introduction to Marketing Management			15 Sessions
Meaning & Definition of Market, Sales & Selling - Difference between Marketing & Sales - History of Marketing, Process of Marketing-Approaches to Marketing-Functions of Marketing. Contemporary Marketing Practices Post Covid- E Marketing-, E- business, Green marketing, Green Marketing myopia, Social marketing, Societal marketing				
Module 2	Marketing environment			10 Sessions
Type of Marketing Environment - Internal & External (Micro/Macro)- Internal Environment :5Ms-Vision, Mission, Objectives - Micro Environment: BCG Matrix - Macro Environment - PESTEL , Value chain analysis, Ansof matrix				
Module 3	Marketing mix			10 Sessions
Introduction to 4 Ps of Marketing- History - Product-Concept - Classification of Products - Levels of products - PLC. Pricing- Factors affecting pricing, Types of Pricing. Place - Factors affecting Channel selection- Types of Channels. Promotion - Promotional mix, Personal Selling, Direct Marketing, Sales Promotion, PR, Advertising, AIDA, E Promotion strategy				
Module 4	Segmentation, targeting, positioning			10 Sessions
Mass marketing Vs Segmentation. Need for Segmentation. <i>Market segmentation:</i> Segmenting Consumer Markets; Segmenting Business Markets; Requirements for Effective Segmentation <i>Market Targeting:</i> Evaluating Market Segments; Selecting Target Market. <i>Differentiation & Positioning:</i> Positioning Maps, Choosing a Differentiation & Positioning Strategy.				
Module 5	Consumer behavior and CRM			10 Sessions
Understanding Consumer Behaviour in Indian and Global context: Factors influencing buyer behaviour - Cultural, Social, Individual and Psychological Influences. Rational				

<p>& Irrational behavior of Consumer – Stages of buying - Understand the concept of customer loyalty and lifetime value. Relationship Marketing and CRM- Role of CRM, Pareto Principle</p>	
<p>Targeted Application: HR manual Tools that can be used: MS office, MS excel</p>	
<p>Project work/ Assignment:</p>	
<p>Present based on interaction with a corporate employee about industrial relation practices in the company</p>	
<p>Text Book R1- Appanniah, H.R., Ramanath, H.R. and Bhaskar, H.R (2020) <i>Marketing Management</i>. HPH</p>	
<p>References T1 - Kotler, P and Keller, k. (2015). <i>Marketing Management: A south Asian perspective</i>. Person Publisher. Ali, M. (2021), "A social practice theory perspective on green marketing initiatives and green purchase behavior", <i>Cross Cultural & Strategic Management</i>, Vol. 28 No. 4, pp. 815-838. https://doi.org/10.1108/CCSM-12-2020-0241 Balmer, J.M.T. (2011), "Corporate marketing myopia and the inexorable rise of a corporate marketing logic: Perspectives from identity-based views of the firm", <i>European Journal of Marketing</i>, Vol. 45 No. 9/10, pp. 1329-1352. https://doi.org/10.1108/03090561111151781 Presidency University link https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/CCSM-12-2020-0241/full/html https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/03090561111151781/full/html</p>	
<p>Online Resources https://onlinecourses.nptel.ac.in/noc22_lw05/preview https://onlinecourses.nptel.ac.in/noc22_mg52/preview</p>	
<p>Topics relevant to SKILL DEVELOPMENT : XXXXXX for Skill Development through Participative Learning Techniques. This is attained through assessment component mentioned in course handout.</p>	
Catalogue prepared by	Dr. Syed Abid
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM2042	Course Title: Corporate Law and Practices	L- T- P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	Basic Corporate terminologies					
Anti-requisites	Nil					
Course Description	Students are capable of managing decision making roles on a day-to-day basis without constant help from the legal department. This also helps them make better financial calls, employee policies, and legal decisions to help businesses manage their profits, employee benefits, and overall position in the market.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Define company types. CO2: Explain the steps according to companies act 2013. CO3: Discuss the Directors and other administration of company. CO4: Understand process of Issue of shares CO5: Understand different types of meeting of corporate companies					
Course objective	The objective of the course is to familiarize the learners with the concepts of Corporate Law and Practices and attain Skill Development through Participative Learning techniques .					
Course Content:						
Module 1	INTRODUCTION TO COMPANY	Type of class activity	Group Discussion	15 Sessions		
Topics: Meaning and Definition - Features -, Highlights of Companies Act 2013 - Body Corporate ,Kinds of Companies (Concept, Definition and Features) - One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company						
Module 2	FORMATION OF A COMPANY	Type of class activity	Assignment	10 Sessions		
Topics: Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage - Meaning, Contents, Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association,						

Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

Module 3	COMPANY ADMINISTRATION	Type of class activity	Assignment	10 Sessions
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Topics: Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director

Module 4	SHARE CAPITAL & DEBENTURE	Type of class activity	Presentation	10 Sessions
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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	10 Sessions
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Topics: Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General 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 Kuchhal Corporate 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 by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: BBA1015	Course Title: Basics of Excel	L-T-P-C	2	0	2	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Not Applicable 					
Anti-requisites	Nil					
Course Description	The course is conceptual and practical in nature, it focuses on providing a theoretical insight about excel functions and its application through excel worksheets. Students will be					

	able to perform excel functions and prepare visual reports after the completion of the course.		
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Demonstrate basic functions of Excel CO2 : Illustrate mathematical functions of excel CO3 : Analyze the data using charts		
Course objective	The course is conceptual and practical in nature, it focuses on providing a theoretical insight about excel functions and its application through excel worksheets. Students will be able to perform excel functions and prepare visual reports after the completion of the course.		
Course Objective	The objective of the course is to familiarize the learners with the concepts of Fundamentals of Business Analytics and attain Skill Development through Experiential Learning techniques .		
Course Content:			
Module 1	Basic Function of Excel		15 Sessions
Topics: Excel Introduction - An overview of the screen, navigation and basic spreadsheet concepts , Various selection techniques , Shortcut Keys. Customizing Excel , Customizing the Ribbon , Using and Customizing AutoCorrect , Changing Excel's Default Option. Using Basic Functions , Using Functions - Sum, Average, Max,Min, Count, Counta , Absolute, Mixed and Relative Referencing. Formatting and Proofing , Currency Format , Format Painter , Formatting Dates , Custom and Special Formats , Formatting Cells with Number formats, Font formats, Alignment, Borders, etc ,Basic conditional formatting.			
Module 2	Mathematical functions in Excel		15 Sessions
Mathematical Functions - SumIf, SumIfs CountIf, CountIfs AveragIf, AveragIfs, Nested IF, IFERROR Statement, AND, OR, NOT Protecting Excel , File Level Protection , Workbook, Worksheet Protection Text Functions , Upper, Lower, Proper , Left, Mid, Right , 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			

Module 3	Excel chart and 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 <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 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 : XXXXXX 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 Studies on	4 th Board of Studies, 11 th July, 2024			
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024			

Course Code: BBA2030	Course Title: Financial Management	L-T-P-C	3	1	0	4
Version No.	1.0					

Course Pre-requisites	Basic Corporate terminologies			
Anti-requisites	Nil			
Course Description	Students are capable of managing decision making roles on a day-to-day basis without constant help from the legal department. This also helps them make better financial calls, employee policies, and legal decisions to help businesses manage their profits, employee benefits, and overall position in the market.			
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO 1: Outline the concept and nature of Finance, Financial Management and Financial Manager.</p> <p>CO 2: Explain the financing decision.</p> <p>CO 3: Explain the Investment and Dividend Decisions of Organization.</p> <p>CO 4: Recognize various working capital management models.</p> <p>CO 5: Explain the cash and accounts receivables.</p>			
Course objective	The objective of the course is to familiarize the learners with the concepts of Financial Management and attain Skill Development through Problem Solving Methodologies.			
Course Content:				
Module 1	Introduction to Financial Management			15 Sessions
Topics: Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of finance – Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager –Financial Planning – Steps in Financial Planning – Principles of a Sound Financial Planning. Sources of Funds.				
Module 2	Financing decision			10 Sessions
Topics: Capital Structure – Optimum Capital Structure, EBIT – EBT – EPS – Analysis – Leverages – Types of Leverages – Simple Problems. Cost of Capital (CAPM, WACC),				
Module 3	Investment and			10 sessions

	Dividend Decision.			
<p>Investment Decisions: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Time Value of Money- Future value and Present Value of Money. Investment Decision Techniques – Payback Period – Accounting Rate of Return – Net Present Value – Internal Rate of Return – Profitability Index – Simple Problems.</p> <p>Dividend Decisions: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends (Theory Only)</p>				
Module 4	Working capital management			10 sessions
<p>Topics: Introduction – Concept of Working Capital – Significance of Adequate Working Capital- Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital – Inventory Management</p>				
Module 5	Management of cash and accounts receivables			10 Sessions
<p>Topics: Meaning of cash - motives for holding cash - Objectives of cash - management of cash, Cash cycle, Meaning of receivables - Meaning of receivables management, purpose of receivables management - Cost of maintaining receivables - Factors affecting - Policies for managing receivables - Factoring services.</p>				
<p>Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</p>				
<p>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course: Article Review PPT Presentation</p>				
<p>Reference Text book</p> <ul style="list-style-type: none"> • Reddy, Appananaiah: Financial Management., HPH 				
<p>Reference R.M.Srivastava : Financial Management –Management and Policy, Himalaya Publishers. 2. Khan and Jain, Financial Management, Tata McGraw Hill. 3.Dr. K.V. Venkataramana, Financial Management, SHB Publications.</p>				

4. Sudhindra Bhatt: Financial Management, Excel Books.	
5.Sharma and Sashi Gupta, Financial Management, Kalyani Publication.	
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	
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 by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3096	Course Title: Advanced Corporate Accounting	L-T-P-C	3	1	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Corporate Accounting. • General Knowledge in Accounts • Knowledge about Business World 					
Anti-requisites	NIL					
Course Description	This course will make understand the accounting process of those operations that present specific unique features according to the legal status of the figure engaging in the business activity. This course is beneficial to assist in the intellectual, social and personal development of the student to a range of specialist and generalist business professions.					
Course Out Comes	At the end of the course, the student shall be able to: CO 1: Describe the procedure for Issue of shares and Debentures. [Knowledge]					

	CO 2: Explain the process of preparation 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 and recognition. [Application] CO 5: Discuss the corporate banking procedure. [Application]			
Course objective	The objective of the course is to familiarize the learners with the concepts of Advanced Corporate Accounting and attain Skill Development through Problem Solving Methodologies .			
Course Content:				
Module 1	HOLDING COMPANY ACCOUNTS	Case Study	E-Resource Review	12 Sessions
Introduction - Meaning of Holding Company - Subsidiary Company - Steps - Pre Acquisition Profits - Post Acquisition Profits - Minority Interest - Cost of Control or Capital Reserve - Unrealized Profit - Mutual Indebtedness - Preparation of Consolidated Balance Sheet (As per AS21). (Excluding Bonus Issue and Dividend)				
Module 2	Amalgamation of Companies	Case Study	E-Resource Review	10 Sessions
Meaning of Amalgamation and Acquisition - Types of Amalgamation - Amalgamation in the nature of Merger - Amalgamation in the nature of Purchase - Methods of Purchase Consideration - Calculation of Purchase Consideration (AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company - Preparation of new Balance sheet.(Vertical Format)				
Module 3	INTERNAL RECONSTRUCTION	Case Study	E-Resource Review	10 Sessions
Meaning - Objective - Procedure - Form of Reduction - Passing of Journal Entries - Preparation of Reconstruction of account - Preparation of Balance Sheet after Reconstruction.(Vertical Format) Problems.				
Module 4	LIQUIDATION OF COMPANIES	Case Study	E-Resource Review	08 Sessions
Meaning-Types of Liquidation - Order of Payment - Calculation of Liquidator's Remuneration -				

Preparation of Liquidators Final Statement of Account.				
Module 5	RECENT DEVELOPMENTS IN ACCOUNTING	Case Study	E-Resource Review	10 Sessions
Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Accounting for Intangible Assets. (Theory only).				
Targeted Application: Financial Statement in Excel & Tools that can be used: Microsoft PowerPoint Presentation and Excel.				
Project work/Assignment: Mention the Type of Project/Assignment proposed for this course: Assignment 1: Case Study Analysis.				
Delivery procedure (pedagogy): Lecture: All Modules Self-learning: Module 4: Process of Internal reconstructions.				
Reference: Text Book: T1. Jain & Narang, <i>Financial Accounting</i> . Mumbai: Kalyani. E-Reading/ Essential Reading: R1. Maheswari S. N. & Maheswari S. K. <i>Advanced accountancy</i> . New Delhi: Vikas R2. Shukla M. C.& Grewall T. S. <i>Advanced accountancy</i> (15 Ed.). New Delhi: S. Chand R3. Horngren, <i>Introduction to Financial Accounting</i> , Pearson Education. R4. Bansal.K.M - <i>Financial Accounting – Taxman</i> Publication R5. Anthony, R.N. Hawkins, and Merchant, <i>Accounting: Text and Cases</i> . McGraw-Hill Education. R6. Tulsian, P.C. <i>Financial Accounting</i> , 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.

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

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

Course Code: COM2015	Course Title: INCOME TAX Type of Course: Program Core. Theory Only	L- P- C	4	0	4
Version No.	1.0				
Course Pre-requisites	<ul style="list-style-type: none"> • Basics concepts of accounting • Basic mathematics calculations 				
Anti-requisites	Nil				
Course Description	The course offers balanced coverage on concepts of Income Tax and computation of taxable income & tax liability of individuals which helps the students to understand the importance of tax management and planning.				
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Describe the basics of Indian Income Tax system. (Remember) CO2: Explain the residential status and incidence of tax. (Understand) CO3: Classify exempted incomes in the hands of an individual. (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 learners with the concepts of Income Tax and attain skill development through problem solving methodologies.				
Course Content:					
Module 1	Introduction to Income Tax	Assignment	Data Collection related to Legal Provisions and CBDT	08 classes	
Brief history of Indian Income Tax, legal framework, types of taxes, canons of taxation, definitions, assessment, assessment year, previous year including exception, assessee, person, income, casual income, gross total income, total income, agricultural income, scheme of taxation, meaning and classification of capital and revenue.					
Module 2	Residential status of Individuals	Case Study	Collection of data of Residential Status	07 classes	
Residential status of an individual's, Determination of residential status, incidence of tax problems on computation of Gross Total Income.					
Module 3	Exempted incomes	Case Study	Data Collection of Exempted incomes.	05 classes	

Introduction, exempted incomes U/S 10 only in the hands of individuals				
Module 4	Income from salary	Assignment	Collection of Form 16	21 Classes
Meaning, definitions, basis of charge, advance salary, arrears of salary, all allowances, perquisites, profits in lieu of salary, provident fund, gratuity, commutation of pension, encashment of earned leave, deductions from salary U/S 16, problems on computation of salary income.				
Module 5	Income from house property	Case Study	Data Collection on Various Rental Aspects.	15 Classes
Basis of charge, deemed owners, exempted income from house property, composite rent, Annual value, determination of Annual value, treatment of unrealized rent, loss due to vacancy, deductions from Annual Value U/S 24, problems on computation of income from house property.				
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:				
<ol style="list-style-type: none"> 1. Preparation of List of Exempted incomes under Income Tax Act 1961. 2. Computation of Income from Salaries. 3. Computation of Income from House property. 				
Reference Text book				
6. Dr. Vinod K. Singhanian, Direct Taxes-Law and Practices, Taxmann Publication.				
Reference				
<ol style="list-style-type: none"> 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/opentextbooks/textbooks/323				
https://presiuniv.knimbus.com/openFullText.html?DP=http://ieeexplore.ieee.org/document/4305951/				
https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/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 prepared by

Dr. Amit Saha
Asst. Professor
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: BBA2035	Course Title: Indian Financial System	L- T-P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic Finance Knowledge • Basic Financial Market terminologies 					
Anti-requisites	Nil					
Course Description	Indian financial system plays a critical role in enabling the financial intermediation process, which facilitates the flow of funds between savers and borrowers, thus ensuring that financial resources are allocated efficiently to promote economic growth and development.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Describe the financial market processes and their factors. CO2: Identify different credit instruments and ownership instruments use statistical reasoning for research projects undertaken later. CO3: Classify types of Banking and Non-Banking Institutions CO4: Summarize the recent changes and elements of financial markets and services.					
Course objective	The objective of the course is to familiarize the learners with the concepts of Indian Financial System and attain Entrepreneurship through Participative Learning techniques.					
Course Content:						
Module 1	Introduction to IFS and Financial Institution.	Presentation	Presentation	11 Session		
Structure of Indian Financial System: An overview of the Indian financial system, major reforms in the last decade: Payment banks, GST, monetary policy, Insolvency and Bankruptcy code; issues in financial reforms and restructuring; future agenda of reforms. Regulatory Institutions in India RBI, SEBI, IRDA, PFRDA, Corporate Governance and SEBI, Role of central and commercial banks						

Module 2	Financial Market	Presentation	Presentation	10 Session
Introduction to Financial Markets in India: Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Mutual Fund: types of Mutual Funds and different types of schemes. FDI and FII.				
Module 3	FINANCIAL INSTITUTIONS	Presentation	Presentation	10 Session
FINANCIAL INSTITUTIONS Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & and functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.				
Module 4	Financial Services	Presentation	Presentation	10 Session
Meaning& Definition – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance - housing & vehicle finance.				
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: Article Review PPT Presentation				
Reference Text book 1. M. Y. Khan - Indian financial System, Tata McGraw Hill 2. L.M. Bhole - Financial institutions & markets, Tata McGraw Hill. 3. P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.				
Reference 4. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani Publishers. 5. Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House. PU library link https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/13581980710762282/full/html https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/eb025869/full/html				
<ul style="list-style-type: none"> • A visit to stock exchange to understand its working • List out the financial services rendered by non banking financial institutions • List the instruments traded in the financial market • To learn how to trade shares through dematerialized account 				

Topics relevant to Entrepreneurship : Banking and Non Banking Institutions for **Entrepreneurship through Participative Learning Techniques**. This is attained through assessment component mentioned in course handout.

