



**PRESIDENCY
UNIVERSITY**

PROGRAMME REGULATIONS & CURRICULUM

2024-27

**PRESIDENCY
SCHOOL OF COMMERCE**

BACHELOR OF COMMERCE (INTEGRATED WITH ACCA)

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PRESIDENCY UNIVERSITY

Presidency University Act, 2013 of the Karnataka Act No. 41 of 2013 | Established under Section 2(f) of UGC Act, 1956
Approved by AICTE, New Delhi

PRESIDENCY SCHOOL OF COMMERCE

Program Regulations and Curriculum

2024-2027

BACHELOR OF COMMERCE (Integrated with ACCA)

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

Regulations No.: PU/AC-24.18/SOC04/BCM/2024-27

Resolution No.18 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.

(As amended upto 24th Meeting of the Academic Council held on 3rd August 2024, and ratified by the Board of Management in its 24th Meeting held on 5th 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 B. Com 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 ACCA) Degree Program Regulations and Curriculum 2024-2027.
- b. These Regulations are subject to, and pursuant to the Academic Regulations.
- c. These Regulations shall be applicable to the ongoing Bachelor of Commerce (Integrated with ACCA) Degree Programs of the 2024-2027 batch, and to all other Bachelor of Commerce (Integrated with ACCA) Degree Programs which may be introduced in future.
- d. These Regulations shall supersede all the earlier Bachelor of Commerce (Integrated with ACCA) 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 B. Com 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 ACCA) Degree Program Regulations and Curriculum, 2024-2027;*
- ff. "Program" means the Bachelor of Commerce (Integrated with ACCA) 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 ACCA) 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 ACCA) Degree Program, abbreviated as B. Com (Integrated with ACCA) of 2024-2027 offered by the Presidency School of Commerce and Economics (PSOC&E).

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

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

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

6. Minimum and Maximum Duration

- 6.1 Bachelor of Commerce (Integrated with ACCA) Degree Program is a Three-Year, Full-Time Semester based program. The minimum duration of the B. Com (Integrated with ACCA) Program is three (03) years and each year comprises of two academic Semesters (Odd and Even Semesters) and hence the duration of the B. Com (Integrated with ACCA) 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 16.1 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, in the prescribed maximum duration (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 B. Com (Integrated with ACCA) program, the graduates shall be able to:

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, Knowledge Process Outsourcing (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 B. Com (Integrated with ACCA) Program, the students shall be able to:

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

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

PO-3: realize and follow professional and ethical principles.

PO-4: demonstrate commitment to continuous learning.

PO-5: acquire contemporary issues.

PO-6: function in multidisciplinary teams.

PO-7: desire for higher education in Commerce

8.2 Program Specific Outcomes (PSOs):

On successful completion of the B. Com (Integrated with ACCA) 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: 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 B. Com (Integrated with ACCA) Program is listed in the following 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 B. Com (Integrated with ACCA) 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 B. Com(Integrated with ACCA) Three-Year Degree Program from another recognized University, may be permitted to transfer to the 2nd Year (3rd Semester) of the B. Com (Integrated with ACCA) Program of the University as per the rules and guidelines prescribed in the following 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) B. Com (Integrated with ACCA) 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 B. Com (Integrated with ACCA) 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 B. Com (Integrated with ACCA) 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 B. Com (Integrated with ACCA) 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 8.8 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 (Clause 8.10 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 5.2 of 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 Sub Clauses 8.9.1 and 8.9.2 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 annexure 'B' 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 8.11 in 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, shall not be included in the calculation of the CGPA.

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

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

Table 3: B. Com (Integrated with ACCA) 2024-2027: Summary of Mandatory Courses and Minimum Credit Contribution from various Baskets		
Sl. No.	Baskets	Credit Contribution
1	Major Core Courses	69
2	Ability Enhancement Courses (AEC)	8
3	Skill Enhancement Courses (SEC)	4
	a) Internship	2
	b) Dissertation	6
4	Value Added Courses (VAC)	6
5	Minor Stream Courses	21
6	Multidisciplinary Open Electives	9
	Total Credits	125 (Minimum)

15. Minimum Total Credit Requirements of Award of Degree

A minimum of 125 credits is required to be eligible for the award of B. Com (Integrated with ACCA) 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 Major Core Courses (CC)					
S.no.	Course Name	L	T	P	C
1	Business and Technology	3	1	0	4
2	Managerial Economics	4	0	0	4
3	Corporate Governance and Business Ethics	3	0	0	3
4	Human Resources Management	3	0	0	3
5	Management Accounting	3	1	0	4
6	Financial Accounting	4	0	0	4
7	Marketing Management	4	0	0	4
8	Financial Management	4	0	0	4
9	Corporate and Business Law	4	0	0	4
10	Corporate Accounting	3	1	0	4
11	Financial Reporting	4	0	0	4
12	Income-Tax Law and Practice	4	0	0	4
13	Strategic Business Leader	4	0	0	4
14	Audit and Assurance	4	0	0	4
15	Introduction to Research	4	0	0	4
16	Performance Management	3	0	0	3
17	Advanced Financial Management	4	0	0	4
18	Goods and Service Tax	4	0	0	4
19	Environmental Studies and Sustainable development	2	0	0	0
Total No. of Credits					69

Table 3.2 : List of Ability Enhancement Courses (AEC)					
S.No.	Course Name	L	T	P	C
1	Mastering English Communication	3	0	0	3
2	Business English	3	0	0	3
3	Sarala Kannada/ Savi Kannada/ Introduction to French Language	2	0	0	2
Total No. of Credits					8

Table 3.3 : List of Skill Enhancement Courses (SEC)					
S.no	Course Name	L	T	P	C
1	Basics of Excel	1	0	2	2
2	Advanced Excel	1	0	2	2
Total No. of Credits					4

Table 3.4 : List of Value Added Courses (VAC)					
S.No	Course Name	L	T	P	C
1	Introduction to Soft Skills	0	0	2	1
2	Employability for Young Professionals	0	0	2	1
3	Corporate Communication	0	0	2	1
4	Introduction to Aptitude	0	0	2	1
5	Preparedness for Interview	0	0	2	1
6	Social Immersion Project	0	0	0	1
Total No. of Credits					6

Table 3.5 : Minor Stream - Minimum Credits to be earned from this basket is 21					
Offered in IV Semester					
(Students to choose any Two courses)					
Sl. No.	Course Name	L	T	P	C
1	Mergers and Acquisitions	3	0	0	3
2	Financial Modelling	3	0	0	3
3	Indian Financial System	3	0	0	3
Offered in V Semester					
(Students to choose any Four courses)					
1	Strategic Business Reporting	3	0	0	3
2	Advanced Audit and Assurance	3	0	0	3
3	Regulatory Framework of Banking	3	0	0	3
4	Investment Analysis	3	0	0	3
5	Advanced Financial Management	3	0	0	3
6	Stock and Commodity Market	3	0	0	3
7	Financial Markets and Services	3	0	0	3
Offered in VI Semester					
(Students to choose any One course)					
1	Fintech	3	0	0	3
2	Risk Management in Banking	3	0	0	3
3	Forex Management	3	0	0	3
4	International Banking and Finance	3	0	0	3

Table 3.6 : 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	DES2001	Design Thinking	3	0	0	3
2	LAW2015	Cyber Law	3	0	0	3
3	BAJ1026	Multimedia Story Telling	3	0	0	3
4	BAJ1028	Content Creation for Social Media	3	0	0	3
5	CHE1020	Environmental Studies and Sustainable development	2	0	0	0

*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 B. Com (Integrated with ACCA) 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 Plan.

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 are 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 'T' 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	L	T	P	C	Skill Development	Focus Areas	Type of Course
1	COM1025	Business and Technology	3	1	0	4	EM/ EN	HP/ GS	Major Core
2	COM1026	Financial Accounting	4	0	0	4	S	HP/ GS	Major Core
3	BSE2090	Managerial Economics	4	0	0	4	S/ EN	S/ EN	Major Core
4	SOC1001	Corporate Governance and Business Ethics	3	0	0	3			Major Core
5	BBA2068	Human Resources Management	3	0	0	3			Major Core
6	ENG1016	Mastering English Communication	3	0	0	3	S/ EM		AEC
7	PPS1001	Introduction to Soft Skills	0	0	2	1	S/ EM/ EN	HP	VAC
		TOTAL				22			

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SEMESTER - II									
SL No.	COURSE CODE	COURSE NAME	L	T	P	C	Skill Development	Focus Areas	Type of Course
1	BBA2005	Marketing Management	4	0	0	4	EM / EN		Major Core
2	COM1031	Financial Management	4	0	0	4	F/ EM/ EN	GS	Major Core
3	COM1032	Corporate and Business Law	4	0	0	4	EM / EN	HP	Major Core
4	LAW2015	Cyber Law	3	0	0	3			Multidisciplinary
5	ENG2020	Business English	3	0	0	3	F		AEC
6	KAN1002/ KAN2002/ FRL 1004	Sarala Kannada / Savi Kannada / Introduction to French Language	2	0	0	2			AEC
7	BBA1015	Basics of Excel	1	0	2	2	S / EN	HP	SEC

8	PPS1006	Employability for Young Professionals	0	0	2	1	S/ EM/ EN	HP	VAC
		TOTAL				23			

SEMESTER - III									
SL No	COURSE CODE	COURSE NAME	L	T	P	C	Skill Development	Focus Areas	Type of Course
1	COM2055	Management Accounting	3	1	0	4	S / EN	HP/ GS	Major Core
2	COM2008	Corporate Accounting	3	1	0	4	S/ EN	HP/ GS	Major Core
3	COM2056	Financial Reporting	4	0	0	4			Major Core
4	COM2057	Income-Tax Law and Practice	4	0	0	4	EM / EN	HP	Major Core
5	Multidisciplinary - 2	Multidisciplinary - 2	3	0	0	3			Multidisciplinary
6	BBA2025	Advanced Excel	1	0	2	2	EM / EN	HP	SEC

7	PPS3019	Corporate Communication	0	0	2	1	S/ EM/ EN	HP	VAC
		TOTAL				22			

SEMESTER - IV									
SL No	COURSE CODE	COURSE NAME	L	T	P	C	Skill Development	Focus Areas	
1	COM2058	Strategic Business Leader	4	0	0	4	EM / EN		Major Core
2	COM2059	Audit and Assurance	4	0	0	4	S		Major Core
3	BBA2040	Introduction to Research	4	0	0	4			Major Core
4	Multidisciplinary - 3	Multidisciplinary - 3	3	0	0	3			Multidisciplinary
5	CHE1020	Environmental Studies and	2	0	0	0			Major Core

		Sustainable development							
6	PPS4002	Introduction to Aptitude	0	0	2	1	S/ EM/ EN	HP	VAC
7	B. COMXXX	Discipline Elective - I	3	0	0	3	EM / EN	HP	Minor Stream
8	B. COMXXX	Discipline Elective – II	3	0	0	3	EM / EN	HP	Minor Stream
		TOTAL				22			

SEMESTER V									
SL No	COURSE CODE	COURSE NAME	L	T	P	C	Skill Development	Focus Areas	
1	COM2060	Performance Management	3	0	0	3	S/ EN		Major Core
2	COM2061	Goods and Service Tax	4	0	0	4	S/ EN		Major Core
3	COM2062	Discipline Elective - III / Strategic Business Reporting	3	0	0	3	EM / EN	HP	Minor Stream