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

Course Code: BBA2025	Course Title: Advance Excel	L- T- P - C	2	0	2	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Knowledge of Basic Excel 					
Anti-requisites	Nil					
Course Description	The course is conceptual and practical in nature, it focuses on providing a theoretical insight about excel functions and its application through excel worksheets. Students will be able to perform excel functions and prepare visual reports after the completion of the course.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Apply If functions for data analysis CO2: Apply lookup functions for dataset CO3: Illustrate the data using pivot tables					
Course objective	The objective of the course is to familiarize the learners with the concepts of Advanced and attain Skill Development through Experiential Learning .					
Course Content:						
Module 1	Analysis using Excel	Nested If	Nested If	20 Sessions		
What If Analysis, Goal Seek , Scenario Analysis , Data Tables (PMT Function) , Solver Tool Logical Functions , If Function, How to Fix Errors – if error , Nested If , Complex if and or functions Data Validation , Number, Date & Time Validation, Text and List Validation , Custom validations based on formula for a cell, Dynamic Dropdown List Creation using Data Validation – Dependency List						
Module 2	Look up functions	Index and Match	Index and Match	18 Sessions		
Lookup Functions , Vlookup / HLookup , Index and Match , Creating Smooth User Interface Using Lookup , Nested VLookup , Reverse Lookup using Choose Function , Worksheet linking using Indirect , Vlookup with Helper Column						
Module 3	Data Visualization through excel	Excel Dashboard	Excel Dashboard	18 Sessions		
Pivot Tables, Creating Simple Pivot Tables , Basic and Advanced Value Field Setting , Classic Pivot table , Choosing Field , Filtering PivotTables , Modifying PivotTable Data , Grouping based on numbers and Dates , Calculated Field & Calculated Items , Arrays Functions , What are the Array Formulas, Use of the Array Formulas?, Basic Examples						

of Arrays (Using ctrl+shift+enter). , Array with if, mid functions formulas., Array with Lookup functions., Advanced Use of formulas with Array. Charts and slicers , Various Charts i.e. Bar Charts / Pie Charts / Line Charts , Using SLICERS, Filter data with Slicers , Manage Primary and Secondary Axis. Excel Dashboard , Planning a Dashboard Adding Tables and Charts to Dashboard , Adding Dynamic Contents to Dashboard

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

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

7. Preparation of HR/Marketing / Finance dashboard

Reference

Michael Alexander (Author), Richard Kusleika (Author), John Walkenbach (Author) (2018), Excel 2019 Bible Paperback - 4 December

Text book

William L. Fischer Excel: QuickStart Guide - From Beginner to Expert (Excel, Microsoft Office) Paperback - May 7, 2016

PU library link

Not Applicable

E resources:

https://onlinecourses.nptel.ac.in/noc21_ge21/preview

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

Catalogue prepared by

Dr. Saswati Roy

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: COM 2009	Course Title: Cost Accounting Type of Course: Program Core Theory Only	L- P- C	4	0	0
Version No.	2.0				
Course Pre-requisites	<ul style="list-style-type: none"> • Basic Communication – ENG 1001 • General Knowledge in Accounting.- COM 101 • Knowledge about Accounting Policies of Manufacturing Industries.- COM 103 • Knowledge about Pricing and profitability of products. 				
Anti-requisites	Nil				
Course Description	This course provides an overview of various concepts and elements of cost, uses and application of Costing Methods in various Business sectors. It also enlightens the cost reduction and cost deduction techniques which is mandatory to increase the profits and wealth in competitive world with customer satisfaction.				
Course Out Comes	<p>At the end of the course, the student shall be able to:</p> <p>CO 1: Identify and distinguish various types of costs involved in manufacturing a product.[Comprehension]</p> <p>CO 2: Summarize and preparation of Cost sheet quotation.[Knowledge]</p> <p>CO 3: Outline on various costing methods. [Knowledge]</p> <p>CO 4: Summarize Practical applicability of Contract price determination.[Knowledge]</p> <p>CO 5: Outline of various Cost Control Techniques.[Comprehension]</p>				
Course Objective	The objective of the course is to familiarize the learners with the concepts of Cost Accounting and attain Skill Development through Problem Solving Methodologies.				

Course Content:				
Module 1	Introduction to Cost Accounting	Assignment , Case Study & Activity	Charting Classifications of Cost and Cost Sheet	[12 Hours] [Comprehension]
Introduction - Meaning & Definition of Cost, Costing and Cost Accounting - Objectives of Costing - Comparison between Financial Accounting and Cost Accounting. Cost Concepts - Classification of Costs - Cost Unit - Cost Center - Elements of Cost - Preparation of Cost Sheet - Tenders and Quotations.				
Module 2	Material Cost control	Assignment & Case Study	Collection of Bin Cards, Price Tags & Qty Tags & IND AS Formats	[16 Hours] [Knowledge]
Meaning - Types: Direct Material, Indirect Material. Material Control - Purchasing Procedure - Store Keeping, Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems				
Module 3	Overhead Cost Control	Assignment & Case Study	Collect Various Control techniques in Departments	[12Hours] [Knowledge]
Meaning and Definition - Classification of Overheads - Procedure for Accounting and Control of Overheads - Allocation of Overheads - Apportionment of Overheads - Primary Overhead Distribution Summary - Secondary Overhead Distribution Summary - Repeated Distribution Method				
Module 4	Costing Methods	Assignment & Case Study	Simulation of Contracts and creating Process Structure	[12 Hours] [Knowledge]

CONTRACT COSTING - Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

JOB COSTING - Introduction, meaning and definition, Features and procedures of Job costing , reports in job costing system, simple problems

Module 5	Cost Accounting techniques	Assignment & Case Study	MOOCs on Alison & Coursera	[08 Hours] [Comprehension]
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Marginal Costing, Standard Costing and Variance Analysis, budget and Budgetary control

Targeted Application & Tools that can be used:

Job role as Accounts Assistant , Audit Assistant , Accounts Associate , Audit Associate , Junior Audit Consultant, Cost Accountant, Cost Manager &MS Excel, Tally ERP 9.0 , SAP Basics

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

Case study analysis and collection of data also its analysis as per the requirement of modules prescribed above.

Text Book

1. Palaniappan and Hariharan-Cost Accounting-I.K. International Publishers

Reference

1. Maheswari S. N. &Maheswari S. K. *Advanced accountancy*. New Delhi: Vikas
2. Shukla M. C.&Grewall T. S. *Advanced accountancy* (2020 Ed.). New Delhi: S. Chand

Online Materials :

- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
- https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
- <https://www.icaai.org/category/students>
- <https://www.mca.gov.in/MinistryV2/accountingstandards1.html>

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

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

Course Code: COM3062	Course Title: Corporate taxation and GST	L- T- P- C	4	0	4
Version No.	1.0				
Course Pre-requisites	<ul style="list-style-type: none"> Knowledge of Accounting 				
Anti-requisites	Nil				

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 concepts of Time , Value and supply of Goods		
Course objective	The 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 Tax		15 Sessions
Topics: Classification and Tax Incidence on Companies; Computation of taxable income and tax liability of Company including Foreign Company. Taxation on Dividend Income, Minimum Alternate Tax 'MAT', Other Special Provisions Relating to Companies, Equalization Levy, Carbon Credit.			
Module 2	Assessment of Tax and filing of Return		10 sessions
Topics: Mo Procedural Compliance; Deduction of tax at source, Advance payment of tax, Self-assessment of tax, Payment made after the assessment of tax, The provisions related to Tax Deducted at Source and Tax Collected at Source, Advance Tax & Self-Assessment Tax 'SAT', Filing of Returns, Fee and interest for default in furnishing return of Income.			
Module 3	Introduction of GST		10 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
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
<p>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.</p> <p>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.</p>				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Reference Text book				
7. Dr. Vinod K. Singhania, Direct Taxes-Law and Practices, Taxmann Publication.				
Reference				
4. 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/opentextbooks/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	4 th Board of Studies, 11 th July, 2024			
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024			

Course Code: BBA2040	Course Title: Introduction to Research Type of Course: Major Core	L- T- P- C	4	0	0	4
Version No.	1.0					

Course Pre-requisites	<ul style="list-style-type: none"> • Knowledge of research • Basic Concepts of Statistics and Mathematics 		
Anti-requisites	Nil		
Course Description	COURSE DESCRIPTION: Introduction to research provides the importance of research in 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 of the learner by using Experiential Learning Techniques of Class Presentation and Case Study.		
Course Content:			
Module 1	Introduction to research		11 Sessions
Research: Meaning, Objectives, Types, Approaches- Qualitative and Quantitative, Significance, Research Process, Criteria of good research; Challenges faced by Researchers. Research problem, selecting the problem.			
Module 2	Research design and scaling		10 Sessions
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.

Module 3	Data Collection and Sampling			10 Sessions
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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 4	Questionnaire Designing and Data Analysis			10 Sessions
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Questionnaire, 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.
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 Research			10 Sessions
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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. <https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/01443580010341727/full/html>

Swayam & NPTEL Video Lecture Sessions

1: https://onlinecourses.nptel.ac.in/noc21_hs104/preview

List of E-Resources:

<https://presiuniv.knimbus.com/login>

E1:-
https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=ELSEVIER1_20987

E2:-
<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	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: BBA2026	Course Title: Data Analysis using statistical package for Social Sciences	L-T-P-C	2	0	2	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Knowledge of Statistical Techniques 					
Anti-requisites	NA					
Course Description	Statistical programming with E views and SPSS will enable the students to generate and process data related to their study and					

	visualize and analyze impact and interrelationships of variables considered			
Course Outcomes	CO1. Understanding with the toolbox of statistical software. CO2. Capacitating students in analyzing complex information with the help of statistical software – Statistical Package for Social Sciences (SPSS) CO3. A strong theoretical and empirical foundation in statistical analysis.			
Course Objective	The objective of the course is to familiarize the learners with the concepts of Data Analysis using statistical package for Social Sciences and attain Skill Development through Experiential Learning techniques .			
Course Content:				
Module 1	Introduction to SPSS			15 sessions
SPSS Environment: data editor, output viewer, syntax editor – Data view window – SPSS Syntax – Data creation – Importing data – Variable types in SPSS and Defining variables – Creating a Codebook in SPSS.				
Module 2	Working with Data			15 sessions
Computing Variables - Recoding (Transforming) Variables: Recoding Categorical String Variables using Automatic Recode - Rank Cases - Sorting Data - Grouping or Splitting Data.				
Module 3	Exploring Data			15 sessions
Descriptive Statistics for Continuous Variables - The Explore procedure - Frequencies Procedure - Descriptives - Compare Means - Frequencies for Categorical Data.				
Module 4	Analysing Data			10 Sessions
Inferential Statistics for Association: Pearson Correlation, Chi-square Test of Independence – Inferential Statistics for Comparing Means: One Sample t Test, Paired- Samples T Test, Independent Samples T Test, One-Way ANOVA.				
DELIVERY PROCEDURE (PEDAGOGY):				
Lecture - All Modules 1,2,3,4 & 5				
Participative learning: All Modules 1,2,3,4 & 5				
Textbook				
T1: HOW TO USE SPSS ® A Step-By-Step 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 methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.				
Web Sources:				
W1: https://www.statisticssolutions.com/spss-statisticalpackageforsocialsciences/				
W2: https://www.spss-tutorials.com/spss-what-is-it/				

PU E-resources E1: http://surl.li/grmio E2: http://surl.li/grmiw	
Swayam & NPTEL Video Lecture Sessions 1. https://nptel.ac.in/courses/110107113	
SPECIFIC GUIDELINES TO STUDENTS: <ul style="list-style-type: none"> Attend the classes regularly 	
Topics relevant to SKILL DEVELOPMENT : XXXXXX for Skill Development through Experiential Learning Techniques. This is attained through assessment component mentioned in course handout.	
CATALOGUE PREPARED BY	Dr. Vishal Sharma
RECOMMENDED BY THE BOARD OF STUDIES ON	4 th Board of Studies, 11 th July, 2024
DATE OF APPROVAL BY THE ACADEMIC COUNCIL	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3039	Course Title: MANAGEMENT ACCOUNTING	L- T - P- C	3	1	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic Communication • Basic numeric skills • Familiarity with graphs and charts • General Knowledge in Business world • Basic Knowledge on Financial Statements 					
Anti-requisites	Nil					
Course Description	<p>This course intends to provide the basis for understanding Finance concepts and theories that influence the decisions of investors and business firms. It enables the students to understand analysis and interpretation of financial statements, calculation of ratios and their analysis, preparation of cash flow statements and also helps the student to prepare management reports for decision making.</p>					
Course Out Comes	<p>On successful completion of the course, the students shall be able to:</p> <p>CO 1: Outline the concept and nature of Management Accounting, Management Accountant and Financial Statement Analysis.</p> <p>CO 2: Discuss the various balance sheet analysis methods through Ratio Analysis.</p> <p>CO 3: Recognize the impact of various balance sheet items on the company using Fund Flow Statement.</p> <p>CO 4: Explain the various opportunities available for Management through Cash flow statements.</p> <p>CO 5: Recognize various Budgetary Control techniques and patterns of Report writing.</p>					

Course objective	The objective of the course is to familiarize the learners with the concepts of Management Accounting and attain Skill Development through Problem Solving Methodologies .			
Course Content:				
Module 1	Introduction to Management Accounting			15 Sessions
<p>Meaning and Definition - Objectives - Nature and Scope- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management Accounting.</p> <p>Analysis of Financial Statements: Types of Analysis - Methods of Financial Analysis - Problems on Comparative Statement analysis - Common Size Statement analysis and Trend Analysis as per Companies Act, 2013 Schedule III formats.</p>				
Module 2	Ratio Analysis			10 Sessions
<p>Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis - Uses and Limitations - Classification of Ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems.</p>				
Module 3	Fund Flow Statements			10 Sessions
<p>Introduction & Meaning of Funds Flow Statement, Concept of Fund, Concept of Flow of Fund, Uses and Limitations of Funds Flow Statement, Schedule of Changes in Working Capital, Calculation of Funds From Operations, Statement of Sources and Application of Funds.</p>				
Module 4	Cash Flow Statements			10 Sessions

Introduction & meaning of Cash Flow Statement, differences between Fund Flow Statement and Cash Flow Statement, utility and limitations of Cash Flow Statement, Preparation of Cash Flow Statement - advanced problems (**only indirect method**) as per to accounting standard 3.

Module 5	Budgetary Control and Report Writing			10 Sessions
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Introduction - Meaning - Objectives - Essentials of Budgetary Controls - Classification of Budgets - Steps in Budgeting -Preparation of Cash Budget and Flexible Budget

Meaning of Reporting and Reports, Essentials of an Ideal report, Designing and Installation of Reporting system, types of Reports, Drafting of Reports under different situations.

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. Group Presentation and Quiz

Reference Text book

1. Dr. S.N. Maheshwari, Management Accounting, Vikas Publishers.

Reference	
<ol style="list-style-type: none"> 1. Dr. S.N. Goyal and Manmohan, Management Accounting, 2. B.S. Raman, Management Accounting, United publishers 3. Sharma and Gupta, Management Accounting, Kalyani Publishers 4. TM Muniraju & K Ramachandra, Management Accounting, HPH 	
PU library link	
<ol style="list-style-type: none"> 1. Module 1 - L6 - Objectives of Management Accounting - ProQuest - https://www.proquest.com/docview/198792020/7B673AE2EFD742C6PQ/1?accountid=177896 2. Module 5 - L45 - Budgetary Control - ProQuest - https://www.proquest.com/docview/199059447/D8991F13FF6E4A5DPQ/3?accountid=177896 	
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	Dr. Amit Saha
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: BBA3003	Course Title: Business Valuation Type of Course: Discipline Elective	L-T-P-C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	Studying business valuation typically requires a foundational understanding of various disciplines related to finance, accounting, economics, and business.					

Anti-requisites	Capital Budgeting Techniques
Course Description	<p>This course is intended to familiarize the students with business valuation concepts. A business valuation provides the management of business with numerous facts and figures pertaining to the actual worth or value of the company in terms of market competition, asset values and income values. The key benefits of business valuation are: Better Knowledge of Company Assets; Understanding of Company Resale Value; Assistance during Merger & Acquisitions; Obtain a True Company Value and Access to More Investors. With the surge in business activities, valuations have occupied the centre stage. Whether it is a start-up or a big corporate house, valuations is pervasive. Right from the setting up of the business entity, during its merger and acquisitions, for obtaining long-term finance from banks / financial institutions, winding-up and for various other business purposes, valuation is an integral component. The subject provides the students with knowledge of numerous facts and figures pertaining to the actual worth or value of the company in terms of market competition, asset values and income values. The key benefits of business valuation are: Better Knowledge of Company Assets; understanding of Company Resale Value; Assistance during Merger & Acquisitions; obtain a True Company Value and Access to More Investors.</p>
Course Out Comes	<p>On successful completion of the course, the student shall be able to</p> <ol style="list-style-type: none"> 1. Explain situations where valuation is crucial, such as mergers, acquisitions, financial reporting, and investment decisions 2. Describe M&A transactions, including due diligence, valuation, and integration strategies. 3. Apply the knowledge of relative valuation to benchmark and assess a business's value in relation to peers. 4. Describe market valuation methods.

	5. Examine the results and understanding the implications of various valuation approaches on the overall assessment			
Course Objective:	This course is designed to develop a reservoir of knowledge on valuation which can assist the student in undertaking valuation assignments under Companies Act, 2013 including for mergers and Acquisitions based on valuation model understanding.			
Course Content:				
Module 1	Overview of Business Valuation	Case let of Equity Interest value		12 Sessions
Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value).				
Module 2	Purpose of Valuation	Case Analysis on Sun Pharmaceutical acquires Ranbaxy	Case Study on CMC merges with TCS	9 Sessions
M&A, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension.				
Module 3	Business Valuation Methods	Case Study on Business Valuation Methods		8 Sessions
Business Valuation Methods: Discounted Cash Flow Analysis (DCF); Comparable transactions method; Comparable Market Multiples method;				
Module 4	Market Valuation	Case Study on Market Valuation Methods		8 Sessions
Introduction, Concept, Need & Importance: Economic Value-Added Approach; Free Cash Flow to Equity; Dividend Discount Model; Net Asset Valuation; Relative Valuation; Overview of Option Pricing Valuations.				
Module 5	Factors for the computation of Business Worth	Case Study : Corporate Valuation and Indian Politics – Privatisation of BALCO		8 Sessions
Planning and Data Collection; Data Analysis and Valuation including review and analysis of Financial Statements; Industry Analysis; Selecting the Business				

Valuation Methods; Applying the selected Valuation Methods; Reaching the Business Value Conclusion.

Targeted Application & Tools that can be used: Case Study of SBI with its associates (Mergers and acquisitions).

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

Review of Articles on developments in Business Valuation, Risk and return. Group Discussion. Presentations. Case Study Analysis.

Text Book: T1: Pitabas Mohanty : Business Valuation ; Text and Cases : Taxmann Delhi.

References

R1: “Business Valuation Management”, The Institute of Cost and Works Accountants of India.

<http://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-18.pdf>

Business Valuation by P.K. bandgar : Himalaya Publishing House

R2: “The Challenges with Mergers & Acquisitions”,

<https://blog.impraise.com/360>

Kane, Marcus and Mohanty: Investments: Tata McGraw Hill, New Delhi.

R3: Study Material of Business Valuations and modelling (ICSI)..

https://www.icsi.edu/media/webmodules/FINAL_VALUATION_BOOK_27.06.2019.pdf

Mergers & Acquisitions and Corporate Valuation- An Excel Based Approach by Dr.Manu Sharma, published by Dreamtech press

Topics relevant to EMPLOYABILITY: Business Valuation methods and Factors for Computation of Business Worth are related to employability; **this** is attained through assessment component mentioned in course handout.