4	COM2063	Discipline Elective - IV / Advanced Audit and Assurance	3	0	0	3	EM / EN	HP	Minor Stream
5	B. COMXXX	Discipline Elective - V	3	0	0	3	EM / EN	HP	Minor Stream
6	B. COMXXX	Discipline Elective - VI	3	0	0	3	EM / EN	HP	Minor Stream
7	PPS3018	Preparedness for Interview	0	0	2	1	S/ EM/ EN	HP	VAC
8	SOC3002	Internship	-	-	-	2	S/ EM/ EN	ES	Internship
		TOTAL				22			

SEMESTER VI

SL No	COURSE CODE	COURSE NAME	L	T	P	C	Skill Development	Focus Areas	
1	SOC4002	Dissertation	-	-	-	6	S/ EM/ EN	ES	
2	COM2064	Advanced Financial Management	4	0	0	4			Major Core
C3	B. COMXXX	Discipline Elective - VII	3	0	0	3	EM / EN	HP	Minor Stream

4	SOC1003	Social Immersion Project	-	-	-	1			VAC
		TOTAL				14			

21.Course Catalogues

Course Code: BBA2045	Course Title: Principles of Management	L- T- P- C	3	0	0	3
	Type of Core: Major Core					
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	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.			
Course Objective	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 .			
Course Out Comes	On successful completion of the course the students shall be able to: CO 1: Discuss the various functions Management (Remember) CO 2: Explain the Planning process and types (Understand) CO 3: Express the process of Organization. (Understand) CO 4: Identify the theories of Motivation and Leadership (Understand)			
Course Content:				
Module 1	Managem ent Introducti on	Case study	Case study and class discussion on Managerial Skills/ Management Objectives	11 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	10 Sessions

Topics: Meaning-Nature and Importance, Elements, Concept, Process and Techniques, Barriers to effective planning, Forecasting, Decision Making, Concept and Process, Co-ordination. Managerial Communication, Meaning, Types of Communication, Barriers of Communication, Communication Gap, Organisation report writing				
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				
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. Assignment 1: Written assignment should be submitted where the students will have to identify the different management thought and its applications. (Case Study Learning) 2. Assignment 2: The students will be divided into groups and group discussions will be done on the existing problems in the decision-making case studies. (Participative Learning) 				
Reference				
Text book				
<ol style="list-style-type: none"> 1. Principles of Management: An Analysis of Managerial Functions, by Harold Koontz (Author), Cyril O'Donnell 2. Principles and Practice of Management by L.M Prasad 				
Reference				
<ol style="list-style-type: none"> 1. R1:https://books.google.co.in/books?id=hgsBEAAQBAJ&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 				

PU library link

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

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

E resources:

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

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

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

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

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

<https://www-emerald-com-presiuniv.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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<https://nptel.ac.in/courses/110107150>

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

Topics relevant to SKILL DEVELOPMENT: : Leadership Style for Skill Development through Participative Learning Techniques. 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	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: 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 <u>History, ownership forms and corporate governance in India Emerald Insight (knimbus.com)</u>		
Web Recourses- <u>G20/OECD Principles of Corporate Governance - OECD</u> <u>The Normative Theories of Business Ethics: A Guide for the Perplexed Business Ethics Quarterly Cambridge Core</u>		
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

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	Introduction 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	<p>At the end of the course, the student shall be able to:</p> <p>CO 1: Describe the procedure for Issue of shares and Debentures. [Knowledge]</p> <p>CO 2: Explain the process of preparation of Underwriter's Liability. [Comprehension]</p> <p>CO 3: Explain the Procedure and Process for Valuation of Goodwill. [Comprehension]</p> <p>CO 4: Explain the profits prior to incorporation ad recognition. [Application]</p> <p>CO 5: Discuss the corporate banking procedure. [Application]</p>					
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 arrear – 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://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. 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: 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 Averagelf, Averagelfs, 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: 3.	
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	Dr. Saswati Roy
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
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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 Dividend Decision.			10 sessions
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. Dividend Decisions: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends (Theory Only)				
Module 4	Working capital management			10 sessions
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				
Module 5	Management of cash and accounts receivables			10 Sessions
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.

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

- Reddy, Appananaiah: Financial Management., HPH

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.

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	<p>At the end of the course, the student shall be able to:</p> <p>CO 1: Describe the procedure for Issue of shares and Debentures. [Knowledge]</p> <p>CO 2: Explain the process of preparation of Underwriter's Liability. [Comprehension]</p> <p>CO 3: Explain the Procedure and Process for Valuation of Goodwill. [Comprehension]</p> <p>CO 4: Explain the profits prior to incorporation ad recognition. [Application]</p> <p>CO 5: Discuss the corporate banking procedure. [Application]</p>					

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 – Preartion 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.				
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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 				

	<ul style="list-style-type: none"> • 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, cannons 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:

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**

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

Reference

1. Dr. Mehrotra and Dr. Goyal- Direct Taxes-Law and Practices, Sahitya Bhavan Publication.
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	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: COM 2009	Course Title: Cost Accounting	L- T- P- C	3	1	0	4
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>					

	CO 2: Summarize and preparation of Cost sheet quotation.[Knowledge] CO 3: Outline on various costing methods. [Knowledge] CO 4: Summarize Practical applicability of Contract price determination.[Knowledge] CO 5: Outline of various Cost Control Techniques.[Comprehension]			
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	[08 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	[10 Hours] [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	[14 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.icai.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. Satyanarayana

**Recommended
by the Board
of Studies on**

4th Board of Studies, 11th 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: BBA2041	Course Title: Research Methodology	L-T-P- C	3	0	0	3
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
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
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
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
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Course Code: BSE1020	Course Title: Data Analysis using software	L-T-P-C	2	0	2	3
Version No.	1.0					
Course Pre-requisites	• Knowledge of Statistical Techniques					
Anti-requisites	NA					
Course Description	Statistical programming with E views and SPSS 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. CO4: Understand the procedure for analysing the data					
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	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. Nandita Barua
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.	1.1					
Course Pre-requisites	Basics knowledge on the concepts of accounting and financial statements.					
Anti-requisites	NIL					
Course Description	<p>The primary objective of the course is to develop a comprehensive understanding of analyzing financial statements from the perspective of the corporate executive. This course will help students to compare different financial statements using various methods of Financial Analysis. 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> <p>This will enable students to use real-world applications to develop skills necessary to prepare and evaluate the rationale for a proposed transaction.</p>					

Course Outcomes	<p>On completion of this course, the student will be able to:</p> <p>CO 1: Describe the concept and nature of Management Accounting, Management Accountant and Financial Statement Analysis. . (Understand)</p> <p>CO 2: Discuss the Various methods of analyzing balance sheet through Ratio Analysis. (Apply)</p> <p>CO 3: Recognize the impact of Various items of Balance sheet on company using Fund Flow Statement.(Apply)</p> <p>CO 4: Explain the various opportunities available for Management through Cash flow statements (Apply)</p> <p>CO 5: Recognize various Budgetary Control techniques and patterns of Report writing.(Apply)</p>			
Course Objective:	<p>The objective of the course is to familiarize the learners with the concepts of Management Accounting and attain Skill Development through Problem solving methodologies.</p>			
Module 1	<p>Introduction to Management Accounting</p>	Discussion	Methods of Financial Analysis	12 Sessions
<p>Topics: 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>				

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.

Module 2	Ratio Analysis	Discussion	Classification of Ratios	12 Sessions
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Topics: 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.

Module 3	Fund Flow Statements	Problem Solving	Case Study on Utilization of Working Capital	12 Sessions
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Topics: 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.

Module 4	Cash Flow Statements	Problem Solving	Case Study on FFS	10 classes
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Topics: Introduction & meaning of CFS, differences between FFS and CFS, utility and limitations of CFS, Preparation of CFS – advanced problems (**only indirect method**) according to accounting standard 3.

Module 5	Budgetary Control and Report Writing	Discussion	Essentials of Budgetary Controls	8 Sessions
Topics: 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: Research Paper, Case Study.				
DELIVERY PROCEDURE (PEDAGOGY):				
Lecture: All Modules				
Case study: Module 3 and 4				
Discussion: Module 1: Methods of Financial Analysis				
Module 2:Classification of Ratios				
Module 5:Essentials of Budgetary Controls				
Self-learning: Module 1: Role of Management Accountant				
Problem Solving : Case Study analysis on the Optimum utilization of Working Capital				
Text Book				
T1. Dr. S.N. Maheshwari, Management Accounting, Vikas Publishers.				

T2. Saxena, Management Accounting,

References

Books:

R1.

<https://www.tandfonline.com/doi/abs/10.1080/09585209500000031?journalCode=rabf20>

R2. https://www.academia.edu/3983292/Management_Accounting_A_Case_Study

R3. <https://www.sciencedirect.com/science/article/abs/pii/S104450059990106>

PU Library References

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

<https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/4657410>

<https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/4657510>

Topics relevant to SKILL DEVELOPMENT : Preparation of Financial statements for **Employability Skills** through **Problem solving methodologies** . This is attained through assessment component mentioned in course handout.

Catalogue
prepared by

Dr. Kamal Agarwal

Professor

School of Commerce and Economics

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: 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 is conceptual in nature and will help the students to gain insight about Marketing management practices from product and services perspective. After the completion of the course students will be able to understand products and services mix, its applicability in business.					
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) 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)					

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 & 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				

Targeted Application: HR manual Tools that can be used: MS office, MS excel	
Project work/ Assignment:	
Present based on interaction with a corporate employee about industrial relation practices in the company	
Text Book R1- Appanniah, H.R., Ramanath, H.R. and Bhaskar, H.R (2020) <i>Marketing Management</i> . HPH	
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	
Online Resources https://onlinecourses.nptel.ac.in/noc22_lw05/preview https://onlinecourses.nptel.ac.in/noc22_mg52/preview	
Topics relevant to SKILL DEVELOPMENT : XXXXXX for Skill Development through Participative Learning Techniques. This is attained through assessment component mentioned in course handout.	
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
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Course Code: COM1027	Course Title: Accounting	L-T- P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	Basic Knowledge of Accounting					
Anti-requisites	Nil					
Course Description	The course is quantitative in nature and aims to provide a detailed understanding about basic and core concepts of accounting to the students. The course will help the students in preparation for clearing the basic courses of CA.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Describe the theoretical framework of accounting CO2: Explain the process of accounting CO3: Review the final accounts of Sole proprietorship CO4: Summarize the Financial Statements of Not-for-Profit Organizations, Partnerships and LLPs CO5 : Illustrate the preparation of Company Accounts					
Course objective	The objective of the course is to familiarize the learners with the concepts of Accounting and attain Skill development through Problem Solving.					

Course Content:				
Module 1	Theoretical Framework of Accounting			15 Sessions
<ul style="list-style-type: none"> • Topics: Accounting concepts, principles, and conventions. • Capital and revenue expenditure, capital and revenue receipts, contingent assets, and contingent liabilities. • Accounting Policies. • Accounting as a measurement discipline – valuation principles, accounting estimates. • Accounting Standards – concepts and objectives. 				
Module 2	Accounting Process			10 Sessions
<ul style="list-style-type: none"> • Topics: Recording accounting transactions: principles of double entry book-keeping, books of original entry (journal, subsidiary books, cash book). • Ledger format, posting from journals and subsidiary books, balancing accounts. • Preparation of Trial Balance. <ul style="list-style-type: none"> – Rectification of Errors. • Bank Reconciliation Statement Introduction, reasons, and preparation of bank reconciliation statement. • Inventories Meaning, basis, and technique of inventory valuation, cost of inventory, net realizable value, and record system. • Depreciation and Amortisation Tangible and intangible assets: meaning & difference, concepts, methods of computation, and accounting treatment. • Change in depreciation method. • Bills of Exchange and Promissory Notes Meaning of bills of exchange and promissory notes and their accounting treatment; accommodation bills. 				

Module 3	Preparation of Final Accounts of Sole Proprietors			10 Sessions
Topics: Elements of financial statements, closing adjustment entries, trading accounts, profit and loss accounts, and balance sheets of manufacturing and non-manufacturing entities.				
Module 4	Financial Statements of Not-for-Profit Organizations, Partnerships and LLPs			10 Sessions
<ul style="list-style-type: none"> • Significance and preparation of receipt and payment account, income and expenditure account, and balance sheet. • Difference between profit and loss account, and income and expenditure account. • Accounts from Incomplete Records • Excluding preparation of accounts based on ratios. • Partnership and LLP Accounts • Final accounts of partnership firms and LLP. • Admission, retirement, and death of a partner including treatment of goodwill. • Dissolution of partnership firms and LLPs including piecemeal distribution of assets. 				
Module 5	Company Accounts			11 Sessions
<ul style="list-style-type: none"> • Topics: Definition of shares and debentures. • Issue of shares and debentures, forfeiture of shares, reissue of forfeited shares. • Redemption of preference shares and debentures (excluding purchase and redemption of own debentures sinking fund method). • Accounting for bonus issues and right issues 				

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method	
Reference	
Text book	
Jain & Narang, <i>Financial Accounting</i> . Mumbai: Kalyani.	
Reference	
<ul style="list-style-type: none"> • R1. S.N.Maheswari Introduction to Accounting, Vikas Publishing House, NewDelhi. • R2. M.C.Shukla, T.S.Grewal and S.C. Gupta – Advanced Accounts, S.Chandand Company Ltd., New Delhi. • R3. DK Goel, Rajesh Goel, Shelly Goel-Analysis of Financial Statements Including Project Work, Arya Publication, New Delhi. • R4. DK Goel, Rajesh Goel, Shelly Goel -Basic Accounting, Arya Publication, New Delhi. 	
PU library link	
https://www.proquest.com/docview/248849130/5D680CD99E0F4714PQ/2?accountid=177896	
Topics relevant to SKILL DEVELOPMENT: : Income Statement for Skill Development through Problem Solving. This is attained through Assignment as mentioned in the course handout	
Catalogue prepared by	Prof. Narendra Kumar Jain
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:	Course Title: Business Economics	L-T- P- C	4	0	0	4
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COM1028						
Version No.	1.0					
Course Pre-requisites	Basic Knowledge of Business and Accounting					
Anti-requisites	Nil					
Course Description	The course is quantitative in nature and aims to provide a detailed understanding about basic and core concepts of accounting to the students. The course will help the students in preparation for clearing the basic courses of CA.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Describe the concepts of Business Economics CO2: Explain the theories of Demand and Supply, Cost and Production CO3: Summarize the concepts of Macroeconomics CO4: Explain the practices of international trade					
Course objective	The objective of the course is to familiarize the learners with the concepts of Business Economics and attain Skill development through Participative Learning .					
Course Content:						
Module 1	Introduction to Business Economics					6 Sessions
<ul style="list-style-type: none">Topics: Meaning and Scope of Business EconomicsBasic Problems of an Economy and the Role of Price Mechanism						

Module 2	Theory of Demand and Supply, Production and Cost			20 sessions
<ul style="list-style-type: none"> • Topics: Meaning and Determinants of Demand <ul style="list-style-type: none"> – Law of Demand and Elasticity of Demand – Price, Income, and Cross Elasticity – Theory of Consumer's Behaviour – Indifference Curve Approach – Meaning and Determinants of Supply – Law of Supply and Elasticity of Supply – Market Equilibrium and Social Efficiency • Theory of Production and Cost – Meaning and Factors of Production <ul style="list-style-type: none"> – Short Run and Long Run – Law of Production – The Law of Variable Proportions and Laws of Returns to Scale – Producer's Equilibrium – Concepts of Costs – Short-Run and Long-Run Costs, Average and Marginal Costs, Total, Fixed, and Variable Costs • Price Determination in Different Markets • Market Structures: Perfect Competition, Monopoly, and Monopolistic Competition <ul style="list-style-type: none"> – Using Game Theory to Study Oligopoly – Price Determination in these Markets – Price-Output Determination under Different Market Forms 				
Module 3	Macroeconomic Concepts			20 Sessions
<ul style="list-style-type: none"> • Topics: Determination of National Income • Macro Economic Aggregates and Measurement of National Income <ul style="list-style-type: none"> – Determination of National Income: Keynes' Two Sector Basic Model, Three Sectors, and Four Sectors Models • Business Cycles – Meaning, Phases, Features, and Causes behind these Cycles • Public Finance – Fiscal Functions: An Overview, Centre, and State Finance 				

<ul style="list-style-type: none"> - Market Failure and Government Intervention to Correct Market Failure - Process of Budget Making: Sources of Revenue, Expenditure Management, and Management of Public Debt - Fiscal Policy • Money Market <ul style="list-style-type: none"> - Concept of Money Demand - Important Theories of Demand for Money - Concept of Money Supply - Cryptocurrency and Other New Terminologies - Monetary Policy 				
Module 4	International Trade			11 Session
<ul style="list-style-type: none"> - Theories of International Trade including Theories of Intra-Industry Trade (Krugman) - Trade Policy - The Instruments of Trade Policy - Trade Negotiations - Exchange Rates and Its Economic Effects - International Capital Movements: Foreign Direct Investment - Indian Economy - Before 1950 - Chanakya and Nand Vansh - OECD Paper (1950-1991) 				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Reference				
Text book				
<ul style="list-style-type: none"> • Kaur, S. , Mc. Eachern, W. A. (2016). Micro ECON A South- Asian Perspective. Cengage 				
Reference				

1. Salvatore, D., Rastogi, K. R. (2020). Managerial Economics: Principles and Worldwide Applications. Oxford Higher Education

PU library link

https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=ECONBIZ_OPEN_1_23082022_371

Topics relevant to SKILL DEVELOPMENT: Theories of International Trade for Skill Development through Participative learning. This is attained through Assignment as mentioned in the course handout.

Catalogue prepared by Prof. Ananth Kumar N

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 BBA2031	Course Title: Business Information Systems	L- T- P- C	2	1	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic knowledge of business information systems • Awareness of the role of Information Technology in digital era • Soft Skills - Creativity, communication • Basic analytical ability 					
Anti-requisites	-Nil-					
Course Description	This course is analytical in nature. It enables the students to learn the information system to manage the process in the organization. It will also enrich them with knowledge in the terms of database used in					

	business to collect data, the different methodologies used to develop an IS, its functional systems, and the fundamentals of communication and networking within a system and among multiple systems. This course benefit the students to evaluate the Internet's impact on the use of IS in organizations. and ethical considerations on organizational threats.			
Course Outcome	On successful completion of the course the students shall be able to: CO 1: Describe the impact of information system and technology in business. [Knowledge] CO 2: Outline the development of Information System in organization. [Knowledge] CO 3: Discuss the application of Information System in different functional areas of business [Comprehension] CO 4: Review the implementation of DBMS in business. [Comprehension] CO 5: Identify the recent trends of IT for the business environment [Comprehension]			
Course Objective	The objective of the course is to familiarize the learners with the concepts of Business Information System and attain Skill Development through Participative Learning techniques .			
Course Content:				
Module 1	Introduction to Information technology and Information System			11 Sessions
Topics: Introduction to IT & IS, Difference between IS and IT, Impact of Information Technology on Business (Business Data Processing, Intra and Inter Organizational communication using network technology, Business process and Knowledge process outsourcing), Need for Information System, Managers and Activities in IS, Importance of Information systems, Types of Information.				
Module 2	Database Management System			10 Sessions

Topics: Introduction to Data and Information, Database, Types of Database models, Difference between file management systems and Data Base Management System, Advantages and Disadvantages of Data Base Management System, Data warehousing, Data mining, Application of Data Base Management System.

Module 3	Information System Development			10 Sessions
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Topics: Introduction to Information System Development, System Development Life Cycle, Phases of System Development Life Cycle, Fact Finding Technique, Flow Chart, Security and Control Issues in Information System.

Module 4	Application of IS in Business			10 Sessions
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Topics: Introduction to Information System in Business, Implementation of Information System in the field of Marketing, Human Resource, Financial Management, Production and its Importance in Decision-Making.

Module 5	Recent Trends in IT			10 Sessions
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Topics: Virtualization, Cloud computing, Grid Computing, Internet of Things, Green Marketing, Artificial Intelligence, Machine Learning.

Targeted Application (Business, Managerial and General communication & Tools that can be used:
MS Excel, MS Access

Assignment/Project Work:
Article Review, Group Discussion, Case Analysis, Participative Learning and Self Learning

Text Book

T1. Jaytilak Biswas. (2020) Management Information Systems. Sage publications

References

R1: Ahuja, V. (2015). Business information systems. New Delhi: Oxford University Press.

R2: Deepak Bansal, A (2019). SEO The Ultimate Guide for Website Owners. BUUKS, India

R3: Laudon, K. C. (2007). Management information systems: Managing the digital firm. Pearson Education India.

R4: The Database Systems – The Complete Book, H G Molina, J D Ullman, J Widom Pearson.

E Book collection

E1: <https://web.s.ebscohost.com/ehost/detail/detail?vid=3&sid=a6998bf8-3386-4972-9ac1-6546d71540d2%40redis&bdata=JnNpdGU9ZWWhvc3QtbGl2ZQ%3d%3d#AN=340795&db=nlebk>

E2: <https://web.s.ebscohost.com/ehost/detail/detail?vid=4&sid=a6998bf8-3386-4972-9ac1-6546d71540d2%40redis&bdata=JnNpdGU9ZWWhvc3QtbGl2ZQ%3d%3d#AN=1642036&db=nlebk>

PU e-Resources: <https://presiuniv.knimbus.com/user#/remoteAccess>

- <https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html>
- <https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/eb047557/full/html>

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

Catalogue prepared by	Dr. A Jency Priyadharshanay
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: ***	Course Title: Quantitative Aptitude	L- T-P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Basic knowledge of Mathematics and Reasoning 					
Anti-requisites	Nil					
Course Description	The course is quantitative in nature and aims at guiding the students to gain a hands on understanding about numerical in the area of quantitative aptitude. After completion of the course the students will be able to gain a thorough understanding about quantitative aptitude and be attempt in competitive examination.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Explain the equations of business mathematics CO2: Describe the techniques of logical reasoning CO3: Solve problems using statistical techniques CO4: illustrate numerical of central tendency and dispersion					
Course objective	The objective of the course is to familiarize the learners with the concepts of Quantitative Aptitude and attain Skill Development through Problem Solving Methodologies .					
Course Content:						
Module 1	Business Mathematics					15 Sessions
Topics: Ratio and Proportion, Indices, Logarithms, Equations, Linear Inequalities, Mathematics of Finance, Basic Concepts of Permutations and Combinations, Sequence and Series – Arithmetic and Geometric Progressions, Sets, Relations and Functions, Basics of Limits and Continuity functions Basic Applications of Differential and Integral Calculus in Business and Economics - Differential Calculus, Integral Calculus.						
Module 2	Logical Reasoning					15 Sessions