Catalogue prepared by	Prof. Sushma V Assistant Professor, SOC
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Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
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Date of Approval by	24 th Academic Council meeting held on 3 rd August 2024
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Course Code: BFI3001	Course Title: Security Analysis and Portfolio Management Type of Course: Discipline Elective	L- T-P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • 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 Comes	On successful completion of the course the students shall be able to: CO1: Describe the basics of securities market and investment alternatives. (Remember) CO2: Compute the value of securities through models and theories. (Understand) CO3: Use the fundamental and technical analysis in selection of securities. (Apply) CO4: Identify the different components of portfolio management. (Analyze) CO5: Assess the portfolio for optimum performance and revision. (Evaluate)					
Course objective	The objective of the course is to familiarize the learners with the concepts of security analysis and portfolio management and attain Employability through Problem Solving methodologies.					
Course Content:						
Module 1	INTRODUCTI ON TO SECURITY ANALYSIS	Assignment	Data Collection related to market movements.	9 Sessions		

The Investment Environment - investment alternatives; securities markets; securities market institutions; investment process, Financial Instruments, Markets for investments and Trading. Risk and Return calculation, efficient markets: concepts and forms of market efficiency.				
Module 2	SECURITY VALUATION	Case Study	Collection of data regarding stock prices.	8 Sessions
Equity Analysis and valuations, Equity valuation models, Relative Valuation Techniques: Price-earnings ratio, EPS, Price-book value ratio, Price-sales ratio, Debt to Equity Ratio, bond pricing and yield, returns on bonds, bond pricing theories				
Module 3	FUNDAMENTAL AND TECHNICAL ANALYSIS	Case Study	Data Collection of Equity Market.	8 Sessions
Fundamental Analysis - Economic Analysis, Industry Analysis, Company Analysis. Technical analysis- meaning, difference between technical and fundamental analysis, Price indicators- Dow theory, advances and declines. Charts: line chart, bar chart, candle chart, point & figure chart, Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages.				
Module 4	PORTFOLIO MANAGEMENT AND ANALYSIS	Assignment	Data Collection of Equity Market.	8 Sessions
Introduction to Portfolio Management, Markowitz portfolio theory, Capital Asset Pricing Model. Systematic and Unsystematic Risk, Alpha and Beta of a Portfolio, Arbitrage Pricing Theory (simple problems), Capital Market Line - Security Market Line				
Module 5	PORTFOLIO PERFORMANCE EVALUATION	Case Study	Data Collection on portfolio performance.	8 Sessions
Portfolio performance evaluation- Forecasting portfolio performance, Sharpe ratio, Treynor and Jensen's and Fama Net Selectivity, Application of Portfolio Performance Measures index.				
Targeted Application & Tools that can be used: Projective techniques and hands-on interface of real-world security analysis.				
Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:				

Assess the cases with respect to security analysis and portfolio selection.

Text book
 S. Kevin (2017), "Portfolio Management", PHI Learning Private Limited, 2nd Edition.

Reference
R1: Chandra, Prasanna (2018), "Investment Analysis and Portfolio Management", Tata McGraw Hill Publishing Limited, 3rd Edition.

R2: Pandian, Punithavathy (2017); "Security Analysis and Portfolio Management", Vikas Publishing House Private Limited, Fifth Reprint Edition.

PU library link

https://presiuniv.knimbus.com/openFullText.html?DP=https://www.businessperspectives.org/journals/investment-management-and-financial-innovations?category_id=30

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

E resources:

- https://onlinecourses.nptel.ac.in/noc21_mg99/preview
- <https://www.udemy.com/course/securityanalysisportfoliomangement/>

Topics relevant to EMPLOYABILITY: Risk and Return Trade-off for **Employability** through **Problem Solving Techniques**. This is attained through assessment component mentioned in course handout.

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

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 management					
Anti-requisites	Nil					

Course Description	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 the students shall be able to: CO1: Describe the concepts of Business Law CO2: Explain the practices of offer and acceptance CO3: Discuss the aspects of performance of contract CO4: Explain the concept of sales of goods act CO5 : Discuss contemporary issues in business law		
Course objective	Students will be able to develop SKILL through PARTICIPATIVE LEARNING techniques such as role play, case study analysis, group discussion.		
Course Content:			
Module 1	Introduction to Law		9 Sessions
Introduction to Law - Indian Contract Act -Formation-Nature and Elements of Contract - Classification of Contracts, Kinds of Agreements, Contract Vs Agreement.			
Module 2	Offer and Acceptance		8 Sessions
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.			
Module 3	Performance of Contract		8 Sessions
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.			
Module 4	Sale of Goods Act		8 Sessions
Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.			
Module 5	Contemporary Issues in Law		8 Sessions
Topics: Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' - Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and			

powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment. Intellectual Property Rights and its components.	
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: Course project on templates of legal documents Case study analysis	
Reference Text book . 1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.	
Reference Rajni Jagota, Business Laws - Cengage, New Delhi. Sreenivasan, M.R., Business Laws, Margam Publications. Ramaswamy, K.N., BusinessLaw, S Chand & Co, Delhi Shukla,M.C,Business Law, S.Chand &Co. <u>Shehzad, N.</u> (2009), "Business Law: A Guide for Entrepreneurs (1st edition)", <u>International Journal of Law and Management</u> , Vol. 51 No. 1, pp. 53-54. https://doi.org/10.1108/17542430910936691	
PU library link https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/17542430910936691/full/html	
E resources:.	
Content in this section should be mentioned as per the program grid. Topics relevant to development of "ENTREPRENEURSHIP SKILLS": Students shall be able to start their own business in rural India. Topics relevant to development of " EMPLOYABILITY SKILL": Students shall be able to understand the pulse of rural customer and match their need accordingly.	
Catalogue prepared by	Dr. Hemanth Kumar
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

COM3053	Course Title: Accounting Information System Type of Course: Discipline Elective Theory	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 systems. (Comprehension)					
Course objective	The objective of the course is to familiarize the learners with the concepts of Accounting Information System and attain Employability through Problem Solving Methodologies.					
Course Content:						
Module 1	THE INFORMATION SYSTEM: AN ACCOUNTANT'S PERSPECTIVE	Article Review	Data and Information	11 Sessions		
Topics: The Information Environment - What Is a System? An Information Systems Framework, AIS Subsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure - Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function. Evolution of Information System Models - The Manual Process 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
<p>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.</p>				
Module 3	COMPUTER-BASED ACCOUNTING SYSTEMS	Participative Learning	Presentation	10 Sessions
<p>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.</p>				
Module 4	FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS	Case Study Analysis	Sophisticated Users with Homogeneity	10 Sessions
<p>Topics: The Financial Reporting System - Sophisticated Users with Homogeneous, Information Needs, Financial Reporting Procedures, Controlling the FRS.</p> <p>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.</p>				
<p>Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</p>				
<p>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</p>				

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

Course Code: COM3054	Course Title: Advanced Accounting Type of Course: Theory	L- P- C	3	0	3
Version No.	1.0				
Course Pre-requisites	<ul style="list-style-type: none"> Basic Concepts of Accounting 				
Anti-requisites	Nil				
Course Description	The objective of the course is to develop a comprehensive understanding of various accounting treatments in a particular business arrangement. The course covers accounting treatment of banking companies, insurance companies, inflation and investment accounting. This course will enable students to be familiar with the process and preparation of accounts of different types of organizations.				
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Discuss the important provisions of the Banking Regulation Act of 1949. (Comprehension)</p> <p>CO2: Explain the accounting concepts related to insurance companies. (Comprehension)</p> <p>CO3: Distinguish between the current purchasing power method and current cost accounting method. (Comprehension)</p> <p>CO4: Summarize the concept of cum-interest and ex-interest under investment accounting. (Comprehension)</p>				
Course objective	The objective of the course is to familiarize the learners with the concepts of Advanced Accounting and attain Employability through Problem Solving Methodologies .				
Course Content:					
Module 1	Accounts of Banking companies	Participative learning	Group presentation on the provisions of banking regulation act 1949	8 Sessions	
Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account –					

interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

Module 2	Accounts of insurance companies	Participative learning	Group discussion on accounting concepts of insurance companies	8 Sessions
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Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

Module 3	Inflation accounting	Experiential Learning	Preparation of inflation account	10 Sessions
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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	10 Sessions
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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:

9. Assignment 1: Written assignment on a case study on an organization's investment avenues and its accounting process.
10. 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. 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 : XXXXXX 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: BFI3007	Course Title: Financial Technology Type of Course: Discipline Elective Theory	L-T-P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	Knowledge about Finance					
Anti-requisites	Nil					
Course Description	The course will enable the students to learn the framework of FinTech. It provides a student with an understanding of basic FinTech in AI structure. The course is both conceptual and analytical in nature and needs fair knowledge of any programming language. The students can develop the critical thinking and analytical skills. It will also enhance the students to come up with their own FinTech company.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: To master in the range of financial services and products in the marketplace CO2: To provide a foundation in the technology, as it relates to new Fintech CO3: To improve knowledge of Social and distributional issues around new Fintech CO4: To engage the student in observation, analysis and critical reflection of Possible future developments.					
Course objective	The objective of the course is to familiarize the learners with the concepts of Introduction to Financial Technology and attain Employability through Problem Solving Methodologies .					
Course Content:						
Module 1	Introduction to FinTech	Type of class activity	Content Reading		11 Sessions	
Topics: Introduction, FinTech transformation, Fin. Tech Evolution for Banks and Infrastructure.						
Module 2	Fintech Services	Type of class activity	Presentation		10 Sessions	
Topics: Introduction, Individual payments, Developing countries and DFS: Story of Mobile money, Developing countries and DFS: Regulation of Mobile money, RTGS system, Cryptocurrency, Introduction to digital asset market, Block chain.						

Module 3	Digital Finance and Alternative Finance	Type of class activity	Case Study	10 Sessions
Topics: Brief History of financial innovation, Digitalization of Financial Innovation, FinTech & Funds, AI future transformation of FinTech, Crowdfunding, Collaborative & Contextual Banking.				
Module 4	FinTech Regulation & RegTech	Type of class activity	Case Study	10 Sessions
Topics: FinTech Regulations, Evolution of RegTech, RegTech Ecosystem: Financial Institutions, Startups, Challenges, Application of AI in smart Regulation, Regulatory Sandboxes, Smart Regulation.				
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:				
<ul style="list-style-type: none"> 11. Assignment on Application of AI in smart Regulation (Mind bridge). 12. Project on “How AI is transforming future of FinTech (Microsoft)” 				
Reference Text book				
8. Introduction to Financial technology by Roy S. Freedman (Details of text books and reference book mentioned in the CC should be same as CHO)				
Reference <ul style="list-style-type: none"> 6. https://www.coursera.org/lecture/fintech/1-1-introduction-to-fintech-foundations-overview-Jpaoj 7. https://builtin.com/fintech 				
PU library link				
Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory)				
E resources:				
<ul style="list-style-type: none"> 1. 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 : XXXXXX for EMPLOYABILITY 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3055	Course Title: International Financial Reporting Standard	L-T-P-C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> 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 accounts. This course will enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Define IFRS (Knowledge) CO2: Discuss the recognition criteria for investment properties (Comprehension) CO3: Prepare the financial statements as per IFRS (Application) CO4: Illustrate a consolidated 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:				
Module 1	Introduction to international financial reporting standards	Participative learning	Group presentation on the concepts of IFRS	8 Sessions
Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 - 15 - List of International accounting standards issued by IASB.				
Module 2	Accounting for assets and liabilities	Participative learning	Group discussion on recognition and measurement criteria	8 Sessions
Recognition criteria for Investment properties, Government grants, borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (Only Theory). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases, and Impairment. Accounting for Income tax, Employee benefits. - Simple problems				
Module 3	Presentation of financial statements	Experiential Learning	Preparation of financial statements as per IFRS	10 Sessions
Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 - Revenue. Elements of financial statements as per IFRS - Non-current assets; current assets; equity; non- current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs - profits attributable to owners of controlling interest and non-controlling interest - Practical problems on each element.				
Module 4	Accounts of Groups	Participative Learning	Case study analysis on an organization's consolidated financial statements	10 Sessions

Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value –Practical 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:

13. Assignment 1: Written assignment on evolution of regional accounting standards to IFRS.
14. Assignment 2: Report on the Experiential Learning activity on the preparation of financial statements of IFRS for a selected business organization.

Reference

Text book

9. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy

Reference

1. IFRS explained – a guide to IFRS by BPP learning Media
2. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
3. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.

PU library link

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

Topics relevant to EMPLOABILITY : XXXXXX 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the	24 th Academic Council meeting held on 3 rd August 2024

Academic Council	
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Course Code: COM3056	Course Title: Mergers & Acquisitions Type of Course: Core, Theory.	L-T-P-C	3	0	0	3
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Version No.	1.0
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Course Pre-requisites	Basic Knowledge about Organizational structure, basic concepts of Accounting and Finance, General Knowledge in Business world.
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Anti-requisites	Nil
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Course Description	The primary objective of the course is to develop a comprehensive understanding of mergers and acquisitions from the perspective of the corporate executive. This course will cover all major elements of the acquisition process including corporate strategy, valuation, due diligence, financing decisions, transaction structures and takeover defense. This will enable students to use real-world applications to develop skills necessary to prepare and evaluate the rationale for a proposed transaction.
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Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <ol style="list-style-type: none"> 1. Identify the Type of Merger (Comprehension) 2. Explain the Merger process (Comprehension) 3. Compute the value of a Merger & Acquisition transaction (Application) 4. Discuss the various takeover approaches of a business organization (Application) 5. Summarize the SEBI Guidelines on Mergers & Acquisitions process (Application)
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Course objective	The objective of the course is to familiarize the learners with the concepts of Mergers and Acquisitions and attain Employability through Problem Solving Methodologies .
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Course Content:	
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Module 1	Introduction to mergers & acquisitions	Participative learning	Case study on types of mergers	8 Sessions
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Topics: Introduction - Forms of corporate restructuring, M&A, Joint ventures, Sell-off and Spin-off, divestitures, LBO, MBO, MLP, ESOP - Types of Mergers - Theories of Mergers - Internal and external change forces contributing towards M&A activities - Impact of M&A on stakeholders.

Module 2	Merger process	Participative learning	Group discussion on Organizational and Human aspects of M&A	8 Sessions
Topics: Identification of Target – Negotiation – Closing the deal – Due diligence – M&A integration – Organizational and Human aspects – Managerial aspects of M&A.				
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.				
Module 4	Takeovers and legal aspects of mergers & acquisitions	Participative Learning	Case study analysis on the impact of Mergers & Acquisitions	10 Sessions
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:				
15. Assignment 1: Written assignment on the recent mergers and acquisitions in India and its impact on Indian economy.				
16. 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: <https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/4657410>
2. Culture & Cross-border Mergers and acquisitions: <https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/4657410>

Topics relevant to EMPLOABILITY : XXXXXX 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

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	<ul style="list-style-type: none"> • Basic Communication • Knowledge of basic terminologies in accounting • Knowledge about purpose of Auditing in an organization 					
Anti-requisites	Nil					

Course Description	This course aims to impart knowledge about the principles and methods of auditing and their applications. It also enables the students to understand the powers and responsibilities of auditors and also the valuation of assets and liabilities in the auditing process of various business organizations.			
Course Out Comes	CO 1: Recognize the basic concepts of Auditing CO 2: Discuss the meaning and objectives of Internal control CO 3: Explain the Importance and types of Vouching CO 4: Show the verification and valuation of assets and liabilities CO 5: Summarize the powers, duties and liabilities of Auditors			
Course objective	The objective of the course is to familiarize the learners with the concepts of Auditing Principles and Practices and attain Employability through Problem Solving Methodologies.			
Module 1	INTRODUCTI ON TO AUDITING	Type of class activity	Specifically mention the class activity	11 Sessions
Topics: Introduction - Meaning - Definition - Objectives - Differences between Accountancy and Auditing - Types of Audits - Advantages of Auditing - Preparation before commencement of new Audit - Audit notebook - Audit working papers - Audit Program, Recent trends in Auditing: Nature & Significance of tax audit - Cost Audit - Management Audit				
Module 2	INTERNAL CONTROL	Type of class activity	Specifically mention the class activity	10 Sessions
Internal Control: Meaning and objectives. Internal Check: Meaning, Objectives and fundamental principles. Internal check as regards: Wage payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit - Differences between Internal Check and Internal Audit				
Module 3	VOUCHING	Type of class activity	Specifically mention the class activity	10 Sessions
Meaning - Definition - Importance - Routine Checking and Vouching - Voucher - Types of Vouchers - Vouching of Receipts: Cash Sales, Receipts from debtors,				

Proceeds of the sales of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.				
Module 4	AUDIT OF LIMITED COMPANIES AND OTHERS	Type of class activity	Specifically mention the class activity	10 Sessions
Company Auditor - Appointment - Qualification - Powers - Duties and Liabilities - Professional Ethics of an Auditor. Audit of Educational Institutions - Audit of Insurance Companies - Audit of Co-operative societies.				
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:				
<ol style="list-style-type: none"> 1. Preparation of internal Control system. 2. Prepare Audit report of Educational Institutions. 				
Reference Text book				
<ol style="list-style-type: none"> 1. P N Reddy & Appannaiah, Auditing, Text book. 2. TR Sharma, Auditing, Sahitya Bhavan, Text book. 				
Reference				
<ol style="list-style-type: none"> 1. BN Tandon, Practical Auditing, Sultan Chand 2. Dr. Nanje Gowda, Principles of Auditing, VBH 				
PU library link				
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 : XXXXXX 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	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3040	Course Title: Regulatory Framework of Banking Type of Course: Discipline Elective Theory	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	Financial System. Banking Rules and Regulations.					
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 microeconomics and macroeconomics. The students can develop the critical thinking and analytical skills. It will also enhance the banking decision making process in them assignments.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: To master key concepts in banking and the regulation thereof. CO2: To provide a foundation in the structure and functioning of banks. 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	The objective of the course is to familiarize the learners with the concepts of Regulatory Framework for Banking and attain Employability through Problem Solving Methodologies .					
Course Content:						
Module 1	Regulatory framework of Bank.	Type of class activity	Content Reading	11 Sessions		
Topics: Business of Banking, Constitution of Banks, RBI Act, 1934, Banking Regulation Act 1949, Role of RBI, Government as a regulator of Banks, Control over Co-operative Banks, Regulation by other Authorities.						
Module 2	Organization of Banks	Type of class activity	Presentation	10 Sessions		
Topics: Licensing of Banking Companies, Branch Licensing, Paid up Capital and Reserves, Shareholding in Banking Companies, Subsidiaries of Banking Companies,						

Board of Directors, Chairman of Banking Company, Appointment of Additional Directors, Restrictions on Employment, Control over Management, Corporate Governance, Directors and Corporate Governance

Module 3	Regulation of Banking Business	Type of class activity	Case Study	10 Sessions
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Topics: Power of RBI to Issue Directions, Acceptance of Deposits, Nomination, Loans and Advances, Regulation of Interest Rate, Regulation of Payment Systems, Internet Banking Guidelines, Regulation of Money Market Instruments, Banking Ombudsman, Reserve Funds, Maintenance of CRR, SLR, Assets in India.

Module 4	Banking Documentation and amalgamation	Type of class activity	Case Study	10 Sessions
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Topics: Annual Accounts & Balance Sheet, Audit & Auditors, Submission of Returns, Preservation of Records and Return of Paid Instruments, Inspection and Scrutiny, Board for Financial Supervision, Acquisition of Undertakings, Amalgamation of Banks, Winding up of Banks, Penalties for offenses.

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:

17. Assignment on Evaluation of Banking Business in India.
18. Project on “Bank audit & Inspection- a critical study of regulatory framework”

Reference Text book

10. Banking Law: Private Transactions & Regulatory Framework by Andreas Kokkinis (Details of text books and reference book mentioned in the CC should be same as CHO)

Reference
PU library link

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

E resources:

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

Topics relevant to EMPLOYABILITY : XXXXXX for EMPLOYABILITY 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

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	The objective of the course is to familiarize the learners with the concepts of Fintech for Commercial Bank and attain Employability through Problem Solving Methodologies .			
Course Content:				
Module 1	Introduction	Type of class activity	Content Reading	11 Sessions
Topics: Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking, open Banking - Bank Assurance - OMBUDSMAN.				
Module 2	Bank of the past vs Bank to the Future	Type of class activity	Presentation	10 Sessions
Topics: Purpose and activities of commercial banks, Importance of Its in Today's and Tomorrow's banking operations, Explain that modern banks are primarily IT companies, Hardware software architecture in banking.				
Module 3	FinTech in Banking	Type of class activity	Case Study	10 Sessions
Topics: Diverse universe of FinTech, Banking CxOs: overall landscape and deep dives in Block chain and digital currencies, Peer to peer lending, Open Banking, AI.				
Module 4	Fintech In Retail Banking	Type of class activity	Case Study	10 Sessions
Topics: Concept of e2e journey, Highlights of Retail banking, Overarching Role of Data in Banks, Government & privacy Challenges, Role of Big data.				
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:				

19. Assignment on “The key challenges of the IT function of a bank based on a comprehensive assessment.”

**Reference
Text book**

11. Money, Banking, and the Financial System (3rd Edition) by R. Glenn Hubbard and Anthony Patrick O'Brien. ISBN: 978-0134524061

(Details of text books and reference book mentioned in the CC should be same as CHO)

Reference

1. <https://www.pymnts.com/digital-first-banking/2022/bank-fintech-collaboration-shakes-up-commercial-credit-landscape/>
2. <https://www.youtube.com/watch?v=Q5zc7KmbdHM>

PU library link

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

E resources:

3. <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 : XXXXXX for **EMPLOYABILITY 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3043	Course Title: Risk Management in Banking	L- T- P- C	3	0	0	3
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	Type of Course: Discipline							
	Elective Theory							
Version No.	1.0							
Course Pre-requisites	<ul style="list-style-type: none"> Basic knowledge of Banking and Finance 							
Anti-requisites	Nil							
Course Description	This course will enable the learners to be competent decision-makers from a risk management perspective. It will equip them with the required knowledge about various risk factors and regulatory policies concerning their markets.							
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand the credit risk issues prevailing in the bank and how it reflects on the non-performing assets</p> <p>CO2: Explain the role of regulation and monetary policy in stabilizing a financial system and minimizing the adverse impacts and contagion effects implicit in any financial crisis.</p> <p>CO3: Identify and manage liquidity and solvency issues in financial institutions and markets</p> <p>CO4: Analyze the financial statements and company's background using parameters</p> <p>CO5: Measure and manage credit risk, interest rate risk, foreign exchange risk, operational risk, off-balance-sheet risk, etc. in any financial system.</p>							
Course objective	The objective of the course is to familiarize the learners with the concepts of Risk Management in Banking and attain Employability through Problem Solving Methodologies .							
Course Content:								
Module 1	Overview of Risk Management	Type of class activity	Lecture	11 Sessions				
Overview of Risk Management in Banking and Financial Markets, Liquidity & Solvency Risk: Overview of Liquidity and Solvency, Managing Liquidity (CRR and SLR), Managing Solvency & Capital Adequacy (BASEL – I), Liquidity Risk Management; Operational Risk: Measuring and Managing Operational Risk.								
Module 2	Risks in Banking	Type of class activity	Lecture	10 sessions				
Credit Risk: Risks in Retail Lending, Risks in Lending to SMEs, Measuring and Managing Credit Risk, Monitoring Credit Risk, Credit Risk Assessment Models; Interest Rate Risk: Overview of Interest Rate Risk, Yield Curve: An Overview,								

Measuring and Managing IRR: Repricing Model, Measuring and Managing IRR: Duration Gap Analysis; Foreign Exchange Risk				
Module 3	Asset Securitization	Type of class activity	Lecture	10 sessions
Asset Securitization: An Overview, Basic Attributes, Cash Flows and Structuring, Payment Structure; Types of Securitizations: Residential Mortgage Backed Securities (RMBS) and Credit Card Securitization.				
Module 4	BASEL and Regulation	Type of class activity	Specifically mention the class activity	10 sessions
Basel II Guidelines for Capital Adequacy, Basel III Guidelines for Capital Adequacy, Measuring Risks using Stress Test, Regulation and Monetary Policy for Banks, Need for Independence of Central Banks, 2008 Financial Crisis.				
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: 20. Case Study Based Assignment				
Reference Text book 12. Credit Management, Indian Institute of Banking & Finance. MacMillan Publishers India Limited.				
Reference 1. Risk management, Indian Institute of Banking & Finance. MacMillan Publishers India Limited.				
PU library link Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory) E resources: https://www.youtube.com/watch?v=T2b8VTr7AFk&t=3s https://archive.nptel.ac.in/courses/110/106/110106040/				
Topics relevant to EMPLOYABILITY : XXXXXX for EMPLOYABILITY 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3044	Course Title: Advanced Financial Management Type of Course: Discipline Elective Theory	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Concepts of Accounting and Financial Management 					
Anti-requisites	Nil					
Course Description	This course aims at providing the requisite knowledge related to management of working capital, arranging for the required amount of funds from different sources of finance and deciding the optimum capital structure.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand the principles and advanced concepts used in financial management</p> <p>CO2: Ability to find out the best course of action among several financial options</p> <p>CO3: Apply financial concepts and principles in overall management of an enterprise</p> <p>CO4: Manage short-term resources of a business firm</p> <p>CO5: Analyze the financial management decisions taken in the Public Sector Undertakings</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Advanced Financial Management and attain Employability through Problem Solving Methodologies .					
Course Content:						
Module 1	Elements of Finance	Type of class activity	Specifically mention the class activity	11 Sessions		
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
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Corporate Restructuring: Conceptual Framework; Financial Framework; Tax Aspect of Amalgamation; Merger and Demergers; Legal and Procedural Aspects of Mergers/Amalgamations and Acquisition/Takeovers; and other forms of Corporate Restructuring; Financial Management of Public Sector Undertakings (PSUs): Peculiarities of PSUs with Focus on 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:
 21. Project Work
 22. Case Based Assignment

Reference Text book
 13. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2020.
 14. 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

<p>PU library link</p> <p>Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory)</p> <p>E resources:</p> <p>https://onlinecourses.nptel.ac.in/noc20_mg31/preview</p> <p>https://www.careers360.com/university/indian-institute-of-technology-kharagpur/corporate-finance-certification-course</p>	
<p>Topics relevant to EMPLOYABILITY : XXXXXX for EMPLOYABILITY through Problem Solving methodologies . This is attained through assessment component mentioned in course handout.</p>	
Catalogue prepared by	Dr. Amit Saha Assistant Professor School of Commerce
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3047	Course Title: Financial Markets & Services Type of Course: Discipline Elective Theory	L-	3	T-	0	P-	0	C	3
Version No.	1.0								
Course Pre-requisites	<ul style="list-style-type: none"> • Basic knowledge on Indian Financial System • Basic Knowledge about different financial Markets and financial services 								
Anti-requisites	Nil								
Course Description	To provide the student a basic knowledge of financial markets and to familiarize them with major financial services in India.								
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Discuss the Indian Financial System and components. (Knowledge)</p> <p>CO2: Identify the differences between Money Market and Capital Market (Comprehension)</p>								

	CO3: Understand the Regulatory framework relating to merchant banking in India (Knowledge) CO4: Understanding the leasing and factoring scenario in India. (Knowledge)		
Course objective	The objective of the course is to familiarize the learners with the concepts of Financial Markets and Service and attain Employability through Problem Solving Methodologies .		
Course Content:			
Module 1	Financial Markets		11 Sessions
Topics: Financial Markets- Meaning, nature and types- Money market - functions, organisation and instruments.; Indian money market - An overview Capital Markets - functions, organisation and instruments. Indian debt market; Indian equity market - primary and secondary markets; Functions of stock exchanges in India.			
Module 2	Financial Services		10 Sessions
Topics: Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India			
Module 3	Leasing and Factoring		10 Sessions
Topics: Leasing- meaning- features – types of leasing - Operating Lease vs. Finance Lease -Factoring concept and features, classification, financial evaluation of factoring, and decision analysis for factoring, factoring scenario in India			
Module 4	Derivatives		10 Sessions
Topics: Meaning, uses and Needs, Benefits, Types of derivatives- Future, Forward, Option, Swaps and Hedging.			
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: 23. 24.			
Reference &Text book 1. M Y Khan, “Financial Services”, TMH, 7th edition 2. Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition. 3. Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH 5th			

edition. 4. Anthony Saunders & Marcia Millon Cornett, “ Financial Markets & Institutions”, TMH, 5th edition.

PU library link

R1: <https://link.springer.com/book/10.1007/978-3-030-44248-4>

R2 <https://library.oapen.org/bitstream/20.500.12657/51891/1/9781000442038.pdf>

R3:<https://directory.doabooks.org/handle/20.500.12854/46537>

E resources:

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

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

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

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 stocks, forwards, futures, options and commodities. These instruments have become extremely popular investment tools over the past several decades, as they allow one to tailor the amount and kind of risk one takes, be it risk associated with changes in interest rates, exchange rates, stock prices, commodity prices, inflation, weather, etc. They are used by institutions as well as investors, sometimes to hedge (reduce) unwanted risks, sometimes to take on additional risk motivated by views regarding future market movements.			
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Explain various concepts relating to Primary Market and Secondary Market (Comprehension) CO2: Describe the functions of stock Exchange (Knowledge) CO3: Outline the Patterns of Trading & Settlement (Knowledge) CO4: Explain the types of Transactions to be dealt in Commodity Market (Comprehension) CO5: Ascertain the size of volumes of Commodities. (Comprehension)			
Course objective	The objective of the course is to familiarize the learners with the concepts of Stock and Commodity Market and attain Employability through Problem Solving Methodologies .			
Course Content:				
Module 1	AN OVERVIEW OF STOCK AND COMMODITIES MARKETS	Article Review	Private placements of shares / Buy back of shares	9 Sessions
Topics: Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.				
Module 2	STOCK MARKET	Discussion	Functions of stock Exchange	8 Sessions
Topics: History, Membership, Organization, governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).				
Module 3	TRADING IN STOCK MARKET	Participative Learning	Presentation	8 Sessions

Topics: Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd.(CSDL) (in brief).

Module 4	COMMODITIES MARKET	Case Study Analysis	Transactions dealt in Commodity Market	8 Sessions
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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
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Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities

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://ieeexplore-ieee-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-

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

Topics relevant to EMPLOYABILITY : XXXXXX for **EMPLOYABILITY 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 Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

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	<ul style="list-style-type: none"> • Basic Communication • General Knowledge of Accounts • Knowledge about Business World. 					
Anti-requisites	NIL					
Course Description	This course is intended to provide basic knowledge about the international accounting and equip the student with various concepts international accounting addresses complexity, volume, and financial reporting differences, financial reporting in different countries, Special issues in international accounting, Introduction to Foreign Currency Translation and an overview of IFRS. The course enables the students to maintain the books of accounts in various forms of business firms leading to the preparation of financial statements.					
Course Out Comes	<p>At the end of the course, the student shall be able to:</p> <p>CO 1: Classify the meaning of international accounting meaning and major international differences. [Understand]</p> <p>CO 2: Explain the various countries legal issues, accounting standards, consolidation of accounts, tax systems etc. [Understand]</p> <p>CO 3: Identify the Special issues in international accounting. [Understand]</p> <p>CO 4: Demonstrate the Introduction of Foreign Currency Translation. [Apply]</p> <p>CO 5: Determine the ethical considerations and judgments that underlie financial reporting decisions under IFRS, emphasizing the importance of transparency, accuracy, and integrity. [Apply]</p>					
Course objective	This course is designed to improve the learner's EMPLOYABILITY SKILLS by using EXPERIENTIAL LEARNING Techniques of Class Presentation and Case Study.					
Course Content:						

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	9 Sessions
International accounting meaning - Scope - importance of International Accounting in the context of increasing complexity and volume of transactions - major international differences in financial reporting and their classifications.				
Module 2	Financial Reporting in Major Economies	Case Study	Cross-Border Taxation and Earnings Repatriation	8 Sessions
Financial reporting in United States, United Kingdom, Australia, France, Germany, Netherlands and Japan. (Module discusses legal issues, accounting standards, consolidation, and tax systems)				
Module 3	Challenges in International Accounting and Financial Reporting	Case study	Transfer Pricing Dilemma: XYZ Corporation, with subsidiaries in three countries, faces a transfer pricing challenge.	8 Sessions
Special issues in international accounting - consolidation accounting - segmental reporting - foreign exchange risk management- transfer pricing.				
Module 4	Introduction to Foreign Currency Translation	Assignment	Discuss the strategies and solutions the corporation employed or could have employed to mitigate the challenges mentioned above. Evaluate the effectiveness of these strategies.	8 Sessions
Overview - Exchange Rates & its types - Methods of Currency Translation - International Financial Reporting Standards (IFRS) and Currency Translation (IAS 21: The Effects of Changes in Foreign Exchange Rates) - Translation of Financial Statements: Translating Foreign Currency Transactions, Translating Foreign Currency Financial Statements of Foreign Subsidiaries.				

Module 5	An Overview of IFRS	Case Study	GAAP to IFRS Transition	8 Sessions
<p>IFRS an Overview: History of IFRS – Meaning & Features of IFRS - Structure of IFRS foundation and IASB-- Standard setting process -Advantages of IFRS – IFRS Standards issued till date – IFRS-13 Fair Value Measurement – IFRS 16 Lease accounting – IFRS 16 Vs IAS 17- differences between US GAAP and IFRS and their adoption.</p>				
<p>Targeted Application: Book-keeping & Tools that can be used: Microsoft PowerPoint Presentation</p>				
<p>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course: Assignment 1: Writing major international differences in financial reporting and their classifications. Assignment 2: Experiential Learning: Compare and contrast the financial performance of the two selected companies based on the analysis conducted.</p>				
<p>Reference Text Book: T1. Choi FDS and Gary K. Meek: International Accounting, Pearson.</p> <p>E-Reading/ Essential Reading: R1. Christopher Nobes. et al: Comparative International Accounting, Prentice Hall. R2. H. Peter Holzerr et all: International Accounting, Harper and Row, Publishers, New York.. R3. Christopher Nobes, Robert B. Parker, Comparative international accounting, Pearson Education Limited R4. Pauline Weetman. Financial and management accounting: an introduction, Pearson Education Limited</p> <p>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 (wbcso.org) https://www.sciencedirect.com-presiuniv.knimbus.com/science/article/abs/pii/S1061951810000315</p> <p>Web based Resources: W1. Module 1: Introduction to International Accounting:</p>				

<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:

<https://www.kantox.com/en/glossary/foreign-currency-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=1GhIkrpXcgl>
2. <https://nptel.ac.in/courses/110106135>

Case study references:

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

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

Catalogue prepared by	Dr. Annette Christinal Assistant Professor School of Commerce
Recommended by the	4 th Board of Studies, 11 th July, 2024

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

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	<p>On successful completion of the course, the student shall be able to:</p> <p>CO1: Describe the evolution of International Banking. Remember</p> <p>CO2: Explain the international banking operations. Understand</p> <p>CO3: Classify international finance activities and debt products. Apply</p> <p>CO4: Examine the FEMA ACT and the key regulations of RBI. Analyze</p> <p>CO5: Assess the risk involved in International Banking. Evaluate</p>					

Course objective	The objective of the course is to familiarize the learners with the concepts of International Banking and Finance and attain Employability through Participative learning techniques.			
Course Content:				
Module 1	International Banking	Knowledge level	Lecture, PPT & Group discussion	10 sessions
Origin and Evolution of International banking – Global Trends and developments in International Banking, International Financial Centres, Offshore Banking Units, Banking operations, Correspondent Banking and inter - Bank Banking, Investment Banking, Wholesale Banking, Retail Banking, Merchant Banking, International Financial Institutions - IMF, IBRD, BIS, IFC, ADB, Legal and regulatory aspects, Risk Management				
Module 2	International Banking Operations	Comprehension level	Lecture & PPT	10 Sessions
Off-shore financial centres – Rationale – Characteristics of offshore financial centres – Types of offshore centres – Benefit and reasons for growth – Factors of success – Tax Havens – Major Offshore Financial Centers – International Banking facilities – Special Economic Zones (SEZs) – Regulatory concerns.				
Module 3	International Finance	Comprehension level	Lecture, PPT & Case study	10 Sessions
Fundamental Principles of Lending to MNCs, documentation and Monitoring, International Credit Policy Agencies and Global Capital Markets, Raising resources: Availability features and risks of various Equity and debt products like ECBs, ADRs, ECCBs and other types of Bonds etc, Syndication of loans, Project and infrastructure Finance: Investments both in India (FII & FDI) and abroad, Joint ventures abroad by Indian Corporates.				
Module 4	Foreign exchange management	Comprehension level	Lecture & PPT	10 Sessions
Foreign Exchange Management Act (FEMA), Different types of Exchange Rates, RBI and FEDAI: their role in regulating Foreign Exchange Business of Banks / other Authorised Dealers, Rules regarding rate structure, cover operations, dealing room activities and risk management principles, including correspondent Bank arrangements, NRI customers and various banking and investment products available to them under FEMA, Remittance facilities				
Module 5	Risk in international banking	Comprehension level	Lecture, PPT & Case study	10 Sessions
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. https://m.rbi.org.in/Scripts/bs_viewcontent.aspx?Id=275
2. https://sbi.co.in/corporate/AR1920/download_center/english/11-3.13-International%20Banking%20Operations.pdf
3. <https://www.eximbankindia.in/>
4. <https://99employee.com/foreign-banks-in-india/>
5. <https://www.worldbank.org/en/about>
6. https://www.ecb.europa.eu/pub/euromoneymarket/pdf/ecb.euromoneymarket202104_study.en.pdf
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 Board of Studies on	3 rd BoS on 20 th December 2023
Date of Approval by the Academic Council	21 st Academic council on 6 th September 2023

Course Code: BBA3007	Course Title: FINANCIAL MODELLING Type of Course: Discipline Elective Theory	L- T-P- C	3	0	0	3
Version No.	2.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic Communication • Basic knowledge in MS-Excel • Familiarity with graphs and charts • General Knowledge in business projects and stock market. 					
Anti-requisites	Nil					
Course Description	COURSE DESCRIPTION: This course is intended to provide a nuanced understanding 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.					
Course Objective	This course is designed to improve learners' skill development by using Participative Learning Techniques.					

Course Out Comes	<p>CO1: Describe financial modelling concepts, characteristics, and goals for creating effective models. (Understand)</p> <p>CO2: Interpret financial statements, recognizing the importance of financial statements in evaluating a company's financial well-being. (Apply)</p> <p>CO3: Examine businesses via ratios, reports, and valuation, showcasing financial analysis in decisions. (Analyse)</p> <p>CO4: Apply Excel for modelling, using formatting, formulas, and advanced techniques to make practical financial models from theory. (Apply)</p>			
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 Sessions
<p>Introduction, Basics of Financial Modelling, Meaning & Definition, Characteristics, Objectives, Functions, Nature of Financial Modelling, Reasons for Financial Modelling, Applications of Financial Modelling, Who Builds Financial Modelling, how to build Financial Modelling, Uses of Financial Models, Financial Modelling and Strategic Analysts, Skills required to do Financial Modelling to Business.</p>				
Module 2	Financial Statement Analysis	Problem-Solving Sessions:	Conduct problem-solving sessions where students work in pairs to decipher complex balance sheets and cash flow statements, encouraging active engagement and mutual learning.	10 Sessions

Accounting Cycle: Introduction to Financial Statement Analysis, Financial Reporting Mechanics, Understanding Income Statement, Balance Sheet, Cash Flow Statement, Financial Analysis Techniques, Inventories, Long Lived Assets, Non-Current Liabilities, Financial Statement Application

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 sessions
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Ratio analysis of industries, Du point Analysis, Peer to peer analysis, Preparation of Financial Analysis report on an industry, Valuation- Discounted Cash Flow Method (DCF), Valuation - Relative Valuation (Football Field Chart),

Module 4	EXCEL FOR FINANCIAL ANALYSIS	Hands-On Practice:	guiding students through advanced Excel functions and formulas for practical financial modelling tasks	10 sessions
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Formatting of Excel Sheets, Use of Excel Formula Function, Advanced Modeling Techniques- Extrapolation, Histogram, Data Filter and Sort, Charts and Graphs, Table formula and Scenario building, Lookups: VLOOKUP Match & offset, pivot tables.