Topics: Number Series, Coding and Decoding and Odd Man Out, Direction Tests, Seating Arrangements, Blood Relations.				
Module 3	Statistics			11 Sessions
Topics: Statistical Representation of Data, Sampling				
Module 4	Measures of Central tendency and dispersion			15 Sessions
Topics: Measures of Central Tendency, Dispersion, Probability, Theoretical Distributions, Correlation and Regression, Index Numbers.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Reference Text book 4. Oswaal Objective Quantitative Aptitude For All Competitive Examinations				
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. Krishnakumar K 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: BFI3001	Course Title: Security Analysis and Portfolio Management Type of Course: Discipline Elective	L- T-P- C	3	0	0	3
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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	<p>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.</p>
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Describe the basics of securities market and investment alternatives. (Remember)</p> <p>CO2: Compute the value of securities through models and theories. (Understand)</p> <p>CO3: Use the fundamental and technical analysis in selection of securities. (Apply)</p> <p>CO4: Identify the different components of portfolio management. (Analyze)</p> <p>CO5: Assess the portfolio for optimum performance and revision. (Evaluate)</p>

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	FUNDAMENT AL 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
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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
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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:

1. https://onlinecourses.nptel.ac.in/noc21_mg99/preview
2. <https://www.udemy.com/course/securityanalysisportfoliomanagement/>

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 BBA2012	4 th Board of Studies, 11 th July, 2024					
Course Code:	Course Title: Business Law	L-T-P-	3	0	0	3
Date of Approval	24 th Academic Council meeting held on 3 rd August 2024					
Version No.	1.0					
by the Academic Council	Knowledge of Management					
Course Pre-requisites	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				11 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				10 Sessions	

Offer – Types of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Legal Capacity of Parties. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.				
Module 3	Performance of Contract			10 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			10 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			10 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. Shehzad, N. (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
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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
Topics: An Overview of Transaction Processing - Transaction Cycles, The Expenditure Cycle, The Conversion Cycle, The Revenue Cycle , Accounting Records - Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques - Data Flow Diagrams and Entity Relationship Diagrams Flowcharts , Record Layout Diagrams, Computer-Based Accounting Systems - Differences between Batch and Real-Time Systems , Alternative Data Processing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time Processing.				
Module 3	COMPUTER-BASED ACCOUNTING SYSTEMS	Participative Learning	Presentation	10 Sessions
Topics: Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, Update Procedures, Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale (POS) Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI, Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems - PC Control Issues.				
Module 4	FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS	Case Analysis Study	Sophisticated Users with Homogeneous	10 Sessions
Topics: The Financial Reporting System - Sophisticated Users with Homogeneous, Information Needs, Financial Reporting Procedures, Controlling the FRS.				

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

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

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

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

Reference

Text book

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

Reference

Financial Information Systems William R. Welke

Management Information System. Gagan Varshney

PU library link

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

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

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

E resources:

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

Topics relevant to EMPLOABILITY : XXXXXX for EMPLOABILITY through Problem Solving methodologies . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Prof. 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-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 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	On successful completion of the course the students shall be able to: CO1: Discuss the important provisions of the Banking Regulation Act of 1949. (Comprehension) CO2: Explain the accounting concepts related to insurance companies. (Comprehension) CO3: Distinguish between the current purchasing power method and current cost accounting method. (Comprehension) CO4: Summarize the concept of cum-interest and ex-interest under investment accounting. (Comprehension)			
Course objective	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
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

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
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:				
4. Assignment 1: Written assignment on a case study on an organization's investment avenues and its accounting process. 5. 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: 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:				
6. Assignment 1: Written assignment on evolution of regional accounting standards to IFRS.				
7. Assignment 2: Report on the Experiential Learning activity on the preparation of financial statements of IFRS for a selected business organization.				
Reference				
Text book				
5. 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 Academic Council	24 th Academic Council meeting held on 3 rd August 2024

Course Code: COM3056	Course Title: Mergers & Acquisitions Type of Course: Core, Theory.	L-T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	Basic Knowledge about Organizational structure, basic concepts of Accounting and Finance, General Knowledge in Business world.					
Anti-requisites	Nil					
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.			
Course Out Comes	On successful completion of the course the students shall be able to: <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) 			
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 .			
Course Content:				
Module 1	Introduction to mergers & acquisitions	Participative learning	Case study on types of mergers	8 Sessions
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: <ol style="list-style-type: none"> 8. Assignment 1: Written assignment on the recent mergers and acquisitions in India and its impact on Indian economy. 9. 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 – 3 rd 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	INTRODUCTION 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: 1. Preparation of internal Control system. 2. Prepare Audit report of Educational Institutions.				
Reference Text book 1. P N Reddy & Appannaiah, Auditing, Text book. 2. TR Sharma, Auditing, Sahitya Bhavan, Text book.				
Reference 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.				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			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			10 Sessions
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			10 Sessions
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: 10. Assignment on Evaluation of Banking Business in India. 11. Project on “Bank audit & Inspection- a critical study of regulatory framework”				
Reference Text book 6. 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: 1. https://www.coursera.org/learn/banking-and-financial-institutions	
Topics relevant to EMPLOYABILITY : XXXXXX for EMPLOABILITY through Problem Solving methodologies . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Nidhi Shankar Singh Assistant professor School of Commerce Mention name of a subject expert from the same domain and department Designation School of Commerce
Recommended by the 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	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: To describe the evolution of banking, the organizational structure of commercial bank products and services, and the economic and social role of banks.</p> <p>CO2: To be able to assess how financial technology (FinTech) is reshaping the function and operation of financial institutions, especially banks.</p> <p>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.</p> <p>CO4: To appraise how banks identify, measure and control risk and the effect of risk on profitability and growth.</p>			
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
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	11
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	11
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	12
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:				
12. Assignment on “The key challenges of the IT function of a bank based on a comprehensive assessment.”				
Reference Text book 7. 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: 2. https://www.coursera.org/learn/banking-and-financial-institutions NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.	
Topics relevant to EMPLOYABILITY : 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 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 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	On successful completion of the course the students shall be able to: CO1: Understand the credit risk issues prevailing in the bank and how it reflects on the non-performing assets CO2: Explain the role of regulation and monetary policy in stabilizing a financial system and minimizing the adverse impacts and contagion effects implicit in any financial crisis. CO3: Identify and manage liquidity and solvency issues in financial institutions and markets CO4: Analyze the financial statements and company's background using parameters CO5: Measure and manage credit risk, interest rate risk, foreign exchange risk, operational risk, off-balance-sheet risk, etc. in any financial system.			
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: 13. Case Study Based Assignment				
Reference Text book 8. 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	On successful completion of the course the students shall be able to: CO1: Understand the principles and advanced concepts used in financial management CO2: Ability to find out the best course of action among several financial options CO3: Apply financial concepts and principles in overall management of an enterprise CO4: Manage short-term resources of a business firm CO5: Analyze the financial management decisions taken in the Public Sector Undertakings					
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
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
Business Valuation: Conceptual Framework of Valuation; Approaches/Methods of Valuation; and other Approaches to Value Measurement; Option Valuation: Concept and Types of Options; Option Payoffs; Call Option Boundaries; Factors Influencing Option Valuation; and The Black-Scholes Option Pricing Model.				
Module 4	Corporate Restructuring	Type of class activity	Lecture	10 Sessions
Corporate Restructuring: 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:				
14. Project Work				
15. Case Based Assignment				
Reference				

Text book	
9. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2020.	
10. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2020.	
Reference	
1. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002	
PU library link	
Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory)	
E resources:	
https://onlinecourses.nptel.ac.in/noc20_mg31/preview	
https://www.careers360.com/university/indian-institute-of-technology-kharagpur/corporate-finance-certification-course	
Topics relevant to EMPLOYABILITY : 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: COM3047	Course Title: Financial Markets & 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"> • 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	On successful completion of the course the students shall be able to: CO1: Discuss the Indian Financial System and components. (Knowledge) CO2: Identify the differences between Money Market and Capital Market (Comprehension) 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	Lecture & Flipped Learning	Lecture & Flipped Learning	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	Lecture & Flipped Learning	Lecture & Flipped Learning	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	Lecture & Flipped Learning	Lecture & Flipped Learning	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	Lecture & Flipped Learning	Lecture & Flipped Learning	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: 16. 17.				
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 EMPLOABILITY through Problem Solving methodologies . This is attained through assessment component mentioned in course handout.				

Catalogue prepared by	Dr.Sathyanarayana 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

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/>

Co 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	<p>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.</p>					
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>					

	CO 5: Determine the ethical considerations and judgments that underlie financial reporting decisions under IFRS, emphasizing the importance of transparency, accuracy, and integrity. [Apply]			
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	12 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.	12 Sessions
Special issues in international accounting - consolidation accounting - segmental reporting - foreign exchange risk management-transfer pricing.				
Module 4	Introduction to	Assignment	Discuss the strategies and solutions the	12

	Foreign Currency Translation		corporation employed or could have employed to mitigate the challenges mentioned above. Evaluate the effectiveness of these strategies.	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	12 Sessions
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.				
Targeted Application: Book-keeping & Tools that can be used: Microsoft PowerPoint Presentation				
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.				
Reference Text Book: T1. Choi FDS and Gary K. Meek: International Accounting, Pearson. E-Reading / Essential Reading: R1. Christoper 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

PU E-RESOURCES LINK:

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

[IFRS accounting outline for Power Purchase Agreements \(wbcsd.org\)](#)

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

Web based Resources:

W1. Module 1: Introduction to International Accounting:

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

W2. Module 2: Financial Reporting in Major Economies:

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

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

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

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

W4. Module 4: Introduction to Foreign Currency Translation:

<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=lGhlkrpXcgI>
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

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

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

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

Course Code: COM3009	Course Title: International banking and finance Type of Course: Discipline Elective		L-T-P-C	3	0	0	3
Version No.	1.0						
Course Pre-requisites	Basic knowledge on banking theory and finance.						
Anti-requisites	Nil						
Course Description	The course provides an insight about the dimensions of international banking and finance. It creates awareness about various concepts relating to international bank operations, international finance and the risk associated. This course enables the students to analyze and ascertain the economic conditions of various countries which in turn provide relevant perspectives on the dynamics of each economy.						
Course Out Comes	On successful completion of the course, the student shall be able to: CO1: Describe the evolution of International Banking. CO2: Explain the international banking operations. CO3: Classify international finance activities and debt products. CO4: Examine the FEMA ACT and the key regulations of RBI. C05: Assess the risk involved in International Banking.						
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	14 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	12 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, NI Act, 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.				