Self-learning: Daily updating with the trends and current affairs on financial aspects using print media and e-media.

Participative learning: Group discussion on case studies in concepts or issues related to companies and their financial aspects.

Project work/Assignment: Project work for financial modeling using include the following topics:

1. Valuation of a company: This project work can involve performing a detailed analysis of a company's financials to arrive at a valuation. The project should include an extensive analysis of the company's financials and an assessment of the company's industry, competitive environment, and other relevant factors.
2. Case study on Financial Statement analysis and cash flow analysis.

Textbook

1. Financial Modeling Using Excel and VBA (Wiley Finance) by Chandan Sengupta (Author)

Reference

1. Mary Jackson, Mike Staunton., Advanced Modelling using Excel and VBA, John Wiley and Sons Limited, 2007.
2. Simon Benninga., Financial Modeling, The MIT Press Cambridge, Massachusetts, 2008.
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. <https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/eb013354/full/html>
3. <https://dl.acm.org/doi/10.1145/3510858.3511404>
4. <https://web.s.ebscohost.com/ehost/detail/detail?vid=2&sid=76e4bbd1-d062-4b7f-943b-f13bd58509f3%40redis&bdata=JnNpdGU9ZWWhvc3QtbGl2ZQ%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://www.kau.edu.sa/Files/0016435/Subjects/Financial%20Modeling%20Using%20Excel%20and%20VBA\(1\).pdf](https://www.kau.edu.sa/Files/0016435/Subjects/Financial%20Modeling%20Using%20Excel%20and%20VBA(1).pdf)
4. http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/FINANCE%20Advanced%20modelling%20in%20finance%20using%20Excel%20and%20VBA%200471499226.pdf

Financial modelling is a valuable skill in the workplace and can improve the employability significantly. It can help you understand the financial health of a company and make more informed decisions about investments and other financial decisions. It can help you develop strategies for managing resources and budgets, as well as helping you understand the complexities of the financial world. With the right financial modelling skills, you can become an invaluable asset to any company.	
Catalogue prepared by	Dr. Thoufeeq
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: MG1261	Course Title: International Audit & Assurance Type of Course: Discipline Elective Theory	L- T -P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Good knowledge of Accounts and Financial Terms. • Knowledge about Business world. 					
Anti-requisites	Nil					
Course Description	This course provides an introduction to the principles and practice of fraud detection across a variety of problem domains such as money laundering, credit card fraud, telecommunications fraud, and computer and network intrusion. The key topics of this course include defining fraud in various domains; the interactions between fraud prevention and fraud detection; data collection and management.					
Course Out Comes	CO1 Explain the concept of audit and assurance (Knowledge) CO2 Demonstrate Planning & risk assessment Procedures (Application) CO3 Describe and evaluate internal controls (Knowledge) CO4 Identify and describe the audit evidence obtained by the auditor (Comprehension) CO5 Prepare final Review & Reporting (Application)					
Course objective	The objective of the course is EMPLOYABILITY of student by using PARTICIPATIVE LEARNING techniques					

Course Content:				
Module 1	Explain the concept of audit and assurance	Type of class activity	Specifically mention the class activity	8 Sessions
Topics: Introduction and Course Overview-The concept of audit and other assurance engagements-External audits- Corporate governance-Professional ethics and code of ethics & conduct				
Module 2	Demonstrate Planning & risk assessment Procedures	Type of class activity	Specifically mention the class activity	10 Sessions
Topics: Obtaining, accepting and continuing audit engagements-Objective and general principles-audit risks-understanding entity & its environment-applicable financial reporting framework- Audit procedures				
Module 3	Describe and evaluate internal controls	Type of class activity	GD	10 Sessions
Topics: System of internal control-The use and evaluation of system of internal control by auditors-Tests of controls-External audit v/s internal audit-communication on internal control-The audit of specific items				
Module 4	Identify and describe the audit evidence obtained by the auditor	Type of class activity	Problem solving	12 Sessions
Topics : Introduction and Course Overview- Assertions and audit evidence- - Audit sampling and other means of Testing- Reliability of audit evidence- Automated tools and techniques- The audit of specific items				
Module 5	Prepare final Review & Reporting	Type of class activity		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: 25. Group Discussion 26. 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.	
Topics relevant to EMPLOYABILITY SKILLS : for Employability Skills through Problem Solving methodologies/Participative Learning Techniques/ Experiential Learning Techniques. This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Thoufeeq
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3058	Course Title: Tax planning and Administration Type of Course: Discipline Elective Theory	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Knowledge of Accounting and taxation 					
Anti-requisites	Nil					

Course Description	The course is quantitative in nature and will the students to develop an understanding about the various heads under taxation policies, after completion of the course students will be able to effectively plan sources of income and associated taxes.		
Course Out Comes	On successful completion of the course the students shall be able to: 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	The objective of the course is to familiarize the learners with the concepts of Tax planning and Administration and attain Employability through Problem Solving Methodologies		
Course Content:			
Module 1	Corporate tax planning		9 Sessions
Topics: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning.			
Module 2	Methods of tax planning		8 sessions
Topics: Recognized methods of Tax Planning Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.			
Module 3	House Property		8 Sessions
Topics: Income from house property and Tax Planning Avail benefit of various deductions of let out and self occupied property Measures regarding minimize tax liability under business and profession			
Module 4	Long term capital		8 Sessions
Tax Planning of Long term capital gains Exemptions relating to long term capital gain Adoption of investment planning to get benefit of deduction 80 c and other deductions selection of business form for minimum tax liability			
Module 5	Tax Management		8 Sessions
Topics: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeals and revisions			
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method			
Reference Text book	15. Dr. Vinod K. Singhanian, Direct Taxes-Law and Practices, Taxmann Publication.		

Reference	
5. Dr. Mehrotra and Dr. Goyal- Direct Taxes-Law and Practices, Sahitya Bhavan Publication.	
6. Dr. V Rajesh Kumar and Dr. R K Sreekantha- Income Tax 1, Vittam Publications.	
7. B. B. Lal- Direct Taxes, Konark Publishers[P] Ltd.	
PU library link	
https://presiuniv.knimbus.com/openFullText.html?DP=https://open.umn.edu/opentextbooks/textbooks/323	
E resources:	
https://onlinecourses.swayam2.ac.in/cec23_cm09/preview	
Topics relevant to EMPLOYABILITY: XXXXXX for Employability through Problem Solving Methodologies . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Amit Saha
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: BFI3010	Course Title: International Financial Management Type of Course: Discipline Elective Theory	L- -T- P- C	3	0	3
Version No.	1.0				
Course Pre-requisites	<ul style="list-style-type: none"> Knowledge of Financial Management 				
Anti-requisites	Nil				
Course Description	The course is quantitative in nature, it aims at providing insight about financial management from international perspective. After completion of the course students will be able to have an understanding about risk associated with financial management from international perspective.				

Course Out Comes	On successful completion of the course the students shall be able to: CO1: Describe the concepts of international finance CO2: Summarize the structure of foreign exchange market. CO3: Describe the risk associated with foreign exchange market CO4: Explain types of cross border investment decisions CO5 : illustrate the concept of working capital management			
Course objective	The objective of the course is to familiarize the learners with the concepts of International Financial Management and attain Employability through Problem Solving Methodologies			
Course Content:				
Module 1	Introduction to International Finance			9 Sessions
Topics: Introduction, Meaning, Nature, scope, Importance, Gold Standard, Bretton Woods system, Exchange rate regimes, fixed and floating exchange rates				
Module 2	Foreign Exchange Market			8 Sessions
Topics: Function and Structure of the Forex markets, major participants, types of transactions and settlements, Foreign exchange quotations, process of arbitrage				
Module 3	Management of Foreign Exchange Exposure and Risk			8 Sessions
Topics: Types of Exposure, Foreign Currency Exposure, Economic Exposure, Operation exposure, Interest rate exposure. Theories - Purchase Power Parity - Interest Rate Parity - International Fisher Effect				
Module 4	Cross-Border Investment Decisions			8 Sessions
Capital budgeting, Approaches to Project Evaluation, Risk in Cross-border Investment Decisions, Incorporate Risk in Investment Decisions. Financing Decisions of MNC`s.				
Module 5	Multinational Financing Institutions and Working Capital Management			8 Sessions

Topics: The International Bank for Reconstruction and Development, the International development association, The International Finance Corporation, International monetary fund, Export and Import financing.	
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method	
Reference Text book 16. Jeff Madura, Multinational Financial Management, New Delhi : Cengage Pvt Ltd, 2015	
Reference 1. Machi Raju International Financial Management, HPH, 2008. PU library link https://doaj.org/article/000cb7b03160485fa412b5c5dcc8ff16 E resources: https://arctest.dev.nptel.ac.in/courses/110/105/110105031/	
Topics relevant to EMPLOYABILITY: XXXXXX for Employability through Problem Solving Methodologies . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Thoufeeq
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3057	Course Title: Costing Techniques for Managerial decisions Type of Course: Discipline Elective Theory	L- T - P- C	3	0	3
Version No.	1.0				
Course Pre-requisites	1. Knowledge of Accounting				
Anti-requisites	Nil				
Course Description	The course is quantitative in nature and will help the students to gain insights about types of costing and its applicability in business.				

Course Out Comes	On successful completion of the course the students shall be able to: CO1: Explain the concepts of Process costing CO2: Describe service costing CO3: Summarize the methods of activity based costing CO4: illustrate balanced score card approach of costing CO5 : Explain the practice of cost audit		
Course objective	The objective of the course is to familiarize the learners with the concepts of Costing techniques for Managerial decisions and attain Employability through Problem Solving Methodologies		
Course Content:			
Module 1	Job and Process Costing		9 sessions
Topics: Job costing – Batch costing – Contract costing – Profit from uncompleted – Cost plus contract - Contract with Escalation clause. Process costing – Normal and Abnormal 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 Costing – Costing in different undertakings - Transport costing - Hotel costing – Hospital costing – Pricing Decision			
Module 3	Activity Based Costing		8 sessions
Topics: Activity-Based Costing Systems, Cost Hierarchies, Implementing Activity-Based Costing, Implementing, Comparing Alternative Costing Systems, Considerations in Implementing Activity Based Costing Systems, Benefits and Costs of Activity-Based Costing Systems, Behavioral Issues in Implementing Activity-Based Costing Systems, Activity-Based Management, Pricing and Product-Mix Decisions, Cost Reduction and Process Improvement Decisions, Design Decisions, Planning and Managing Activities, Activity-Based Costing and Department Costing Systems, ABC in Service and Merchandising Companies			
Module 4	Balance Scorecard – Quality and Time		8 sessions
Quality as a Competitive Tool, The Financial Perspective: The Costs of Quality - The Internal Business-Process Perspective: Analyzing Quality Problems and Improving Quality- Weighing the Costs and Benefits of Improving Quality - Evaluating a Company’s Quality Performance - Relevant Revenues and Costs of Delays-Balanced Scorecard and Time-Based Measures			
Module 5	Cost Audit		8 sessions

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**

17. Horngren, Data, Foster,(2015), Cost Accounting - A Managerial Emphasis,15thEdition, MBA Page 67 2. Pearson Education, India
18. 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: XXXXXX for **Employability** through **Problem Solving Methodologies**. This is attained through assessment component mentioned in course handout.

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

Course Code: COM3044	Course Title: Advanced Financial Management Type of Course: Discipline Elective Theory	L- T-P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Knowledge of Financial Management 					
Anti-requisites	Nil					

Course Description	The course is quantitative in nature and will help the students to gain insight about the concepts of Financial Statements, Cash Flow, fixed capital analysis, capital structuring and working capital management.		
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Describe the types of Financial Statement CO2: Explain cash flow and fixed capital Analysis CO3: Summarize capital structuring and dividend policy CO4: illustrate working capital management CO5 : Apply Inventory Management and cash management analysis		
Course objective	The objective of the course is to familiarize the learners with the concepts of Advanced Financial Management and attain Employability through Problem Solving Methodologies		
Course Content:			
Module 1	Financial Statements		9 Sessions
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, Limitations of 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 Funds Flow Statement, Limitations, Preparation of Funds Flow Statement; Cash Flow Statement: Direct and Indirect Methods of Cash Flow. Capital Budgeting: Features of Capital Budgeting, Importance of Capital Budgeting; Evaluations Techniques of Projects: Traditional Techniques: Pay Back Period, ARR, Time Adjusted Techniques: NPV, IRR, PI; Risk and Uncertainty in Capital Budgeting			
Module 3	Capital Structure and dividend policy		8 Sessions
Topics: Leverage Analysis: Operating Leverage, Financial Leverage, Combined Leverage; Capital Structure: Factors Determining the Capital structure, Theories of Capital Structure; Cost of Capital: Significance of Cost of Capital, Computation of Cost of Capital, EPS, EBIT Analysis; Dividend Policy: Dividend decision and valuation of Firm, Determinants of Dividend Policy, Types of Dividends, Forms of Dividend, Bonus Issue			
Module 4	Working Capital Analysis		8 Sessions

Working Capital: Operating Cycle/Working Capital Cycle, Factors Effecting Working Capital, Importance of Adequate 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 Receivables Management				
Module 5	Inventory management and cash Management analysis			8 Sessions
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 19. 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: https://elearn.nptel.ac.in/shop/nptel/financial-management-for-managers/?v=c86ee0d9d7ed				
Topics relevant to EMPLOYABILITY: XXXXXX for Employability through Problem Solving Methodologies. This is attained through assessment component mentioned in course handout.				
Catalogue prepared by	Dr. Amit Saha			
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024			
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024			

Course Code: COM3047	Course Title: Financial Markets and Services Type of Course: Discipline Elective Theory	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Knowledge of Financial Management 					
Anti-requisites	Nil					
Course Description	Course is quantitative in nature and will help the students to have detailed understanding about financial markets, its types and services.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Describe the structure of Indian Financial System</p> <p>CO2: Explain types of Financial Services</p> <p>CO3: Summarize the concepts of mutual funds</p> <p>CO4: Illustrate allied financial services</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Financial Markets and Services and attain Employability through Problem Solving Methodologies					
Course Content:						
Module 1	Structure of Financial System					11 Sessions
Topics: Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.						
Module 2	Financial Services					10 sessions
Topics: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.						

Module 3	Mutual Funds		10 sessions
Topics: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India, Debt Securitisation - Concept and Application - De-mat Services - need and Operations-role of NSDL and CSDL.			
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			
<ol style="list-style-type: none"> 1. M Y Khan, "Financial Services", TMH, 7th edition 2. Ravi M. Kishore, "Financial Management", Taxmann's, 6th edition 			
Reference			
<ol style="list-style-type: none"> 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: XXXXXX for Employability through Problem Solving Methodologies . This is attained through assessment component mentioned in course handout.			
Catalogue prepared by	Dr. Amit Saha		
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024		

Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024
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Course Code: BAH2020	Course Title: Fundamentals of Business Analytics	L- T - P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic understanding of numeric • Quantitative and logical aptitude 					
Anti-requisites	Nil					
Course Description	The course introduces students to the concepts of data driven decision making and making them capable of performing basic business analytics using excel. This involves hands on lab exercises using Microsoft excel.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Relate to need for data driven decision making, Analytical cycle and Hierarchy of information user.</p> <p>CO2: Demonstrate working knowledge of MS Excel including formatting of worksheets and perform actions necessary to format cells, numbers, dialog box, borders, background color and font of data in MS Excel.</p> <p>CO3: Get introduced to Power Query, understand its environment and its interaction with SQL.</p> <p>CO4: Display an understanding of the various formulae in Excel and their application to data, use of advanced search functions like VLOOKUP and other statistical functions.</p> <p>CO5 : Create, format, sort, filter, modify and summarize Pivot Tables and Pivot Charts.</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Fundamentals of Business Analytics and attain Employability through Experiential Learning techniques .					
Course Content:						
Module 1	Monetizing data to drive business decisions		-	15 Sessions		
Topics: Need for data driven decision making - Solving the business problem using Analytics - Overview of Analytical cycle and Hierarchy of						

information user - The Complete BA professional - Understand BA roles and Responsibilities - Identify the Popular BA Tools.				
Module 2	Organizing data with Excel		-	10 Sessions
<p>Topics: Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box - Add a Border, background Color - Change the Font, Font Size, Font Color - Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations - Format as Text Bold, Underline, or Italicize - Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center - Apply a Style, Using Format Painter, Clear Formats - Structuring the workbook - Cut, Copy, and Paste Cells - Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information - Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet - Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar.</p>				
Module 3	Searching and Combining Data with Power Query		-	10 Sessions
<p>Topics: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables</p>				
Module 4	Performing computations and aggregations using Excel		-	10 Sessions
<p>Topics: Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses - Create an Array Formula using the Sum, Average, Count, Min, and Max Functions - Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulas for Errors, Trace Precedents and Dependents - Introduction to functions in Excel - Understanding the Function Wizard - Round a Number - Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count - Find the Square Root - Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP - Using Index: Match, Search and Text- based functions in Excel. Determine the</p>				

Location of a Value Using INDEX - Perform Date and Time Calculations Using inbuilt financial functions in Excel- Calculate Future Value, Present Value - Calculate Loan Payments, Principal or Interest, Interest Rate - Calculate the Internal Rate of Return - Calculate Straight-Line Depreciation - Calculate Declining Balance Depreciation - Calculate Sum-of-the-Years-Digits Depreciation; Exploring inbuilt statistical functions and tools- Calculate an Average - Calculate a Conditional Average - Calculate the Median or the Mode - Calculate Rank

Module 5	Working with pivot tables and charts			10 Sessions
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Topics: Formatting data in table- Create and format table, use sort and filter - Introducing Pivot Tables - Create a Pivot Table - Modify a Pivot Table Layout - Summarize Pivot Table Values - Working with Pivot Tables - Create a Pivot Table calculated Field - Group the Rows or Columns in a Pivot Table - Apply styles to Pivot Table - Filter a Pivot Table - Sort a Pivot Table - Retrieve Values from a Pivot Table - Using Slicer - Charting data - Create and add chart details - Create a Combination Chart - Change the Chart Type - Add or Remove Chart Data - Add Spark lines - Working with types of Charts, Trend line, Histograms, Bar and Pie Charts - Creating Pivot chart. Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options

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

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

27. Assuming the role of business executive- build a business case to the management for advance training in Excel in Power Pivot and Power Query
28. Given a business sales data, create and customize a pivot table report outlining the KPIs and their status

Reference Text book

3. Excel 2016 for Dummies; Greg Harvey; ISBN: 9788126558964
4. Microsoft Excel Power Pivot & Power Query for Dummies; Michael Alexander; ISBN: 9788126562305

Reference

- Microsoft Excel Formulas & Functions for Dummies, 4ed; Ken Bluttman; ISBN: 9788126559466

- Excel Data Analysis: Your visual blueprint for creating and analysing data, charts and PivotTables, 3rd Edition; Denise Etheridge; ISBN: 978-1-118-03623-5
- Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; ISBN: 978-1-119-35625-7

Topics relevant to EMPLOYABILITY : XXXXXX for **Employability through Experiential Learning Techniques**. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Prof. Praisyy Thomas
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
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Course Code: BCH3001	Course Title: Applications of Business Analytics	L- T - P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Understanding of statistical models like hypothesis testing and probability • Basic computer skills and excel 					
Anti-requisites	Nil					
Course Description	This course covers the applications of business analytics using Python, helping students to learn to apply statistical to real-world business problems and exploratory data analysis.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Introduction to Python through installation, basic numerical and string expressions, listing and formatting.</p> <p>CO2: Understand conditional logic, branching and iteration.</p> <p>CO3: Understand dependent libraries usage, basic graphing and statistical analysis using graphs in Python.</p> <p>CO4: Interpret and work with various exception clauses in Python.</p> <p>CO5 : Develop and execute recursive, plotting and searching algorithms using Python.</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Application of Business Analytics and attain Employability through Experiential Learning techniques .					
Course Content:						
Module 1	Getting Started with Python		-	15 Sessions		
Topics: Installing Python, Basic input and output, Variables and assignments, Identifiers, Objects, Numeric types: Floating-point, Arithmetic expressions, Python expressions, Division and modulo”, Module basics, Math module, Representing text, String basics, List and Set basics, Common data types summary, Type conversions, Binary numbers, String formatting						
Module 2	Working with Loops and Functions		-	10 Sessions		

<p>Topics: If-else branches, Equality and relational operators, Boolean operators and expressions, identity operators, Code blocks and indentation, Conditional expressions Loops, While loops, For loops, Nested loops, Break and continue, Loop else, User-defined function basics, Returning values from functions, Reasons for defining functions, Function arguments</p>				
Module 3	Using Python to Handle Data and Exploratory analytics in Python		-	10 Sessions
<p>Topics: Important packages in Python, Data handling in Python, Data cleaning and Treatment, Performing Descriptive statistics in Python, using graphs and plots in python, performing various descriptive statistics in Python-central tendency measure, graphical measures, hypothesis testing, Using graphs and plots in python</p>				
Module 4	Strings, Classes and Exceptions		-	10 Sessions
<p>Topics: String slicing, Advanced string formatting, String methods, Splitting and joining strings, The string format method, Classes: Grouping data, Class methods, Class and instance object types, Class constructors, Class interfaces, Class customization, Classes as numeric types, Memory allocation and garbage collection, Handling exceptions using try and except, Multiple exception handlers, Raising exceptions, Exceptions with functions, Using finally to cleanup, Custom exception types</p>				
Module 5	Strings, Classes and Exceptions		-	10 Sessions
<p>Topics: Recursive functions, Recursive algorithm: Search, Adding output statements for debugging - Creating a recursive function, Recursive math functions, Recursive exploration of all possibilities - Searching and algorithms, Binary search, O notation, Algorithm analysis, Sorting: Introduction, Selection sort, Insertion sort, Quicksort, Merge sort</p>				
<p>Targeted Application & Tools that can be used: Lab, PPT, Videos and board & Chalk Method</p>				
<p>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</p> <p>29. Import given dataset into python and engage various data cleaning techniques to make the</p> <p>30. Implement a python script to arrange the elements in sorted order using Bubble, Selection, Insertion and Merge sorting techniques</p>				

Reference Text book 5. Python for Data Science for Dummies; John Paul Mueller, Luca Massaron; ISBN: 9788126557394	
Reference 8. Core Python Programming, 2ed; Dr.R. Nageswara Rao; ISBN: 9789386052308 9. Machine Learning using Python; Manaranjan Pradhan, U Dinesh Kumar; ISBN: 9788126579907 10. Machine Learning (in Python and R) For Dummies; John Paul Mueller, Luca Massaron; ISBN: 9788126563050	
Topics relevant to EMPLOYABILITY : XXXXXX for Employability through Experiential Learning Techniques . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Prof. Praisyy Thomas
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
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Course Code: BCH3006	Course Title: Data Visualization and Storytelling	L-T-P-C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Knowledge of Power Query and Power Pivot in Excel • Understanding importance of analytics in a business setting 					
Anti-requisites	Nil					
Course Description	This course teaches effective data visualization and storytelling using Power BI and Tableau, helping students to learn best practices for creating compelling visualizations, interactive dashboards, and reports to communicate insights to stakeholders.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Demonstrate knowledge of handling data, gathering data, formatting data and Tools for visualizing data.</p> <p>CO2: Able to create prepare data ready for visualization using Power Query</p> <p>CO3: Develop business KPI dashboards using Microsoft PowerBI</p> <p>CO4: Understand Tableau data visualization architecture and use different components in dashboard preparation</p> <p>CO5 : Create, publish and share Dashboards while using advanced visual analytics in Tableau</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Data Visualization and attain Employability through Experiential Learning techniques .					
Course Content:						
Module 1	Telling Stories with Data		-			15 Sessions
Topics: Telling stories with data - What to look for in a case study approach - Handling data - Gathering data, Formatting data - Tools for visualizing data - Excel based Tools - Illustration and Mapping tools - Understanding Key Concepts in Business Intelligence - Self-Service Business Intelligence (SSBI)						
Module 2	Data Transformation for Power BI		-			10 Sessions
Topics: Different Data Sources in Power BI Desktop - Loading Data into Power BI - Power BI Interface - Data Cleaning using Power BI query editor - Transform, Clean, Shape, and Model Data - Create and Edit Data Relationship - Working with Cross Filter - DAX vs M Query - Introduction to DAX - Data Types in DAX - DAX Calculations - Measures in DAX - DAX Syntax - Functions and Operators in DAX - DAX Tables and Filters						
Module 3	Data Visualization with Power BI		-			10 Sessions

<p>Topics: Introduction to Visuals In Power BI - Visualization Charts in Power BI - Matrixes and Tables - Slicers and Map Visualizations - Gauges and Single Number Cards - Modifying Colours in Charts And Visuals - Formatting Charts and Visuals - Shapes, Text Boxes, and Images - Custom Visuals - Page Layout and Formatting - Bookmarks and Selection Pane - KPI Visuals - Ordering Elements - Grouping and Binning - Using Parameters in Power BI</p>				
Module 4	Business Visualization using Tableau		-	10 Sessions
<p>Topics: Importing data, Creating dashboards from services such as Salesforce, and Google Analytics - Shaping and Transforming Data with Business Calculations - Working with Tableau: Bringing in and Analysing Data- Understanding data connections, Visualizing Data, Data display options, Adding worksheets, Creating Dashboards: building stories with data, Advanced visual analytics, creating calculations, Publishing and sharing dashboards</p>				
Module 5	Interactive Visualization with Tableau		-	10 Sessions
<p>Topics: Filtering Dashboard Parameters, Filtering Data at Views, Creating And Managing Category Hierarchies, Interacting With Parameters, Data Sets, Framework And Process, Donut Charts, Motion Charts, Pareto, Time Series And Predictive Analytics, Python Integration With Tableau, Introduction To Tableau Server, Tableau Online, Sharing Dashboards, Ask Data And Explain Data Features</p>				
<p>Targeted Application & Tools that can be used: Lab, Case Studies, PPT, Videos and board & Chalk Method</p>				
<p>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</p> <ol style="list-style-type: none"> 31. Create an interactive PowerBI dashboard for the given HR recruitment and attrition dataset 32. Create an advanced business dashboard for Procurement using Tableau 				
<p>Reference Text book</p> <ol style="list-style-type: none"> 6. Tableau for Dummies; Molly Monsey, Paul Sochan; ISBN: 978-1-119-13483-1 7. Microsoft Power BI Dashboards Step by Step First Edition By pearson Errin O'Connor 				
<p>Reference</p> <ol style="list-style-type: none"> 11. Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer 12. Data Visualization For Dummies, Mico Yuk, Stephanie Diamond; ISBN: 978-1-118-50292-1 				

Topics relevant to EMPLOYABILITY : XXXXXX for **Employability through Experiential Learning Techniques**. This is attained through assessment component mentioned in course handout.

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

Course Code: BCH3020	Course Title: Block Chain Analytics	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Knowledge of Statistics • Knowledge of MS EXCEL 					
Anti-requisites	NIL					
Course Description	The course will enable the students to gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making. Students will become familiar with the processes needed to develop, report, and analyze business data. Students will learn how to use and apply Excel and Excel add-ins to solve business problems.					
Course Out Comes	<p>On successful completion of the course, the student shall be able to:</p> <p>CO 1: Recognize the importance of Block Chain. (Knowledge)</p> <p>CO 2: Explain the provisions of techniques and tools. (Comprehension)</p> <p>CO 3: Discuss the AI/ML solutions for various business problems. (Comprehension)</p> <p>CO 4: Identify the provisions that are a part of Data Analysis. (Comprehension)</p> <p>CO5: Identify the ethics of working. (Comprehension)</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Block Chain Analytics and attain Employability through Experiential Learning techniques .					
Course Content:						
Module 1	Introduction to Blockchain					9 Sessions
Topics: Backstory of Block Chain, What is Block Chain, Centralized vs. Decentralized systems, Layers of Block Chain: Application Layer, Execution Layer, Semantic Layer, Propagation Layer, Consensus Layer, Significance and limitations of Block Chain.						
Module 2	Block Chain functionality					8 Sessions
Topics: Lying the block Chain foundation, Cryptography, Game Theory, Block Chain Applications, Scaling Block Chain.						
Module 3	Block Chain for Business					8 Sessions

Topics: Block Chain Beliefs, Enterprise Block chain, The trailblazers: Founders, Scope, Motivation, Governance, Block Chain for Good: Reducing Foodborne illnesses, Eliminating Big data breaches, Preventing Counterfeiting, Application of Block chain in various sectors, Top-line growth through Block chain drive and competitive advantage for business.

Module 4	Implementing Blockchain Analytics in Business			8 Sessions
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Topics: Aligning Analytics with Business Goals, monetizing data, Exchanging and integrating data effectively, Installing the Blockchain Client, Installing the Test Blockchain.

Module 5	Professional and Ethical Principles in Block Chain			8 Sessions
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Topics: Classifying individuals, Identifying criminals, Classifying entities, Predicting behavior, Defining the desired outcome, Examining common privacy laws, Understanding and Satisfying Regulatory Requirements.

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

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

- 33. Prepare report on aligning blockchain data with real world processes.
- 34. Problem Solving: Doing a business case on app.

Text book
T1 "Beginning Block Chain", Bikramaditya Singhal, published by Apress

Reference
 R1 "Block Chain for Business", Nitin Gaur, published by Pearson
R2 "A Practical Guide to Block Chain and its Applications", Parikshit Jain, published by Bloomsburry

PU library link
<https://web.p.ebscohost.com/ehost/pdfviewer/pdfviewer?vid=4&sid=e923f687-b3d3-4193-b116-9234ac295adc%40redis>
<https://web.p.ebscohost.com/ehost/pdfviewer/pdfviewer?vid=6&sid=e923f687-b3d3-4193-b116-9234ac295adc%40redis>

Topics relevant to EMPLOYABILITY : XXXXXX for **Employability through Experiential Learning Techniques**. This is attained through assessment component mentioned in course handout.

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

Course Code: BCH3010	Course Title: Storing, Processing and Querying Business Data	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Understanding of data types and data structures • Basics of data preparation and data cleaning 					
Anti-requisites	Nil					
Course Description	This course covers storing, processing, and querying business data using SQL Server, helping students learn to design and implement database schemas, import and export data, and write advanced SQL queries for data analysis.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand the fundamentals of database systems, including data models, three-schema architecture, and data independence.</p> <p>CO2: Learn the essentials of data warehousing, including data governance, data quality, and data integration.</p> <p>CO3: Develop proficiency in SQL, including creating tables, manipulating data, and using joins and subqueries.</p> <p>CO4: Gain a solid foundation in ETL fundamentals, including extraction, transformation, and loading of data for business use.</p> <p>CO5 : Learn the basics of data mining, including data exploration and data mining techniques for uncovering valuable insights.</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Storing, Processing, querying business data and attain Employability through Experiential Learning techniques !					
Course Content:						
Module 1	Database System Concepts		-	9 Sessions		
<p>Topics: Introduction of Database – DBMS - Characteristics of database approach - Advantages of DBMS - Data models - Three schema architecture - The external level, the conceptual level and The internal level - Data Independence, Database languages and Interfaces - Roles of Database Administrator - Key-value pair databases - Document databases - Columnar Databases - Graph and spatial databases - Relational Model -Concepts, Characteristics</p>						

Module 2	Essentials of Data warehousing		-	8 Sessions
Topics: What is data warehouse - Difference between operational and data warehouse systems - What is a data model - Data warehousing environment - Need for data warehouses - Value of data warehouses - Data management - Data governance Data ownership - Data quality - Data cleaning - Data integration - Types of Data warehouse				
Module 3	SQL Queries		-	8 Sessions
Topics: Introduction to SQL - Data types - Constraints - Commands in SQL (Create table, Drop command, Alter command) - Queries in SQL - Statements in SQL (DDL, DML, DCL, DQL, TCL) - Features of SQL - Manipulation of data - Tables in SQL - Joins - Stored Procedures - Sub Query - Correlated Subquery - Views, Indexing the data, Clustered and Non Clustered Index, Bidirectional Index				
Module 4	ETL Fundamentals		-	8 Sessions
Topics: Extraction Transformation, Load, Business role of ETL, Testing ETL systems, Information access and delivery, OLAP databases, OLAP implementations				
Module 5	Basics of Data Mining		-	8 Sessions
Topics: Basics of Data mining, Introduction to data mining techniques, types of attributes, basics of Data exploration				
Targeted Application & Tools that can be used: Lab, Case Studies, PPT, Videos and board & Chalk Method				
Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:				
35. Develop a data warehouse in SQL Server that integrates and cleanses data from multiple sources, using SQL and ETL techniques to transform the data into a format suitable for analysis.				
36. Prepare a case-study to use data mining techniques to improve performance of Sales and Marketing				
Reference Text book				
8. SQL The Complete Reference, 3rd Edition, McGraw Hill Education by James Groff, Paul Weinberg, Andy Oppel				
Reference				
13. SQL Server 2017 Administration Inside Out First Edition Pearson Publication by William Assaf, Randolph West, Sven Aelterman, Mindy Curnutt				

Topics relevant to EMPLOYABILITY : XXXXXX for **Employability through Experiential Learning Techniques**. This is attained through assessment component mentioned in course handout.

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

Course Code: BCH3007	Course Title: AI-ML and its Business Applications-I Type of Course: Major Core	L- T- - P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Understanding of statistical modelling • Knowledge of Python programming 					
Anti-requisites	Nil					
Course Description	This course introduces the basics of Artificial Intelligence and Machine Learning, including the related models in Python. Students will gain an understanding of supervised and categorical supervised machine learning techniques, segmentation using clustering, and ensemble learning models like Random Forest and Boosting.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand Artificial Intelligence, its components and influence on business.</p> <p>CO2: Develop an understanding of the role of analytics using forecasting techniques, predictive analytics and leveraging optimization techniques.</p> <p>CO3: Develop an understanding of Supervised and Unsupervised Machine Learning concepts.</p> <p>CO4: Build predictive data models in Python.</p>					

	CO5: Deploy classification and clustering algorithms using Python.			
Course objective	The objective of the course is to familiarize the learners with the concepts of AL - ML and its Application - I and attain Employability through Experiential Learning techniques .			
Course Content:				
Module 1	Introduction to AI		-	9 Sessions
Topics: What is AI, Components of AI, Introduction to ML, Types of ML, Influence of AI-ML on Business, how to get started on Ai, A typical AI & ML process, Introduction to deep learning				
Module 2	Supervised Machine Learning Techniques		-	8 Sessions
Topics: Supervised Machine Learning – Basics of linear regression - Working with simple linear regression - Multiple regression - Model building - Non-linear regression - Line estimation - Non-linear models - Line estimation - Application for regression - Logistic regression models - Principles of Decision trees - Building Decision trees - Cart, C5.0 and CHAID trees - Prediction by decision trees - Applications of Decision Trees				
Module 3	Categorical Supervised Machine Learning Techniques		-	8 Sessions
Topics: Introduction to Bayesian theorem - Bayesian classification models - Application of Bayesian models - Introduction to Support vector Machines - SVM algorithms - Linear support vector machines - Kernel function - Prediction using SVM models				
Module 4	Segmentation using Clustering		-	8 Sessions
Topics: Introduction to clustering - Agglomerative Hierarchical clustering - Clustering by similarity aggregation - K- Means clustering - Applications of clustering				

Module 5	Random Forest & Boosting		-	8 Sessions		
Topics: Ensemble learning and Models - Bagging and Random forest - boosting algorithm - Adaboost - Gradient boosting machines and interpretation						
Targeted Application & Tools that can be used: Lab, PPT, Videos and board & Chalk Method						
Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:						
37. Develop a machine learning model for predicting customer churn, using supervised machine learning techniques such as logistic regression and decision trees, and validate the model's accuracy using test data.						
38. Build a segmentation model for a customer database, using clustering techniques like K-means, hierarchical clustering, and similarity aggregation. Apply the model to target specific segments with tailored marketing campaigns						
Reference Text book						
9. Data Science and Machine Learning using Python by Dr Reema Thareja, McGraw Hill;						
Reference						
14. Machine Learning with Python for Everyone, by Mark Fenner, ISBN: 978-9353944902						
15. Machine Learning, 1e, by Saikat Dutt, Subramanian Chandramouli, Amit Kumar Das Pearson publications						
Topics relevant to EMPLOYABILITY : XXXXXX for Employability through Experiential Learning Techniques . This is attained through assessment component mentioned in course handout.						
Catalogue prepared by	Prof. Praisly Thomas					
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024					
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024					
Course Code: BCH3008	Course Title: AI-ML and its Business Applications - II	L- T - P- C	3	0	0	3
Version No.	1.0					

Course Pre-requisites	<ul style="list-style-type: none"> • Basic understanding of statistics and programming concepts • Familiarity with business operations and data analysis techniques 			
Anti-requisites	Nil			
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	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Comprehend the impact of Artificial Intelligence in various business domains.</p> <p>CO2: Determine how to optimize AI and apply the learnings to use case.</p> <p>CO3: Understand and apply various methods of using Artificial Intelligence to the various components of business functions.</p> <p>CO4: Analyze data and develop predictive models for healthcare, supply chain, finance, marketing, and HR applications.</p> <p>CO5: Identify emerging trends and technologies in AI and analytics and their potential impact on different industries.</p>			
Course objective	The objective of the course is to familiarize the learners with the concepts of AL - ML and its Application - and attain Employability through Experiential Learning techniques .			
Course Content:				
Module 1	AI and Analytics in Healthcare		-	9 Sessions
Topics: AI-driven Clinical Decision Support - Predictive Analytics for Population Health Management - Machine Learning for Diagnostic Imaging - Automated Disease Detection and Monitoring				
Module 2	AI and Analytics in Supply Chain		-	8 Sessions
Topics: Emerging trends in Supply Chain, Business case for analytics in Supply Chain, Applications of analytics in Supply Chain - Inventory and Warehouse management, Demand Forecasting				

Module 3	AI and Analytics in Finance		-	8 Sessions
Topics: Changing landscape of finance, Role of analytics in Finance, Types of finance data and its source, using analytics for communicating KPI, Application of forecasting techniques, use of predictive analytics, Leveraging optimization techniques				
Module 4	AI and Analytics in Marketing		-	8 Sessions
Topics: Explore the impact of Ai in marketing, application of AI in customer journey, application of Ai in media optimization				
Module 5	AI and Analytics in HR		-	8 Sessions
Topics: Emerging trends in HR, Business case for analytics in HR, Applications of analytics in HR – recruitment, L&D, measuring employee engagement, compensation mgmt., Using CRISP DM for problem solving, working with HR metrics				
Targeted Application & Tools that can be used: Lab, Case Studies, PPT, Videos and board & Chalk Method				
Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:				
39. Develop an AI model that uses patient data to predict health outcomes and identify opportunities for early intervention.				
40. Prepare a business case to implement AI in HR to improve employee retention.				
Reference Text book				
10. AI and Analytics: Accelerating Business Decisions; Sameer Dhanrajani; ISBN: 9788126573035				
Reference				
16. Big Data MBA: Driving Business Strategies with Data Science; Bill Schmarzo; ISBN: 978-1-119- 18111-8				
Topics relevant to EMPLOYABILITY : XXXXXX for Employability through Experiential Learning Techniques . This is attained through assessment component mentioned in course handout.				
Catalogue prepared by	Prof. Praisya Thomas			