<p>Targeted Application: Cross-border transactions & Tools that can be used: MS office, MS excel</p>
<p>Project work/Assignment:</p> <ol style="list-style-type: none"> 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.
<p>Text Books:</p> <p>T1. International Banking. (2011). Indian Institute of Banking & Finance. Macmillan Publishers India Limited.</p>
<p>References:</p> <p>R1. Mehta ,DM.& Fung, H.G (2014). International bank management. Wile. New Delhi.</p> <p>R2. Apte P.G. International Finance (2017). A Business Perspective, New Delhi, TATA McGraw Hill.</p> <p>R3. Bhalla .V.K. International Financial Management . S.Chand Publishing.</p> <p>R4. International Banking Legal and Regulatory Aspects (2007). IIBF- MacMillan Publishers.</p> <p>PU E-Resources Link:</p> <ol style="list-style-type: none"> 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 <p>Online Resources:</p> <ol style="list-style-type: none"> 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	11 Sessions

			modelling is applied in decision-making scenarios across industries	
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.				
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
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
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=JnNpdGU9ZWZWhvc3QtbGl2ZQ%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 organization.						
Course Code: MG1201	Course Title: International Audit & Assurance					
Type of Course: Discipline Elective	Theory					
Catalogue Version No.	Dr. Thoufeeq					
prepared by	<ul style="list-style-type: none"> Good knowledge of Accounts and Financial Terms. 					
requisites	4 th Board of Studies, 10 th July, 2024					
Recommended by the Board of 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					
Date of Approval by the Academic Council	24 th Academic Council meeting held on 3 rd August 2024					
	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		9 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		8 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		8 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		8 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		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:

18. Group Discussion

19. 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.							
Course Code: COM3058	Course Title: Tax planning and Administration			L	3	0	3
This is attained through assessment component mentioned in course handout.							
Catalogue prepared by	Dr. Thaufeeq	Type of Course: Discipline Elective	C				
		Theory					
Version No.	1.0						
Recommended by the Board of Studies on	4 th	Board of Studies, 11 th July, 2024					
Course Pre-requisites		• Knowledge of Accounting and taxation					
Anti-requisites		Nil					
Date of Approval	24 th	Academic Council meeting held on 3 rd August 2024					
by the Academic Council		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				
11. 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.					
Course Code: BF3010	Course Title: International Financial Management	Author: Dr. V Rajesh Kumar and Dr. R K Sreekantha- Income Tax, L. L. Vittam Publications.	3	0	3
PU library link	Type of Course: Discipline Elective	P- C			
Version No.	1.0				
Course Pre-requisites	Knowledge of Financial Management				
Anti-requisites	Nil				
Resources:	https://presiuniv.knimbus.com/openurl/external/Manages/open.umn.edu/opentextbooks/textbooks/323				
Course Description	The course is quantitative in nature, it aims at providing insight about international perspective. After completion of the course students will be able to have an understanding about risk associated with financial management from international perspective.				
Topics relevant to Solving Methodologies	EMPLOYABILITY: XXXXXX for Employability through Problem Solving Methodologies. This is attained through assessment component mentioned in course handout.				
Course Out Comes Catalogue prepared by	On successful completion of the course the students shall be able to: Dr. Amit Saha 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				
Recommended by the Board of Studies on	4 th Board of Studies, 11 th July, 2024				
Course objective Date of Approval by the Academic Council	24 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				9 Sessions

	International Finance			
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			8 Sessions

	Capital Management			
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 12. 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		3	0	3
	Type of Course: Discipline Elective Theory	L- T - P- C		0	
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

13. Horngren, Data, Foster,(2015), Cost Accounting - A Managerial Emphasis,15thEdition, MBA Page 67 2. Pearson Education, India
14. 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	Course Title: Advanced Financial Management	24th August 2024	3rd August 2024	L- T-P- C	0	3
	Type of Course: Discipline Elective				0	
	Theory					
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
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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

15. 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										
Course Code:		Course Title: Financial Markets and Services			L T P C		3	0	0	3
COM3047		Type of Course: Discipline Elective Theory			Topics relevant to EMPLOYABILITY through Problem Solving Methodologies. This is attained through assessment component mentioned in course					
Version No.		handout.			prepared by					
Course Pre-requisites		Catalogue			Dr. Amit Saha					
Anti-requisites		Nil								
Course Description		4 th Board of Studies, 11 th July, 2024			Course is quantitative in nature and will help the students to have detailed understanding about financial markets, its types and services.					
Course Outcomes		Date of Approval by the Academic Council			24 th Academic Council meeting held on 5 th August 2024		On successful completion of the course the students shall be able to:			
					CO1: Describe the structure of Indian Financial System					
					CO2: Explain types of Financial Services					
					CO3: Summarize the concepts of mutual funds					
					CO4: Illustrate allied financial services					
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 1. M Y Khan, “Financial Services”, TMH, 7th edition				

2. Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition	
Reference	
1. Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI, Eastern Economy Edition.	
PU library link	
https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MF-10-2022-0472/full/html	
E resources:	
https://onlinecourses.nptel.ac.in/noc20_mg10/preview	
Topics relevant to EMPLOYABILITY: 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: 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
Topics: Time and value of Supply; Time of Supply of Goods, Time of Supply of Service, Value of supply of goods, value of Supply of Services.				
Input Tax Credit and Computation of GST Liability: Meaning of Input Tax Credit, Eligibility and Condition for taking Input Tax Credit, Computation of GST. Simple Problem.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Reference Text book				
3. Dr. Vinod K. Singhania, Direct Taxes-Law and Practices, Taxmann Publication.				
Reference				
7. Dr. Mehrotra and Dr. Goyal- Direct Taxes-Law and Practices, Sahitya Bhavan Publication.				
PU library link				
https://presiuniv.knimbus.com/openFullText.html?DP=https://open.umn.edu/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: COM2055	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 Knowledge of Accounting 					
Anti-requisites	Nil					
Course Description	To understand the principles of cost and management accounting for application to the management functions of planning, decision-making and control. To apply the cost accounting methods & techniques to various business contexts.					
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: To understand the principles of cost and management accounting and to apply the concepts to management functions and planning.</p> <p>CO2: To understand the different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies</p> <p>CO3: To be able to understand various cost behaviors and use of accounting methods for cost calculations.</p> <p>CO4: To understand and apply data analysis and various statistical techniques used to aid in decision making</p>					

	CO5 : To be able to apply the concepts in planning and decision making and control process.			
Course objective				
Course Content:				
Module 1	The Nature, Source and Purpose of Management Information			15 sessions
<p>✓ Topics: Purpose and role of cost and management accounting – difference between financial accounting and management accounting – managerial process of planning, decision-making and control – difference between data and information – attributes of good information – limitations of management information in aiding decision making.</p> <p>✓ Data sources (machine/sensor, transactional and human/social) – internal and external sources of data – uses and limitations of published information/data.</p> <p>✓ Cost classifications – production and non-production costs – elements of production and non-production costs – valuation of output and inventories – analysis of product/service costs by function – direct and indirect costs – fixed and variable costs, stepped fixed costs and semi variable costs – use of codes in categorising transactions – cost behaviour and graphs – cost objects, cost units and cost centres - responsibility centres (cost, profit, investment and revenue centres).</p> <p>✓ Presenting management information – written reports – tables, charts and graphs – interpreting management information.</p>				
Module 2	Cost Accounting Techniques			15 sessions
<p>✓ Topics: Accounting for materials – ordering, receiving and issuing materials – monitoring physical and book inventory levels – material inventory account – costs of ordering and holding inventory – optimum reorder level and reorder quantity – Economic Order Quantity (EOQ) – valuation of inventory using LIFO, FIFO and Average methods.</p>				

- ✓ Accounting for labour – direct and indirect labour – journal and ledger entries to record labour cost – labour account – Different remuneration methods – labour turnover and causes – labour efficiency, capacity and production volume ratios.
- ✓ Accounting for overheads – direct and indirect expenses – overhead absorption rates and appropriate bases – allocation and apportionment of production overheads – reapportionment of service cost centres – journal and ledger entries for manufacturing overheads – under/over absorption of overheads.
- ✓ Absorption and marginal costing – advantages and disadvantages – effect on inventory valuation – reconciliation of profits or losses between absorption and marginal costing.
- ✓ Cost accounting methods – job and batch costing – process costing – normal and abnormal losses/gains – equivalent units and cost under weighted average and FIFO methods – accounting for common costs – joint products and by-product valuation – process accounts – service/operation costing.
- ✓ Difference between traditional costing techniques and alternate cost accounting principles (no calculations) – activity-based costing (ABC) – target costing – life cycle costing – total quality management (TQM).

Module 3	Data Analysis and Statistical Techniques			10 sessions
<ul style="list-style-type: none"> ✓ Topics: Sampling techniques – random sampling, systematic sampling, stratified sampling, multistage sampling, cluster sampling and quota sampling – choice of appropriate sampling method in a specific situation. ✓ Forecasting techniques – structure of linear functions and equations – use of high low method for splitting total cost – scatter diagram and line of best fit – analysis of cost data using correlation coefficient and coefficient of determination – establishing linear function using regression analysis. ✓ Time series analysis – moving average, trend and seasonal variation – advantages and disadvantages of time series analysis – purpose of index numbers – simple and multi-item index numbering - Laspeyre and Paasche indices. ✓ Summarising and analysing data – big data and its characteristics (5Vs) – three types of big data – main uses of big data – categorical (nominal and ordinal) and numerical (continuous and discrete) data – descriptive analysis and inferential analysis. ✓ Mean, median and mode for ungrouped data – mean for grouped data – measures of dispersion including variance, standard deviation and coefficient of variation – expected values – properties of normal distribution – interpret normal distribution graphs and tables. ✓ Role and features of computer spreadsheet system – applications for computer spreadsheet – use of spreadsheets in data analysis and cost and management accounting. 				

Module 4	Budgeting			10 sessions
<ul style="list-style-type: none"> ✓ Nature and purpose of budgeting – planning and control cycle in an organization – budgeting process and stages in budgeting. ✓ Budget preparation – importance of principal budget factor – sales budgets – functional budgets (production, raw material usage, purchases, labour, variable and fixed overheads) – cash budgets – master budget – ‘what if’ analysis – scenario planning – fixed and flexible budgets. ✓ Capital budgeting and discounted cash flows – distinguish asset and expense items – steps in preparation of capital expenditure budget – simple and compound interest – nominal and effective interest rates – compounding and discounting – difference between accounting profit and cash flow. ✓ Relevant cash flows for individual investment decisions – present value in annuity and perpetuity – Calculate and interpret investment viability – net present value (NPV) – internal rate of return (IRR) – discounted and non-discounted pay back period. ✓ Budgetary control and reporting – variance between flexed budget, fixed budget and actual results – eliminating variances – responsibility accounting – controllable and uncontrollable costs – preparation of control reports. ✓ Behavioural aspect of budgeting – motivation and performance management – managerial incentive schemes – participative approach to budgeting – top down and bottom up approach to budgeting. 				
Module 5	Standard Costing and Performance Measurement			10 sessions
<ul style="list-style-type: none"> ✓ Topics: Purpose and principles of standard costing – standard cost per unit under marginal and absorption costing. ✓ Variance analysis – sales price and volume variance – material total, price and usage variance – labour total, rate and efficiency variance – variable overhead total, expenditure and efficiency variance – fixed overhead total, expenditure, volume, capacity and efficiency variance ✓ Interpretation of variances – factors to consider before investigating variances – possible causes of variance and recommended control action – interrelationships between variances – reconcile actual and standard figures using variances – reconcile budgeted profit with actual profit under absorption and marginal costing. ✓ Mission statement and its role in performance measurement – role of strategic, operational and tactical objectives – impact of economic and market conditions – impact of government regulation. 				