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

Course Code: BCH3009	Course Title: Distributed Big Data Processing and Cloud Platforms	L- T - P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic knowledge of data storage concepts. • Familiarity with programming concepts and basic coding skills 					
Anti-requisites	Nil					
Course Description	This course provides an overview of big data, its characteristics, and its business applications. Students will learn about various technologies used for handling big data, as well as fundamentals and services of cloud computing. The course also covers the roles of cloud computing, virtualization, and in-memory computing in handling big data.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand the fundamental concepts of distributed big data processing and cloud platforms.</p> <p>CO2: Apply the knowledge and tools necessary to develop big data applications in a distributed and cloud environment.</p> <p>CO3: Analyze and design distributed big data systems.</p> <p>CO4: Evaluate and compare different distributed architectures and cloud computing services.</p> <p>CO5 : Understand of the challenges related to distributed and cloud computing.</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Distributed Big Data Processing and Cloud Platforms and attain Employability through Experiential Learning techniques .					
Course Content:						

Module 1	Introduction to Big Data		-	9 Sessions
Topics: Big Data as a popular trend in the IT industry, Overview of Big Data , Big Data characteristics, Data types and application of Big data, Career opportunities of Big Data				
Module 2	Business Application of Big Data		-	8 Sessions
Topics: Business applications of Big Data, Social network data application, Business intelligence and product development, application of Big Data in financial fraud detection, Big Data uses in retail industry				
Module 3	Technologies for Handling Big Data		-	8 Sessions
Topics: Overview of technical infrastructures that facilitate big data, Distributed and parallel computing techniques, Roles of cloud computing, Virtualization and in-memory computing, Big Data technological framework- Hadoop				
Module 4	Fundamentals of Cloud Computing		-	8 Sessions
Topics: Introduction to cloud computing, Types of Cloud Computing, Benefits of Cloud Computing, Cloud Computing Architectures, Cloud Computing Security, Exploring Infrastructure as a Service (IaaS), Platform as a Service (PaaS) and Software as a Service (SaaS)				
Module 5	Cloud Computing Services		-	8 Sessions
Topics: Categorization of the various service types, Drivers of Cloud Solutions, key players in the cloud industry, Amazon Web Services, Microsoft Azure, Google Cloud Platform, Cloud Computing Tools, Hadoop, Docker, Kubernetes				
Targeted Application & Tools that can be used: Lab, PPT, Videos and board & Chalk Method				
Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:				
41. Collect, store and process social media data using Hadoop				
42. Build a fraud detection system for financial transactions using big data technologies such as Hadoop				
Reference Text book				
11. Hadoop 2 Quick-Start Guide: Learn the Essentials of Big Data Computing in the Apache Hadoop 2 Ecosystem, by Eadline – Pearson Education India				
12. Pragmatic AI An Introduction to Cloud-Based Machine Learning by Noah Gift By Pearson: ISBN: 978-9389342451				
Reference				

<p>17. Big Data, Black Book: Covers Hadoop 2, Mapreduce, Hive, Yarn, Pig, R And Data Visualization by DT Editorial Services. ISBN: 978-8184891430</p> <p>18. Cloud Computing: A Practical Approach for Learning and Implementation, by Srinivasan</p>	
<p>Topics relevant to EMPLOYABILITY : XXXXXX for Employability through Experiential Learning Techniques. This is attained through assessment component mentioned in course handout.</p>	
Catalogue prepared by	Prof. Praisy Thomas
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: BCH2001	Course Title: Basics of Financial Accounting	L-	4	T-	0	P-	0	C	4
Version No.	1.0								
Course Pre-requisites	<ul style="list-style-type: none"> • Business Fundamentals: Students may be required to have completed introductory courses in accounting, finance, marketing, and management to have a basic understanding of business principles and practices. • Accounting Fundamentals: Students may be required to have completed introductory courses in financial accounting and managerial accounting to have a basic understanding of financial statements and the accounting cycle. 								
Anti-requisites	Nil								
Course Description	The goal of this course is to enable students to understand the basics of financial accounting and US GAAP.								

Course Out Comes	On successful completion of the course the students shall be able to: CO1: To discuss and explain key Accounting Concepts and Conventions. CO2: To maintain Books of Accounts and record transactions CO3: To maintain various schedules to financial statements CO4: To prepare financial statements from trial balance CO5 : To use modern technology in accounting			
Course objective	The objective of the course is to familiarize the learners with the concepts of Basics of Financial Accounting and attain Employability through Problem Solving Methodologies.			
Course Content:				
Module 1	Introduction to Financial Accounting & GAAP (Generally Accepted Accounting Principles):	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	15 sessions
Topics: Meaning and Objectives of Financial Accounting, Types of Accounting, Users of Financial Statements, Types of Business Entities, Define and Understand the Accounting Concepts of Money Measurement, Business Entity, Going Concern, Matching, Accounting Period, Double-Entry Concept, Cost Concept, Full Disclosure, Define and Understand the Accounting Conventions of Convention of Consistency, Conservatism, Disclosure and Materiality.				
Module 2	Double-entry Accounting, Subsidiary Books & Trial balance	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 Sessions
Topics: Double-Entry Accounting, Ledger Accounts, Books of Prime Entry and Journals, the Accounting Equation, Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Cash Book, Bills Receivable Book, Bills Payable Book, Journal Proper, How to Prepare a Trial Balance, Methods of Preparing Trial Balance, Errors which can and cannot be located by a Trial Balance.				

Module 3	Depreciation & Bank Reconciliation Statement	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 Sessions
Topics: Concept, Need and Factors affecting Depreciation, Depreciation Methods, Accounting Treatment of Depreciation, need for a Reconciliation Statement, Preparing a Bank Reconciliation Statement.				
Module 4	Financial Statements	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 Sessions
Topics: Preparation of Trading And Profit & Loss from the Trial Balance, Preparation of Balance Sheet, Adjustment Entries Relating to Outstanding Expenses, Prepaid Expense, Accrued Income, Provisions, Interest on Capital and Drawing.				
Module 5	Accounting Errors & Overview of Computerized Accounting System			10 Sessions
Topics: Types of Accounting Errors, the Rectification of Accounting Errors, Suspense Account, Features, Advantages and Limitations of a Computerized Accounting System, Accounting Packages and Consideration for their Selection, Integration of Accounting Information Systems with the Management Information System.				
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:				
43. □Harvard Business Publishing Education – Case studies on Basic accounting principles				
Reference				

Text book	
13. Part 1: Financial Planning, Performance & Analytics. Miles Education. 14. Part 1: Financial Planning, Performance & Analytics. Hock International.	
Reference	
19. Financial Accounting by S.N. Maheshwari 20. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill 21. Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson	
Topics relevant to EMPLOYABILITY : XXXXXX for Employability through Experiential Learning Techniques . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Madan MG Assistant professor Miles Education Rhea Mariam Zenu Manager - Academics Miles Education
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: MAH2001	Course Title: FINANCIAL PLANNING AND PERFORMANCE Type of Course: Discipline Elective Theory	L- T - P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Business Fundamentals: Students may be required to have completed introductory courses in accounting, finance, marketing, and management to have a basic understanding of business principles and practices. • Accounting Fundamentals: Students may be required to have completed introductory courses in financial accounting and managerial accounting to have a basic understanding of financial statements and the accounting cycle. 					

Anti-requisites	Nil			
Course Description	Management accountants should be able to understand, plan and execute the information required to prepare a company's overall strategy, short-term and long-term goals. The goal of this course is to help the student understand strategic planning, basic budgeting concepts and forecasting techniques. It also describes tools that incorporate both financial and non-financial measures to aid an organization in matching its planning to its overall strategy.			
Course Out Comes	On successful completion of the course the students shall be able to: CO1: To understand strategic planning and methodologies to develop successful plan that help in achieving the long-term mission of the organization. CO2: To relate to the various budgeting concepts and methodologies to successfully prepare budgetary statement. CO3: To analyse forecasting techniques and interpret annual profit plan to better provide projections. CO4: To compare the budgeted costs with the actual performance and analyse the variances. CO5 : To understand the purpose of allocation of costs and profits to responsibility centres and various organizational segments, understand KPIs.			
Course objective	The objective of the course is to familiarize the learners with the concepts of Financial Planning and performance and attain Employability through Problem Solving Methodologies .			
Course Content:				
Module 1	STRATEGIC PLANNING & PERFORMANCE	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	15 Sessions
Topics: Analysis of External and Internal Factors affecting Strategy - Long-Term Mission and Goals - Alignment of Tactics with Long-Term Strategic Goals - Strategic Planning Models and Analytical Techniques - Characteristics of Successful Strategic Planning Process.				

Module 2	BUDGETING CONCEPTS & METHODOLOGIES	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 Sessions
Topics: Operations and Performance Goals - Characteristics of a Successful Budget Process - Resource Allocation - Annual Business Plans (Master Budgets) - Project Budgeting - Activity-Based Budgeting - Zero-Based Budgeting - Continuous (Rolling) Budgets - Flexible Budgeting - Annual Profit Plan and Supporting Schedules - Operational Budgets - Financial Budgets - Capital Budgets - Pro Forma Income - Financial Statement Projections - Cash Flow Projections.				
Module 3	FORECASTING TECHNIQUES	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 Sessions
Topics: Simple Regression Equation – Multiple Regression Equation and Use in Forecasting – Calculation of Result of Simple Regression Equation - Learning Curve Analysis – Cumulative Average Time Learning Model – Benefits and Shortcomings of Regression Analysis and Learning Curve Analysis - Expected Value of Random Variables – Benefits and Shortcomings of Expect Value Techniques – Probability Values to Estimate Future Cash Flows.				
Module 4	COST AND VARIANCE MEASURES	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 Sessions
Topics: Comparison of Actual to Planned Results - Use of Flexible Budgets to Analyse Performance - Management by Exception - Use of Standard Cost Systems - Analysis of Variation from Standard Cost Expectations.				

Module 5	RESPONSIBILITY CENTRES, REPORTING SEGMENTS & PERFORMANCE MEASURES			10 Sessions
<p>Topics: Types of Responsibility Centres - Transfer Pricing - Reporting of Organizational Segments - Product Profitability Analysis - Business UNIT Profitability Analysis - Customer Profitability Analysis - Return on Investment - Residual Income - Investment Base Issues – Key Performance Indicators (KPIs) - Balanced Scorecard</p>				
<p>Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</p>				
<p>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</p> <ol style="list-style-type: none"> 44. <input type="checkbox"/> Prepare the operational and financial budget to launch a new business for an organization. 45. <input type="checkbox"/> Study of a company’s annual budget, compare to actual performance and present a summary. 46. <input type="checkbox"/> Conduct a strategic planning exercise for an organization. 47. <input type="checkbox"/> Prepare a cash flow forecast for a given scenario such that you can predict the month end bank balance for every month of the year. 48. <input type="checkbox"/> Conduct a SWOT analysis for an organization and leverage the opportunities to turn into strengths. Identify the weaknesses and threats to nullify damage or use them to your advantage. 49. <input type="checkbox"/> List the KPIs for a manufacturing concern. 				
<p>Reference Text book</p> <ol style="list-style-type: none"> 15. Part 1: Financial Planning, Performance & Analytics. Miles Education. 16. Part 1: Financial Planning, Performance & Analytics. Hock International. 				
<p>Reference</p> <ol style="list-style-type: none"> 22. Wheelen, T., Hunger, J. D., Hoffman, A. N., Bamford, C. Strategic Management and Business Policy: Globalization, Innovation and Sustainability. Pearson, 23. Blocher, E., Stout, D., Juras, P., Cokins, G. Cost Management: A Strategic Emphasis. McGraw Hill. 24. Horngren, C., Datar, S., Rajan, M. Cost Accounting: A Managerial Emphasis. Pearson. 25. Anderson, D., Sweeney, D., Williams, T., Camm, J., Cochran, J. Quantitative Methods for Business. Cengage Learning. 				

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

Catalogue prepared by	Madan MG Assistant professor Miles Education Rhea Mariam Zenu Manager - Academics Miles Education
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: MAH2011	Course Title: FINANCIAL ANALYTICS AND CONTROL Type of Course: Discipline Elective Theory	L- T-P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Business Fundamentals: Students may be required to have completed introductory courses in accounting, finance, marketing, and management to have a basic understanding of business principles and practices. • Accounting Fundamentals: Students may be required to have completed introductory courses in financial accounting and managerial accounting to have a basic understanding of financial statements and the accounting cycle. • Understanding of basic information technology concepts such as computer hardware, software, networks, and databases. 					
Anti-requisites	Nil					
Course Description	<p>This course assists the learners to understand the significance & relevance of information systems in an organization and the importance of having a robust enterprise resource planning system within the organization. This will also help TO develop an understanding of the various cost measurement concepts and identify and evaluate the different types of costing systems. Learners also understand the role of supply chain management and the concepts in the internal control framework provided by the COSO (Committee of Sponsoring Organizations of the Treadway Commission)</p>					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: To understand strategic planning and methodologies to develop successful plan that help in achieving the long-term mission of the organization.</p> <p>CO2: To relate to the various budgeting concepts and methodologies to successfully prepare budgetary statement.</p> <p>CO3: To analyse forecasting techniques and interpret annual profit plan to better provide projections.</p> <p>CO4: To compare the budgeted costs with the actual performance and analyse the variances.</p> <p>CO5 : To understand the purpose of allocation of costs and profits to responsibility centres and various organizational segments, understand KPIs.</p>					

Course objective	The objective of the course is to familiarize the learners with the concepts of Financial Analytics and Control and attain Employability through Problem Solving Methodologies .			
Course Content:				
Module 1	INFORMATION SYSTEMS AND DATA GOVERNANCE	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 sessions
Topics: Accounting Information Systems - Enterprise Resource Planning Systems - Enterprise Performance Management Systems - Data Policies and Procedures - Life Cycle of Data - Controls against Security Breaches.				
Module 2	TECHNOLOGY-ENABLED FINANCE TRANSFORMATION AND DATA ANALYTICS	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 sessions
Topics: Systems Development Life Cycle - Process Automation - Innovative Applications - Business Intelligence - Data Mining - Analytic Tools - Data Visualization.				
Module 3	COST MEASUREMENT CONCEPTS	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 sessions
Topics: Cost Behaviour and Cost Objects - Actual and Normal Costs - Standard Costs - Absorption (Full) Costing - Variable (Direct) Costing - Joint and by-Product Costing- Job Order Costing - Process Costing - Activity-Based Costing - Life-Cycle Costing - Fixed and Variable Overhead Expenses - Plant-Wide Versus Departmental Overhead -Determination of Allocation Base - Allocation of Service Department Costs.				
Module 4	SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	10 sessions

Topics: Lean Manufacturing - Enterprise Resource Planning (ERP) - Theory of Constraints and Throughput Costing - Capacity Management and Analysis - Value Chain Analysis - Value-Added Concepts - Process Analysis - Activity-Based Management - Continuous Improvement Concepts - Best Practice Analysis - Cost of Quality Analysis - Efficient Accounting Processes.

Module 5	SYSTEMS CONTROLS AND SECURITY MEASURES			10 sessions
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Topics: Internal Control Structure and Management Philosophy - Internal Control Policies for Safeguarding and Assurance - Internal Control Risk - COSO Control Components - ERM Policies and Procedures - Corporate Governance & Responsibilities - Audit Risk - External Audit Requirements - General accounting systems controls - Application and transaction controls - Network Controls - Backup Controls - Business Continuity planning

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:

50. Develop a presentation on Accounting Information System explaining while AIS is important, the role it plays in enhancing the value of a business, its functions and provide examples on real-time adaptations of AIS across various companies.
51. Identify three product and service company use cases and develop a presentation on the role data analytics played in these organizations.
52. Understand the cost structure of an organization and, based on behaviour, help categorize the costs and analyse them.
53. Understand the risks and internal controls of an organization and prepare a risk control matrix. Study SOP for a core company process (Purchase, Marketing etc) and prepare a risk-control matrix.
54. Understand and simulate a demand forecasting model that serves as a tool to support production planning and inventory management.
55. Discuss the existing internal control system of the revenue department of an organization.

**Reference
Text book**

17. Part 1: Financial Planning, Performance & Analytics. Miles Education.
18. Part 1: Financial Planning, Performance & Analytics. Hock International.

Reference

26. Blocher, E., Stout, D., Juras, P., Cokins, G. Cost Management: A Strategic Emphasis. McGraw Hill.
27. Horngren, C., Datar, S., Rajan, M. Cost Accounting: A Managerial Emphasis. Pearson.

28. Simkin, M. Core Concepts of Accounting Information Systems. Wiley.
29. Bodnar, G., Hopwood, W. Accounting Information Systems. Pearson.
30. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, (2017) Enterprise Risk Management - Integrated Framework.
31. Bodnar, G., Hopwood, W. Accounting Information Systems. Pearson.
32. Alexander, M. Excel Power Pivot & Power Query for Dummies. Wiley.
33. Prasad, R. N., Acharya, S. Fundamentals of Business Analytics (2nd Edition) Wiley.

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

Catalogue prepared by	<p>Madan MG Assistant professor Miles Education</p> <p>Rhea Mariam Zenu Manager - Academics Miles Education</p>
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: MAH2007	Course Title: STRATEGIC FINANCIAL MANAGEMENT - I Type of Course: Discipline Elective Theory	L- T - P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Business Fundamentals: Students may be required to have completed introductory courses in accounting, finance, marketing, and management to have a basic understanding of business principles and practices. • Accounting Fundamentals: Students may be required to have completed introductory courses in financial accounting and managerial accounting to have a basic understanding of financial statements and the accounting cycle. 					
Anti-requisites	Nil					
Course Description	Management accountants should be able to understand financial statement analysis and analytical techniques used by external investors to evaluate companies and better understand a company's competitive position. They should also understand different financial instruments and economic risks and benefits involved to help make prudent investment decisions to help ensure the financial stability of any firm.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: To understand and analyse common size financial statement.</p> <p>CO2: To be able to complete financial statement analysis through financial ratio calculations and profitability analyses.</p> <p>CO3: To identify the relationship between risk and return and utilize the knowledge of long-term financial management and to examine financial markets and regulations.</p> <p>CO4: To analyse working capital management and short-term credit management.</p> <p>CO5 :To explain mergers and acquisitions, bankruptcy, and corporate restructuring.</p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of Strategic Financial Management - I and attain Employability through Problem Solving Methodologies.					
Course Content:						
Module 1	FINANCIAL STATEMENT ANALYSIS AND	MCQs/Case Study	-Solving sums as per LMS	9 Sessions		

	PROFITABILITY ANALYSIS		-IMA Case Studies for respective topic	
<p>Topics: Common Size Financial Statements - Common Base Year Financial Statements - ROA and ROE - Return on Total Assets - Factors in Measuring Income - Source, Stability and Trends of Sales and Revenue - Relationship between Revenue and Receivables and Revenue and Inventory - Effect on Revenue due to Changes in Revenue Recognition and Measurement Methods - Cost of Sales Analysis - Variation Analysis - Calculation and Interpretation of Sustainable Equity Growth.</p>				
Module 2	FINANCIAL RATIOS AND SPECIAL ISSUES	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	8 Sessions
<p>Topics: Liquidity (Current, Quick, Cash, Cash Flow, Net Working Capital) - Leverage (Solvency, Operating, Finance, Debt to Equity, Debt to Total Assets, Fixed Charge Coverage, Interest Coverage, Cash Flow to Fixed Charge), Activity (Receivable Turnover, Inventory Turnover, A/P Turnover, Days Sales Outstanding, Days Inventory Outstanding, Days Purchases, Asset Turnover. Cash Cycle) - Profitability (Gross Profit, Net Profit, EBITDA, ROA, ROE), Market (Market/Book, P/E, Book Value Per Share, Basic and Diluted Earnings per Share, Earnings Yield, Dividend Yield, Dividend Payout Ratio) - Special Issues (Impact of Foreign Operations, Effects of Changing Prices and Inflation, Impact of Changes in Accounting Treatment, Accounting and Economic Concept of Value and Income, Earning Quality).</p>				
Module 3	LONG-TERM FINANCIAL MANAGEMENT & RAISING CAPITAL	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	8 Sessions
<p>Topics: Calculating Return - Types of Risk - Relationship between Risk and Return - Term structure of Interest rates - Types of Financial Instruments - Cost of Capital - Valuation of Financial Instruments - Raising Capital: Financial Markets and Regulation - Market Efficiency - Financial Institutions - Initial and Secondary Public Offerings - Dividend Policy and Share Repurchases - Lease Financing.</p>				
Module 4	WORKING CAPITAL MANAGEMENT	MCQs/Case Study	-Solving sums as per LMS -IMA Case Studies for respective topic	8 Sessions

Topics: Working Capital Management: Working Capital Terminology - Cash Management - Marketable Securities Management - Accounts Receivable Management - Inventory Management - Types Of Short-term Credit - Short-term Credit Management.

Module 5	CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE			8 Sessions
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Topics: Mergers and Acquisitions - Bankruptcy - Other Forms of Restructuring - Fixed, Flexible, and Floating Exchange Rates - Managing Transaction Exposure - Financing International Trade.

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:

56. Identify the factors affecting the decisions of a finance manager relating to financing, investment, dividends and working capital management.
57. Prepare a presentation on various short term and long terms sources of raising capital and present the risks, advantages and disadvantages of those sources.
58. Prepare an aging schedule of debtors of an organization.
59. Understand the working capital of an organisation using various ratios and prepare a summary.
60. Download a public company's financial statements prepared per US GAAP, conduct ratio analysis and draw your conclusions.
61. Develop common size income statement and balance sheet of two popular product companies.
62. Conduct an in-depth financial statement analysis of the top 5 publicly traded technology companies to gain an insight into the industry.
63. Analyse 5 of the top M&A deals over the last 12 months and list down the synergies driven in the deal.

**Reference
Text book**

19. Part 2: Strategic Financial Management. Miles Education.
20. Part 2: Strategic Financial Management. Hock International.

Reference

34. Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon, 2012 Interpretation and Application of International Financial Reporting Standards, John Wiley & Sons, Hoboken, NJ, 2017.
35. Gibson, C. (2014) Financial Reporting & Analysis. South-Western Cengage Learning

36. Subramanyam, K. R., Wild, J. (2014) Financial Statement Analysis. McGraw Hill
37. Brealey, R., Myers, S., Allen, F. (2014) Principles of Corporate Finance. McGraw Hill
38. Van Horn, J., Wachowicz, J. (2010) Fundamentals of Financial Management. Pearson

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

Catalogue prepared by	Madan MG Assistant professor Miles Education Rhea Mariam Zenu Manager - Academics Miles Education
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: MAH2008	Course Title: STRATEGIC FINANCIAL MANAGEMENT - II Type of Course: Discipline Elective Theory	L- T - P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Financial Analysis: Analysis of financial statements, ratio analysis, and financial forecasting. Capital Budgeting: Techniques for evaluating and selecting investment projects, such as net present value, internal rate of return, and payback period. 					
Anti-requisites	Nil					
Course Description	Management accountants should be able to demonstrate and understanding of cost, volume analysis and how it is used to examine the behavior of total revenues/costs. They should be able to apply capital budgeting to make investment decisions. They					

	should also be able to understand the enterprise risk management framework and addresses the elements and application of the IMA Statements of Ethical Professional Practice.			
Course Out Comes	On successful completion of the course the students shall be able to: CO 1 To recall cost volume profit analysis and breakeven point CO 2 To understand marginal, sunk and opportunity costs CO 3 To demonstrate understanding of pricing methodologies CO 4 To demonstrate understanding of enterprise risk management CO 5 To identify a system of investment decision and develop stages of capital budgeting CO 6 To understand the importance of ethics for management accounting and financial management professionals			
Course objective	The objective of the course is to familiarize the learners with the concepts of Strategic Financial Management - II and attain Employability through Problem Solving Methodologies.			
Course Content:				
Module 1	DECISION ANALYSIS	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	9 Sessions
Topics: Cost/Volume/Profit Analysis - Breakeven Analysis - Profit Performance and Alternative Operating Levels - Analysis of Multiple Products.				
Module 2	MARGINAL ANALYSIS	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
Topics: Sunk Costs, Opportunity Costs and other Related Concepts - Marginal Costs and Marginal Revenue- Special Orders and Pricing - Make Versus Buy - Sell or Process Further- Add or Drop a Segment - Capacity Considerations.				
Module 3	PRICING & ENTERPRISE RISK MANAGEMENT	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
Topics: Pricing Methodologies - Target Costing - Elasticity of Demand - Product Life Cycle Considerations - Market Structure Considerations - Types of Risk - Risk Identification and Assessment - Risk Mitigation Strategies - Managing Risk.				
Module 4	INVESTMENT DECISIONS	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions

Topics: Capital Budgeting Process: Stages of Capital Budgeting - Incremental Cash Flows - Income Tax Considerations - Net Present Value, Internal Rate of Return, Comparison of NPV and IRR - Payback and Discounted Payback - Risk Analysis in Capital Investment.

Module 5	PROFESSIONAL ETHICS	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
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Topics: Business Ethics - Ethical Considerations for Management Accounting and Financial Management Professionals - Ethical Considerations for the Organization - Sustainability and Social Responsibility.

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:

64. Financial analysis of a company: Choose a publicly traded company and analyze its financial statements to assess its financial performance and health. Develop a comprehensive financial analysis report, including an assessment of the company's liquidity, profitability, solvency, and efficiency ratios.

65. Capital budgeting analysis: Evaluate investment opportunities for a company by analyzing potential capital projects. Develop a comprehensive capital budgeting analysis report, including an assessment of the project's cash flows, risk and return analysis, net present value, internal rate of return, and payback period.

Reference

Text book

1. Part 2: Strategic Financial Management. Miles Education.
2. Part 2: Strategic Financial Management. Hock International.

Reference

1. Blocher, E., Stout, D., Juras, P., Cokins, G. Cost Management: A Strategic Emphasis. McGraw Hill.
2. Horngren, C., Datar, S., Rajan, M. Cost Accounting: A Managerial Emphasis. Pearson.
3. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, (2017) Enterprise Risk Management - Integrated Framework.
4. Brealey, R., Myers, S., Allen, F. Principles of Corporate Finance. McGraw Hill.
5. Van Horn, J., Wachowicz, J. Fundamentals of Financial Management. Pearson.

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

Catalogue prepared by	Madan MG Assistant professor Miles Education Rhea Mariam Zenu Manager - Academics Miles Education
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3099	Course Title: Forensic Accounting and Corporate Fraud Management	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Good knowledge of Forensic Accounting and Corporate Fraud Management. • Knowledge about Business world 					
Anti-requisites	Nil					
Course Description	This course provides a foundation for Introduction to Forensic Accounting, planning a forensic investigation, Conducting the forensic investigation, Overview of financial crime and Fraud risk management. These will set the stage for understanding the Forensic Accounting and Corporate Fraud Management landscape and ecosystem and grappling with the potential direction of future change.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Define the meaning of Forensic Accounting. CO2: Discuss a Forensic Investigation program. CO3: Prepare the Forensic investigation Report. CO4: Describe different types of Financial Crimes. CO5: Describe the different methods of Fraud Risk Management.					

Course objective	The objective of the course is to familiarize the learners with the concepts of Forensic Accounting and Corporate Fraud Management and attain Employability through Problem Solving Methodologies .			
Course Content:				
Module 1	Introduction to Forensic Accounting	Case Study	Case Study and Class discussion	9 Sessions
Topics: INTRODUCTION TO FORENSIC ACCOUNTING - Meaning of Forensic Accounting - Distinguishing Fraud Examination and Forensic Accounting - Overview of the roles and responsibilities of fraud examiners -Overview of the roles and responsibilities of forensic accountants - Professional standards governing forensic accountants/fraud examiners - Applicable legislation and regulatory requirements				
Module 2	Planning a forensic investigation	Group Discussion	Group discussion on latest research articles	8 Sessions
Topics: Investigation Methodology-Governance over forensic investigations-Stakeholders identification and constitution-Assembling an investigation team-Confidentiality and security considerations-Goals and scope of the investigation-The fraud theory approach-Adaptive process analysis-Designing an investigation program				
Module 3	Conducting the forensic investigation	Problem Solving	Problem Solving methods of collecting of Evidence followed by different companies.	8 Sessions
Topics: Evidence collection - Organization sources of information - non-organization sources of information - Discovery process-The interview process: effective interview techniques-Evidence preservation and documentation- Evidence analysis.				
Module 4	Overview of financial crime	Case Study	Case Study and Class discussion	8 Sessions
Topics: The prevalence of financial crime-Different types and channels of financial crime - Types of financial crime -Fraud-Bribery and corruption- Money laundering				

and terrorism financing-Types of fraud -Accounting Fraud-Asset misappropriation
-Consumer Fraud-Data theft -Tax fraud

Module 5	Fraud risk management	Case Study	Case Study and Class discussion	8 Sessions
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Topics: Fraud risk governance - Roles and responsibilities within an organization-
Fraud risk assessment - Identify fraud risk scenarios - Assessment: likelihood and
impact-Fraud risk mitigation - Preventive controls - Detective controls

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:**

66. Group Discussion

67. Case Study -<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JFC-03-2022-0068/full/html> <https://dl.acm.org/doi/10.1145/3344334>

**Reference
Text book**

21. Forensic accounting-John Taylor.

Reference

R1. Forensic Accounting and fraud investigation for Non-experts-Howard
Silverstone & Michael Sheetz

R2. Forensic Accounting and Fraud Examination-Richard Riley and Joseph T Wells

R3. Essentials of Forensic Accounting by Mary- Jo Kranacher

R4. Forensic Accounting and Fraud Examination Fourth Edition Tommie W
Singleton and Aaron J Singleton. R5. Criminal Financial Investigations-The use of
Forensic Accounting Techniques and indirect Methods of Proof

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

<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/02686909710185206/full/html>

<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/ARJ-04-2015-0047/full/html>

E resources:

NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.	
Topics relevant to EMPLOYABILITY : XXXXXX for Employability through Problem Solving Methodologies . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr.K.Balaji, Assistant Professor, School of Commerce.
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: MAH2009	Course Title: Information Systems & Controls (ISC)	L - T - P - C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic computer literacy and proficiency in using common software applications such as word processors, spreadsheets, and presentation software. • Understanding of basic information technology concepts such as computer hardware, software, networks, and databases. 					
Anti-requisites	Nil					
Course Description	<p>Information security and risk management: Understanding the importance of information security, assessing risks, and implementing effective security controls to protect information assets.</p> <p>Information systems control frameworks: Understanding different control frameworks such as COBIT, COSO, and ISO, and how they can be used to manage risks and control information systems.</p>					

Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand the regulatory requirements and the corporate governance structure to be followed by public companies.</p> <p>CO2: Analyze the effect of microeconomic concepts on businesses.</p> <p>CO3: Analyze the effect of macroeconomic concepts on businesses.</p> <p>CO4: Analyze the effect of economic environment on strategy.</p> <p>CO5: Understand the characteristics of IT systems.</p> <p>CO6: Understand the evolving role of IT in business, internal control and auditing.</p>			
Course objective	<p>- The objective of the course is to familiarize the learners with the concepts of Information Systems and Control and attain Employability through Problem Solving Methodologies.</p>			
Course Content:				
Module 1	Corporate Governance	MCQs/Case Study	<p>-Solving sums as per LMS</p> <p>-Case Studies for respective topic</p>	9 Sessions
<p>Topics: Corporate law, state & federal statutes, common law, internal law, articles of incorporation, bylaws of the corporation, shareholders' rights, board of directors, forms of executive compensation, base salary, executive compensation, Monitoring devices, board of directors, different committees, stock exchanges, internal auditors, external auditors, securities analysts, credit rating agencies, attorneys, SEC, Sarbanes-Oxley Act-2002, other acts, Regulatory pronouncements, COSO Internal Control Framework, Objectives of internal control, components, limitations, regulations, COSO ERM framework, overview and components of ERM, assessing ERM</p>				
Module 2	Microeconomics	MCQs/Case Study	<p>-Solving sums as per LMS</p> <p>-Case Studies for respective topic</p>	8 Sessions
<p>Topics: Demand Curve, Demand curve shifts - Positive and Negative Shifts, Factors resulting in shift in demand curve - Price of substitute goods, Consumer income, Size of the market, Expectation of price increase, Price of complement goods, Consumer income/wealth, Point method, Mid-point Method; Income Elasticity - Income elasticity of demand, Cross-elasticity of demand, Utility, Marginal Utility, Personal disposable income, Consumer behaviour, products in the short-run and long-run, income and substitution effects of price changes, consumer surplus, Supply curve shifts - Positive shift, Negative Shift, Factors resulting in shift</p>				

of supply curve – Number of producers, Government subsidies, Expectation of price increases, Technological advancement, Increase in production costs, Price of related goods, Economic Profit, Price elasticity of supply – Elastic, Inelastic and Unitary, Market equilibrium, Costs of production.

Module 3	Macroeconomics	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
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Topics: Key economic measures – GDP, GNP; Inflation, Unemployment, Interest rates, Money supply, Business cycles, Government involvement in the economy, International trade, Economic globalization.

Module 4	Effect of Economic Environment on Strategy & Information Technology - 1	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
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Topics: Business environment-micro environment & macro environment, Industry analysis, competitor analysis, target market determination, Perfect competition, pure monopoly, monopolistic competition, oligopoly, Strategic planning, business strategies – classification Information Systems within a Business-general types, systems design & process improvement, Characteristics of IT Systems – General-types of computers, hardware, software, methods of processing, data structure, types of networks, microcomputers & end-user computing, electronic commerce-EDI, EFT; XBRL, Telecommunications, Computer service organizations.

Module 5	Information Technology - 2	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
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Topics: Big data, data analytics, artificial intelligence, machine learning & automation, digital business models, cloud and mobile computing, blockchain & cryptocurrencies, COBIT, Effect of IT On Internal Control-general & application controls, effect of IT on auditing, flowcharting.

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:

- 68. Case studies: Analyzing real-world examples of information systems security and control issues, and proposing solutions based on the concepts and principles covered in the course.
- 69. Security audits: Conducting a security audit of an organization's information systems, and identifying potential vulnerabilities and risks.

Reference Text book

<ul style="list-style-type: none"> Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education 	
Reference 1. Freakonomics: A Rogue Economist Explains the Hidden Side of Everything - Steven Levitt and Stephen J. Dubner 2. Prices and Quantities: Fundamentals of Microeconomics - Rakesh V. Vohra 3. Advanced Macroeconomics by David Romer 4. NYSE Corporate Governance Guide 5. Introduction to Information Technology by Rajaraman V 6. Introduction to Information Technology: ITL Education Solutions Limited by ITL ESL 7. An Introduction to Information Theory: Symbols, Signals and Noise by John R Pierce 8. Fundamentals of Information Technology by Alexis Leon and Mathews Leon	
Topics relevant to EMPLOYABILITY : XXXXXX for Employability through Problem Solving Methodologies . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Madan MG Assistant professor Miles Education Rhea Mariam Zenu Manager - Academics Miles Education
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: MAH2010	Course Title: Business Analysis and Reporting Type of Course: Discipline Elective Theory	L- T - P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Business Fundamentals: Students may be required to have completed introductory courses in accounting, finance, marketing, and management to have a basic understanding of business principles and practices. 					

Anti-requisites	Nil			
Course Description	Business Analysis and Reporting is a course that focuses on using data and analytical methods to support decision-making in organizations. The course covers techniques for collecting, analyzing, and interpreting data to identify patterns, trends, and insights that can inform business strategy and operations.			
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Non-financial and non-GAAP measures of performance, including use of the balanced scorecard approach and interpretation of non-financial and non-GAAP measures to assess an entity's performance and risk profile</p> <p>CO2: Managerial and cost accounting concepts and the use of variance analysis techniques</p> <p>CO3: Factors that influence an entity's capital structure, such as leverage, cost of capital, liquidity and loan covenants</p> <p>CO4: The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Enterprise Risk Management framework, including how it applies to environmental, social and governance (ESG) related risks</p> <p>CO5: The effect of changes in economic conditions and market influences on an entity's business</p>			
Course objective	The objective of the course is to familiarize the learners with the concepts of Business Analysis and Reporting and attain Employability through Problem Solving Methodologies.			
Course Content:				
Module 1	Current period/historical analysis, including the use of data	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	9 Sessions
Topics: Non-financial and non-GAAP measures of performance- Managerial and cost accounting.				
Module 2	Prospective analysis, including the use of data	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
Topics: Budgeting, forecasting, and projection - Capital structure & Investment alternatives using financial valuation decision models - Economic and market influences on a business.				

Module 3	Technical Accounting and Reporting	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
Topics: Indefinite-lived intangible assets, including goodwill, Internally developed software, Revenue recognition & Stock Compensation (share-based payments).				
Module 4	Business Consolidation Accounting, Typical items and specific types of transactions and events: measurement, valuation, calculation	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
Topics: Consolidated financial statements - Leases - Financial statements of employee benefit plans -Governmental funds financial statements and Proprietary funds financial statements - Net position and components thereof - Fund balances and components thereof - Capital assets and infrastructure assets & General and proprietary long-term liabilities.				
Module 5	Presentation in governmental entity financial statements	MCQs/Case Study	-Solving sums as per LMS -Case Studies for respective topic	8 Sessions
Topics: Interfund activity including transfers, Non-exchange revenue transactions, Expenditures and expenses & Budgetary accounting and encumbrances.				
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:				
70. Data analysis project: Students may be asked to collect and analyze a dataset of their choice using statistical methods and tools such as Excel, R, or Python. The project may require the student to perform data cleaning, manipulation, and visualization to identify trends and insights in the data.				
Reference Text book				
<ul style="list-style-type: none"> • Miles CPA Review Concept Book: Business Analysis and Reporting 				
Reference				

1. Wiley CPA Excel Exam Review Course Study Guide: Business Analysis and Reporting, John Wiley & Sons
2. Writing Effective Use Cases Agile Software Development Series
3. 7 Steps to Mastering Business Analysis Author: Barbara A. Carkenord
4. Mastering Business Analysis Versatility Author: Eugenia C. Schmidt.

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

Catalogue prepared by	Madan MG Assistant professor Miles Education Rhea Mariam Zenu Manager Miles Education
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Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024
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Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024
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Ittagalpura, Rajanukunte, Yelahanka, Bengaluru 560 119