<p>✓ Financial performance measures (profitability, liquidity, activity and gearing) – non-financial performance measures – balanced scorecard – three Es (economy, efficiency and effectiveness) – performance measure for contract and process costing environments – resource utilisation – return on investment – residual income</p> <p>✓ Performance measures for service industries - performance measures for non-profit seeking and public sector organisations - cost control and cost reduction – cost reduction methods – value analysis – benchmarking.</p>	
<p>Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</p>	
<p>Reference Text book</p> <ol style="list-style-type: none"> 4. ACCA Study Material 2022-23 by Kaplan 5. ACCA Study Material 2022-23 by BPP 6. 	
<p>Reference</p> <ol style="list-style-type: none"> 1. ACCA Study Material by Emily Woolf International 2. Introduction to Management Accounting by Horngren 3. Principles and Practice of Cost Accounting – Ashish K. Bhattacharya 	
<p>Content in this section should be mentioned as per the program grid.</p> <p>Topics relevant to development of “ENTREPRENEURSHIP SKILLS”: Students shall be able to start their own business in rural India.</p> <p>Topics relevant to development of “EMPLOYABILITY SKILL”: Students shall be able to understand the pulse of rural customer and match their need accordingly.</p>	
<p>Catalogue prepared by</p>	<p>Ms. Monica Assistant Professor School of Commerce and Economics</p>
<p>Recommended by the Board of Studies on</p>	<p>4th Board of Studies, 11th July, 2024</p>
<p>Date of Approval by the Academic Council</p>	<p>24th Academic Council meeting held on 3rd August 2024</p>

Course Code: COM1032	Course Title: Corporate Law and Practice	L- T- P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Basic Knowledge of Law and Accounting 					
Anti-requisites	Nil					
Course Description	<p>This paper is designed to develop an understanding of the fundamentals of business law. The course aims to orient the students with various business and corporate laws such as Law of Torts, Indian Contract Act, 1872, The Sale of Goods Act, 1930, The Indian Partnership Act, 1932, The Companies Act, 2013, The Companies Act, 2013. The study of these laws will enable the students to acquire working knowledge about the legal framework within which business organizations operate. Further it aims to develop a sound understanding of the legal framework of business and the basic principles of law so as to apply these to various business transactions.</p>					
Course Out Comes	<p>After successful completion of the course the students will be able to :</p> <p>CO1 : Providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function.</p> <p>CO2 : Acquaint the student with basic concepts of business laws such as the Contract Act, Sale of Goods Act.</p> <p>CO3 : Comprehend various provisions of Companies Act to study the formation of company,</p> <p>CO4 : Evaluate the various features and functioning of companies, partnership firms and LLPs.</p> <p>CO5 : Understand the role of insolvency laws and the procedure involved in voluntary liquidation</p>					
Course objective						
Course Content:						
Module 1	Essential elements of the Indian legal system					15 sessions

<p>➤ Law and the legal system Definition- Types of law Structure and operation of the courts, Sources of law: Case law and precedent- Legislation Rules and presumptions used by the courts</p> <p>➤ The General Clauses Act, 1897 Important definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous</p> <p>➤ Interpretation of statutes Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents</p>				
Module 2	Business Law – Part A			15 sessions
<p>➤ Indian Contract Act, 1872 Formation of a contract – Simple Contract ,Offer ,Acceptance Consideration, Other essential elements of a valid contract , Performance of contract breach of contract ,Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Pledge , Agency</p> <p>➤ Law of torts and professional negligence Meaning of Tort – tort of passing off – tort of negligence – defences to actions in negligence – duty of care to accountants and auditors</p> <p>➤ The Sale of Goods Act,1930 Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.</p>				
Module 3	Business Law – Part B			10 sessions
<p>➤ The Indian Partnership Act, 1932</p>				

General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm

➤ **The Limited Liability Partnership Act, 2008:**

Introduction- covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.

Module 4

Company Law – Part A

10 sessions

➤ **The Companies Act, 2013**

➤ **Preliminary**

- Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Doctrine of Indoor Management

- Prospectus and Allotment of Securities, Share Capital and Debentures ,Acceptance of Deposits by companies ,Registration of Charges, Management and Administration, Accounts of Companies, Audit and Auditors

- Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

➤ **Employment law**

- The formation and constitution of a company- Duties of promoters- rules of pre-incorporation contracts- Procedures for company registrationStatutory books-Article of association, , Memorandum of Association, Appointment and Qualifications of Directors, Appointment and remuneration of Managerial Personnel, Meetings of Board and its powers, Inspection, inquiry and Investigation

Module 5	Company Law - Part B			10 sessions
<p>➤ The Companies Act, 2013</p> <p>Share capital – Types of shares- Rights issue- bonus issue- Issue of Shares at discount or premium, Declaration and payment of Dividend, Registration of Charge, Loan capital - Debenture- Fixed and floating charges, , Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions</p> <p>Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.</p> <p>➤ Insolvency law :-</p> <p>Winding Up:- Voluntary liquidation- Compulsory liquidation- Insolvency and administration, Corporate fraudulent and criminal behavior -Legal control over insider dealing, money laundering, bribery, Fraudulent and criminal behaviour, Compounding of offences, Adjudication, Special Courts ,National Company Law Tribunal and Appellate Tribunal</p>				
<p>Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</p>				
<p>Text books</p> <p>Tulsian Business Law book , McGraw Hill Education</p> <p>Elements of Business Law by N D Kapoor , Sultan Chand Publication</p>				
<p>Reference Books</p> <p>Corporate and Economic Law by Pankaj Garj ,Taxmann</p> <p>Company Law by Avtar Singh - Eastern Book Company</p>				
<p>Content in this section should be mentioned as per the program grid.</p> <p>Topics relevant to development of “ENTREPRENEURSHIP SKILLS”: Students shall be able to start their own business in rural India.</p>				

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. Amuthan Assistant Professor School of Commerce and Economics
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: COM2060	Course Title: Performance Management	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Basic Knowledge of Accounting 					
Anti-requisites	Nil					
Course Description	The aim of the syllabus is to provide the means through which better results can be obtained from the organization, teams and individuals by understanding and managing performance within an agreed framework of planned goals, standards and competence requirements.					
Course Out Comes	<p>On successful completion of the course the student will be able to :</p> <p>CO1 : This paper underpins the knowledge and skills in the area of management accounting techniques.</p> <p>CO2 : Apply the same to evaluate the performance of both commercial and public entities with the help of budgetary control measures and standard costing tools.</p> <p>CO3 : The aim is to set out performance measurement both financially and non-financially in the context of business objectives</p>					

	CO4 : Application of risk scenarios in pricing decisions impacting the business performance. CO5 : Students will understand the technology and employability as the need for the hour relevant with performance management			
Course objective				
Course Content:				
Module 1	Information system, data analytics and specialist cost and management accounting techniques			10 sessions
<ul style="list-style-type: none"> ✓ Sources of information, Information systems ✓ Transaction Processing System, Management Information System, Executive Information System, Expert System. ✓ Uses and benefits of big data and data analytics for planning, costing, decision-making and performance management ✓ Challenges and risks of implementing and using big data and data analytics in an organization ✓ Activity-based-costing – cost drivers, calculation of costs per driver & per unit ✓ Target costing – derive a target cost in manufacturing & service industry ✓ Life cycle costing – costs involved at different stages of life cycle ✓ Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; ✓ Environmental accounting – management of environmental costs – accounting for environment costs 				
Module 2	Advanced budgetary control and standard costing			10 sessions
✓ Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets				

<ul style="list-style-type: none"> ✓ Quantitative analysis using high-low method ✓ Applying learning curve model ✓ Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances ✓ Performance analysis with variances – assigning the variances to the managers 				
Module 3	Pricing and decision-making techniques			7 sessions
<ul style="list-style-type: none"> ✓ Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs ✓ Cost-volume-profit (CVP) relationship – Break-even point and margin of safety – estimation of target profit in single & multi-product scenario ✓ Resource optimization in light of limiting factors – single or multiple factors ✓ Make or buy decisions. ✓ Factors affecting pricing of product or services ✓ Price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation ✓ Pricing strategies such as skimming, penetration, differential, cost-plus pricing 				
Module 4	Performance analysis and divisional performance			7 sessions
<ul style="list-style-type: none"> ✓ Understand & apply financial & non-financial performance indicators (KPIs) ✓ Using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement ✓ Using Value-for-money approach for not-for-profit organizations ✓ Economy, efficiency & effectiveness approach ✓ Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) ✓ Impact of transfer pricing on divisional performance – methods of setting transfer prices 				

Module 5	Risk analysis in business decisions, behavioral considerations and Employability and technology			11 Sessions
<ul style="list-style-type: none"> ✓ Understand the risk & uncertainty in short term and their impact on business decisions ✓ Apply techniques of Maximax, maximin and minimax regret ✓ Use of expected value technique ✓ Decision tree ✓ Value of perfect & imperfect information ✓ Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact ✓ Illustrate how behavioral aspects affect the performance of an organization ✓ External considerations and the impact on performance. 				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Text book <ul style="list-style-type: none"> ● ACCA Study Material 2022-23 by Kaplan ● Performance Management - Dr. C. Appa Rao ● Performance Management - Soumendra Narain Bagchi 				
Reference Books <ul style="list-style-type: none"> ● Cost & Management Accounting Taxman Publications Pvt. Ltd. By N.S. Zed ● Cost & Management Accounting Taxman Publications Pvt. Ltd. By Deepak Jain Cost and Management Accounting; Kalyani Publishers				
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	Prof. Sowmyashree A Assistant Professor School of Commerce and Economics
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: COM2056	Course Title: Financial Reporting	L- T- P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Basic Knowledge of Accounting 					
Anti-requisites	Nil					
Course Description	The Financial Reporting paper aims to develop knowledge and skills in the understanding and application of accounting standards and the conceptual and regulatory frameworks of accounting for the preparation of financial statements of single and group entities. The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.					

Course Out Comes	On successful completion of the course the student will be able to : CO1 : Assess the importance of conceptual framework and its relevance to financial reporting CO2 : Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions CO3 : Understand the preparation of individual financial statements of a company using the knowledge about IFRS/IAS CO4 : Understand the preparation of consolidated financial statements of a company using the knowledge about IFRS/IAS CO5 : Using ratios and non-financial information, analyse and interpret the financial statement of a company			
Course objective				
Course Content:				
Module 1	Conceptual and Regulatory Framework for Financial Reporting			15 sessions
Conceptual Framework – Meaning, Need and Alternatives – Qualitative Characteristics of financial information (Fundamental and Enhancing characteristics) - Recognition and measurement criteria of elements of FS - Measurement bases in financial statements including relative advantage and disadvantage of each base Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule-based framework – Standard setting process				
Module 2	Application of accounting standards for transactions			15 sessions
✓ Property, plant, and equipment, ✓ Intangible assets, ✓ Borrowing costs,				

- ✓ Investment property,
- ✓ Impairment of assets,
- ✓ Non-current assets held for sale and discontinued operations,
- ✓ Inventory & biological assets,
- ✓ Provisions & contingencies,
- ✓ Events after reporting period,
- ✓ Accounting policies, estimates & errors,
- ✓ Incomes Taxes including accounting for current tax and deferred tax,
- ✓ Government Grants,
- ✓ Effects of changes in foreign exchange rates,
- ✓ Leases,
- ✓ Financial Instruments (excluding hedge accounting & impairment of financial assets),
- ✓ Earnings Per Share – Basic and Diluted
- ✓ Fair Value Measurement
- ✓ Revenue recognition for contracts where performance obligations are satisfied over time or at a point in time

Module 3	Preparation & presentation of individual financial statements			10 sessions
Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) – Preparing full or extracts of statement of profit or loss and other comprehensive income, statement of financial position and statement of changes in equity - Prepare extracts from a statement of cash flows for a single entity (not a group) in accordance with relevant IFRS Standards using the indirect method only				
Module 4	Preparation of consolidated			10 sessions

	statement of financial position			
<p>Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements, Concept of pre and post-acquisition profits - circumstances where it is permitted not to consolidate a subsidiary</p> <p>Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, Consolidated goodwill and Non-Controlling Interest (NCI) on date of acquisition -Computation of group retained earnings and other reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements – Impact of goodwill impairment - effect of the disposal of a parent’s investment in a subsidiary in the parent’s individual financial statements</p>				
Module 5	Analysis of financial statements of single entity and group			10 sessions
<p>Problems of Historical cost accounting, Manipulations in FS using creative accounting and window dressing – Impact of seasonal trading and major acquisition on interpretations – Limitations of interpretation techniques while using consolidated FS - Calculation and interpretation of accounting ratios and trends to address users’ and stakeholders’ needs, Analyse the financial performance and position of an entity using the financial statements –</p> <p>Using non-financial information in interpretation - Use of ratios in performance evaluation, Trend analysis, Comparison with competition or industry average - Limitation of interpretation techniques - Interpretation of the financial statement of a specialised, not for-profit or public sector organisation</p>				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
<p>Text books</p> <ul style="list-style-type: none"> ● Kaplan Publishing ACCA Financial Reporting - Study text and Exam Kit – (2022-2023 exams) ● BPP Publishing Media – ACCA Financial Reporting – Workbook and Practice Revision Kit – (2022-2023) ● M P Vijay Kumar: Financial Reporting, Snow white Publications 				

Reference Books <ul style="list-style-type: none"> ● Sehgal and Sehgal (Volume 1 and 2). Advanced Accountancy. Taxmann ● Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers ● S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company ● Frank Wood. Business accounting Volume 1. Pearson Publishers 	
<p>Content in this section should be mentioned as per the program grid.</p> <p>Topics relevant to development of “ENTREPRENEURSHIP SKILLS”: Students shall be able to start their own business in rural India.</p> <p>Topics relevant to development of “ EMPLOYABILITY SKILL”: Students shall be able to understand the pulse of rural customer and match their need accordingly.</p>	
Catalogue prepared by	Dr. Nasa Dhanraj Assistant Professor School of Commerce and Economics
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: COM2059	Course Title: Audit and Assurance	L- T- P- C	4	0	0	4
Version No.	1.0					

Course Pre-requisites	<ul style="list-style-type: none"> Basic Knowledge of Accounting 		
Anti-requisites	Nil		
Course Description	The aim of ACCA Audit and Assurance syllabus is to develop knowledge and understanding of the process of carrying out assurance engagements such as external audits and internal audits & their application in the context of the professional regulatory framework.		
Course Out Comes	<p>On successful completion of the course the student will be able to :</p> <p>CO1 : Understand the concept of audit and assurance, its framework and regulations</p> <p>CO2 : Understand how the auditor obtains and accepts audit engagements, assesses audit risk and plans an audit</p> <p>CO3 : Describe and evaluate internal controls & understand internal audit</p> <p>CO4 : Identify and describe the audit evidence obtained by the auditor through audit procedures</p> <p>CO5 : Understand the importance of subsequent events review, going concern principle, written representations, and the final review.</p>		
Course objective			
Course Content:			
Module 1	Audit framework & regulation		15 sessions
<ul style="list-style-type: none"> ✓ Concept of audit & assurance - objective and general principles of external audit engagements - nature and development of audit and other assurance engagements - objectives of an assurance engagement - Elements of an assurance engagement - Types of assurance engagement ✓ External Audits - regulatory environment within which external audits take place - reasons and mechanisms for the regulation of auditors - statutory regulations governing the appointment, rights, removal and resignation of auditors - limitations of external audits ✓ Corporate Governance - objectives, relevance and importance of corporate governance - good corporate governance requirements relating to directors' responsibilities (e.g. for risk management and internal control) and the reporting 			

responsibilities of auditors - corporate governance deficiencies and recommendations to allow compliance with codes of corporate governance - the structure and roles of audit committees.\

- ✓ Professional ethics - fundamental principles of professional ethics - the conceptual framework, including the threats to the fundamental principles - the safeguards to offset the threats to the fundamental principles - the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality.

Module 2	Audit planning & risk assessment			15 sessions
<ul style="list-style-type: none"> ✓ Obtaining, accepting and continuing audit engagements – preconditions for an audit - importance and purpose of engagement letters and their contents - the overall objectives and importance of quality management procedures in conducting an Audit ✓ Assessing audit risk –the components of audit risk. - the audit risks in the financial statements and auditor's response to each risk - concepts of materiality and performance materiality - calculating materiality levels from financial information ✓ Understanding the entity & its environment - obtaining an initial understanding of the entity, its environment and the applicable financial reporting framework - the nature and purpose of analytical procedures in planning - Compute and interpret key ratios used in analytical procedures. ✓ Audit planning & documentation - the need for, benefits of and importance of planning an audit - the contents of the overall audit strategy and audit plan - the difference between interim and final audit - the impact of the work performed during the interim audit on the final audit - the need for, and the importance of, audit documentation - the form and contents of working papers and supporting documentation 				
Module 3	Internal control & Internal Audit			10 sessions
<ul style="list-style-type: none"> ✓ Systems of Internal control - the components of internal control - recording internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires - Evaluate internal control components, including deficiencies and significant deficiencies in internal control – limitations of internal control ✓ Test of control –computer systems controls including general IT controls and information processing controls - control objectives, control procedures, control activities, direct controls and tests of control in relation to various systems in an organization ✓ Communication on internal controls ✓ Internal audit and governance - differences between external audit and internal audit - the scope of the internal audit function, outsourcing and internal audit assignments 				

Module 4	Audit evidence and Audit Procedures			10 sessions
<ul style="list-style-type: none"> ✓ Assertions and audit evidence - the assertions contained in the financial statements for transactions and account balances - various audit procedures to obtain audit evidence - differences between tests of control and substantive procedures ✓ Audit sampling - the need for sampling - the differences between statistical and non-statistical sampling – the application of the basic principles of statistical sampling and other selective testing procedures ✓ Audit of specific items - Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration – details of audit checks for these items and reporting thereof – use of management representation ✓ Automated tools and techniques ✓ The work of others – experts - service organizations – Internal Auditors ✓ Not-for-profit organization – audit techniques 				
Module 5	Review & reporting			10 sessions
<ul style="list-style-type: none"> ✓ Subsequent events - the purpose of a subsequent events review - responsibilities of auditors regarding subsequent events - the procedures to be undertaken in performing a subsequent events review ✓ Going Concern - importance of and the need for going concern reviews - respective responsibilities of auditors and management regarding going concern - potential indicators that an entity is not a going concern - procedures to be applied in performing going concern reviews ✓ Written representations - circumstances where written representations are necessary and the matters on which representations are commonly obtained ✓ Final review – the importance of the overall review – the significance of uncorrected misstatements. ✓ Independent auditors report – basic elements contained in the independent auditor's report - circumstances in which a modified audit opinion may be issued in the auditor’s report - impact on the auditor’s report when a modified opinion is issued - format and content of key audit matters, emphasis of matter and other matter paragraphs 				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				

Text books	
<ul style="list-style-type: none"> • Audit and Assurance: Kaplan Publishing • Audit and Assurance: BPP learning media • Audit and Assurance: Emily Woolf International 	
Reference books	
<ul style="list-style-type: none"> • S.K Basu: Auditing Principles & Techniques, Pearson • Pankaj Garg., “Auditing and Assurance”, Taxmann Publisher, 10th edition, New Delhi, 2022 	
<p>Content in this section should be mentioned as per the program grid.</p> <p>Topics relevant to development of “ENTREPRENEURSHIP SKILLS”: Students shall be able to start their own business in rural India.</p> <p>Topics relevant to development of “EMPLOYABILITY SKILL”: Students shall be able to understand the pulse of rural customer and match their need accordingly.</p>	
Catalogue prepared by	Ms. Monica Assistant Professor School of Commerce and Economics
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: COM1031	Course Title: Financial Management	L- T- P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> • Basic Knowledge of Accounting 					
Anti-requisites	Nil					

Course Description	The objective of the syllabus is to develop students with the knowledge and skills expected of a finance manager, working in finance function, in relation to understanding finance function and its environment, managing working capital, investment, financing, dividend policy decisions and managing risks. It also equips students with latest technology and employability skills to meet industry expectations.			
Course Out Comes	<p>On successful completion of the course the student will be able to :</p> <p>CO1 : To familiarize the role and purpose of the financial management function within a business and understand economic conditions under which the decisions are made</p> <p>CO2 : To discuss, evaluate and apply various working capital management techniques and equip the skills to use various investment appraisal techniques to select a project adjusting for risk and uncertainty and understand specific investment decisions</p> <p>CO3 : To understand the various sources of business finance, including dividend policy and how much finance can be raised from within the business and understand cost of capital and other factors that influence the choice of the type of capital raised by the business</p> <p>CO4 : To examine principles underlying the valuation of business and financial assets, including the impact of cost of capital on the value of business and to introduce different risks in business and to comprehend main types of forex and interest rate risks evaluate main techniques used to manage risks in business</p> <p>CO5 : To introduce appropriate digital and employability skills in preparing for and taking the FM examination and to be able to use the relevant functionality and technology in professional manner to tackle the examination.</p>			
Course objective				
Course Content:				
Module 1	Financial management function and its environment			15 sessions
✓ The nature and purpose of financial management – relationship between financial management and management accounting				

- ✓ Financial objectives and relationship with corporate strategy and objectives – shareholder wealth maximization – profit maximization – earnings per share growth
- ✓ Stakeholders and impact on corporate objectives – conflict between different objectives – agency theory – measuring corporate objectives – ratio analysis – corporate governance regulations
- ✓ Financial and other objectives in not-for-profit organisations – value for money audits – three Es for not-for-profit-Organisation
- ✓ The economic environment for business – macroeconomic policy targets – role of fiscal, monetary, interest rate and exchange rate policies in achieving macroeconomic policy targets – competition policy – government assistance for business – green policies – corporate governance
- ✓ The nature and role of financial markets and institutions market – role of financial intermediaries – variety of security in terms of risk and return – impact of fintech
- ✓ The nature and role of money markets – the role of banks and other financial institutions in the operation of the money markets – interest-bearing instruments – discount instruments – derivative products

Module 2	Working capital management and Investment appraisal			15 sessions
<ul style="list-style-type: none"> ✓ The nature, elements and importance of working capital – cash operating cycle – accounts payables and receivables management techniques – liquidity and activity ratios – Economic Order Quantity – Just In Time – preparing cash flow forecasts– trade credit – bulk discounts – early settlement discounts – managing foreign accounts payables – centralized treasury management – Baumol model and the Miller-Orr model – investing short term ✓ Determining working capital needs and funding strategies – calculate the level of working capital – working capital cycle working capital funding strategies – distinction between permanent and fluctuating current assets – matching principle – relative costs and benefits of aggressive, conservative and matching funding policies – management attitudes to risk ✓ Investment appraisal techniques – relevant cash flows – payback period – discounted payback period – accounting rate of return – Net Present Value – Internal Rate of Return – allowing for inflation and taxation – superiority of Discounted Cashflow methods over non-Discounted Cashflow methods – risk and uncertainty- sensitivity analysis to investment projects – probability analysis to investment projects – techniques of adjusting for risk and uncertainty in investment appraisal – simulation – adjusted payback – risk-adjusted discount rates 				

<ul style="list-style-type: none"> ✓ Specific investment decisions (Lease or buy, asset replacement, capital rationing) - leasing and borrowing to buy using the before- and after-tax costs of debt - asset replacement decisions - investment decisions under single-period capital rationing - Profitability Index - Net Present Value - reasons for capital rationing 				
Module 3	Business finance			10 sessions
<ul style="list-style-type: none"> ✓ Sources of, and raising, business finance -short-term sources of finance - overdraft - short-term loan - trade credit - lease finance - long-term sources of finance - equity finance - debt finance - lease finance - venture capital - methods of raising equity finance - rights issue - placing - public offer - stock exchange listing - Islamic finance - concept of riba - Murabaha - Ijara - Mudaraba - Sukuk - Musharaka .- internal sources of finance - retained earnings - increasing working capital efficiency - relationship between dividend policy and the financing decision - alternatives to cash dividends - legal constraints, liquidity, shareholder expectations and alternatives to cash dividends ✓ Estimating cost of capital - dividend growth model - systematic and unsystematic risks - capital asset pricing model - estimating cost of debt - estimating Weighted Average Cost of Capital using book value and market value weightings ✓ Sources of finance and their relative costs - risk-return relationship - creditor hierarchy - problems high levels of gearing - impact of sources of finance on financial position - gearing ratio analysis - cash flow forecasting - lease or buy - relationship between cost of capital and value of company - project specific cost of capital - Capital Asset Pricing Model and cost of capital ✓ Capital structure theories - traditional view - Modigliani and Miller capital structure theories - pecking order theory ✓ Finance for small and medium sized businesses - business angel financing -government assistance - supply chain financing - crowdfunding & peer-to-peer funding. ✓ 				
Module 4	Business Valuation			10 sessions
<ul style="list-style-type: none"> ✓ Nature and purpose of the valuation of business and financial assets - reasons for valuing businesses and financial assets - limitations of information ✓ Models for valuation of shares - asset-based valuation models - net book value (statement of financial position) basis - net realisable value basis - net replacement cost basis - income-based valuation models - Price / Earnings ratio method - earnings 				

<p>yield method - cash flow-based valuation models - dividend valuation model - the dividend growth model -discounted cash flow basis.</p> <p>✓ The valuation of debt and other financial assets - valuation methods - irredeemable debt - redeemable debt - convertible debt - preference shares</p> <p>✓ Efficient Market Hypothesis (EMH) and practical considerations in the valuation of shares - weak form efficiency, semi-strong form efficiency and strong form efficiency - practical considerations in the valuation of shares - significance of investor speculation – behavioural finance</p>				
Module 5	Risk management and technology and employability skills			10 sessions
<p>✓ The nature and types of risk and approaches to risk management – foreign exchange risk - translation risk - transaction risk - economic risk – interest rate risk - gap exposure - basis risk.</p> <p>✓ Causes of exchange rate differences and interest rate fluctuations - balance of payments - purchasing power parity theory - interest rate parity theory - four-way equivalence - forecast exchange rates - purchasing power parity - interest rate parity - structure of interest rates and yield curves - expectations theory - liquidity preference theory - market segmentation</p> <p>✓ Hedging techniques for foreign currency risk - currency of invoice - netting and matching - leading and lagging - forward exchange contracts - money market hedging - asset and liability management - foreign currency derivatives used to hedge foreign currency risk</p> <p>✓ Hedging techniques for interest rate risk - matching and smoothing - asset and liability management - forward rate agreements – interest rate swaps – collars</p> <p>✓ Use computer technology to efficiently access and manipulate relevant information</p> <p>✓ Work on relevant response options, using available functions and technology, as would be required in the workplace</p> <p>✓ Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools</p> <p>✓ Present data and information effectively, using the appropriate tools</p>				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
<p>Text book</p> <ul style="list-style-type: none"> • ACCA F9: Financial Management material (2022-23) from Kaplan Publishers 				

- ACCA F9: Financial Management material (2022-23) from BPP Publishers
- ACCA F9: Financial Management material (2022-23) from Becker Publishers
- Fundamentals of Financial Management by J. Van Horne (Author), John Wachowicz, Prentice Hall Publications, Latest Edition
- Financial Management, by I M Pandey, 2021, Pearson Publications

Reference book

- Fundamentals of Investment Appraisal: An Illustration Based on a Case Study by Martina Röhrich, 2007, Oldenbourg Publishers
- Investment Appraisal: Methods and Models by Uwe Götze, Deryl Northcott, Peter Schuster, Springer Publications, 2007
- The Cost of Capital: Intermediate Theory by Seth Armitage, 2005, Cambridge University Press
- Business analysis & valuation using financial statements by Krishna G. Palepu and P.M. Healy, 2015, Cengage India Private Limited

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	Mrs. Monica Assistant Professor School of Commerce and Economics
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: COM2058	Course Title: Strategic Business Leader	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"> • Basic Knowledge of Accounting 		
Anti-requisites	Nil		
Course Description	Strategic Business Leader covers a blend of technical, ethical and professional skills. It tests the ability of the student to work in a stimulated real-life scenario. The syllabus brings together the core areas of Governance, Risk and Strategy, Leadership and Organisational control, change management as well as technical areas like data analytics.		
Course Out Comes	<p>On successful completion of the course the student will be able to :</p> <p>CO1 : This paper aims for the student to understand the principles applicable to a business entity and recognize the ethical framework that managers need to adopt while discharging their duties.</p> <p>CO2 : This course identifies the various professional skills that a professional manager needs to acquire and apply along with the application of the knowledge, skills and expertise required to assess the business strategies and their impact on business performance.</p> <p>CO3 : This course objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.</p> <p>CO4 : This course will help the student identify the technologies required for the business entity and use of data analytics for decision making.</p> <p>CO5 : This course will equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.</p>		
Course objective			
Course Content:			
Module 1	Governance and Leadership		15 sessions
Agency Theory, principal agent relationship; rules v/s principles approach to governance; Role of institutional investors in governance systems; Public sector governance - Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs ; Integrated reporting – guiding principles, and elements of six capitals; internal management systems;			

duties of directors, functions of the Board, composition & balance of the Board diversity; responsibility of the Board for risk management systems & internal control; Importance, purposes, roles & responsibilities of non-executive directors and the various committees within effective governance;

Qualities of leadership – role of effective leadership, identify key leadership traits for successful formation and implementation of strategy and change management; Discuss the importance of leadership in defining and managing organisational culture; leadership qualities- key ethical and professional values underpinning governance; Analyse organisational culture, to recommend suitable changes using models like cultural web

Module 2	Strategy and Risk Management			15 sessions
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Concept of strategy – importance of strategy, strategic decisions, JSW – strategic management - strategic position, strategic choice and strategic action ; use of models like PESTLE, Porter’s diamond , Porter’s five forces, Value chain for strategic management. Identify organisation’s capabilities and competencies in light of the strategic position assessment of these for sustaining competitive position, use of SWOT model to assess organisation’s abilities to assess its capabilities;

Identification, assessment & Impact; relationship between organisational strategy and risk management strategy, distinguish between strategic and operational risk, measurement of risk, framework of risk management systems , concepts of risk appetite and risk response, strategic & operational risks, assessing severity & probability of risk events, TARA framework for risk responses by management, monitoring of risks management strategies

Module 3	Technology and data analytics			10 sessions
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Use of mobile & cloud technology with their benefits & risks, cloud v/s owned hardware & software, use of big data & data analytics for strategy development, use of data analytics for decisions regarding product development, marketing & pricing, explain the value chain of E-business, IT systems security & control; Benefits of Machine learning and use of artificial intelligence to support strategic decisions and pursuit of corporate objectives.

Module 4	Financial Planning and Organisational control and audit			10 sessions
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Relationship between business strategy and financial objectives, developments in financial technology, alternative structures for finance function such as partnering, outsourcing, shared or global business services, role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques, Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control

system – role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting				
Module 5	Change management			10 sessions
Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment; Different types of strategic change & its implications – assess organization culture using Balogun & Hope Hailey’s contextual features – managing change using Lewin’s 3 stage model – assessing effectiveness of organizational processes & change therein using Harmon’s process-strategy matrix – leading and managing change projects – post project reviews				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Text book				
<ul style="list-style-type: none"> • ACCA approved study material by Kaplan • Strategic Management - Frank T Rothearmel, Himalaya Publications • Corporate Governance – Marc Georgen 				
Reference book				
<ul style="list-style-type: none"> • Project Management – Prasanna Chandra • Strategic Management and business policy - Globalisation, innovation and sustainability - Thomas L Wheelen and David Hunger 				
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	Ms. Monica Assistant Professor School of Commerce and Economics			

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: COM2062	Course Title: Strategic Business Reporting	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Basic Knowledge of Accounting 					
Anti-requisites	Nil					
Course Description	<p>The module requires you to establish your ability to make strategic business reporting decisions. The aim of the syllabus is to evaluate, discuss and apply the concepts, principles and practices that support the preparation and interpretation of corporate reports in various contexts including the ethical assessment of management's stewardship and the information needs of a diverse group of stakeholders. The syllabus requires students to examine corporate reporting from a number of standpoints, not only from the point of view of the preparer of corporate reports but also from the perspective of a variety of different stakeholders such as investors and finance providers. The syllabus further requires the evaluation and assessment of the reporting decisions made by management and their implications for a range of stakeholders and any entities.</p>					

Course Out Comes	<p>On successful completion of the course the student will be able to :</p> <p>CO1 : Understand the importance of Conceptual Framework and discuss the importance of professional and ethical behaviour in corporate reporting</p> <p>CO 2 : Generate report on the financial performance and position of entities in the context of various accounting issues discussed in IAS/IFRS</p> <p>CO3 : Preparing consolidated financial statements which involve transactions with foreign group entities</p> <p>CO4 : Examine the implications of current issues in the context of social, environmental, national and international corporate financial reporting</p> <p>CO5 : Examine and interpret the implications of changes in accounting regulations on financial reporting</p>			
Course objective				
Course Content:				
Module 1	Ethical Code of Conduct and Conceptual Framework			9 Sessions
<p>Conceptual Framework for financial reporting – Purpose and Objective, Nature of Qualitative characteristics of useful information - Role of prudence and substance over form - Financial statements and elements - Recognition and derecognition criteria - Selecting a measurement base - Presentation and Disclosure in financial statements.</p> <p>Approaches to accounting and ethics - Code of ethics and Conduct - Relevance & Importance of ethical & professional issues while complying with accounting standards, Ethics of Insider trading - Ethics in digital age -Impact of ethical and unethical behaviour – Consequences of not upholding ethical principles</p>				
Module 2	Reporting of financial performance – Part I			9 Sessions

Criteria for revenue recognition, Accounting requirements relating to revenue earned from a contract with a customer, Recognition of contract costs as an asset, Revenue recognition in following situations: performance obligations satisfied over time, sale with a right of return, consignment arrangements, warranties, variable consideration, principal versus agent considerations and non-refundable up-front fees.

Non-current tangible & intangible assets – Recognition, subsequent measurement and derecognition, Accounting for non-current assets held for sale, Accounting for Investment Properties, Accounting for borrowing costs, Government grants -Recognition and measurement of provisions & contingent liability/ assets including onerous contracts, environmental provisions and restructuring provision - Accounting for events after reporting period.

Module 3	Reporting of financial performance – Part II			9 Sessions
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Share based payments (SBP) including equity settled and cash-settled SBP - Modifications, Cancellations and Settlements of SBP - Fair value measurement, principles of highest and best use - Most advantageous and principal market - Fair value Hierarchy - judgements required in selecting and applying accounting policies, accounting for changes in estimates and reflecting corrections of prior period errors – Preparing Interim financial reports – Reporting related party transactions

Financial instruments (FI) - Initial recognition, subsequent measurement and derecognition of financial asset and liabilities - Reclassification of financial assets - Account for derivatives, and simple embedded derivatives Hedge Accounting and Hedge effectiveness - General approach to impairment of financial instruments

Accounting for leases in books of lessee and lessor - Remeasurement of lease liability - Separation of lease contract - Exemption under lease accounting - Sale and leaseback transactions

Employee benefits – Short term and long term, Accounting for defined contribution plans and defined benefit plans - Curtailments and Settlements, Asset Ceiling tests - Reporting requirements of small and medium-sized entities (SMEs) - Difference in reporting for a SME and full IFRS - Simplifications in SME standard.

Module 4	Group financial statements			9 Sessions
<p>Principle of business combination- identifying the acquirer & applying the control principle - cost of business combination - Principles of recognition & measurement of identifiable assets & liabilities in acquisition - Accounting for Goodwill and Non-controlling Interest (NCI) - Accounting principles relating to a business combination achieved in stages - Procedures to be used in preparing consolidated financial statements - Circumstances when group financials must be prepared and situations in which group accounting can be exempted -Preparing group financial statement including cash flows - Consolidating joint arrangements and associates.</p> <p>Changes in group structure</p> <p>Group accounting for discontinued operations and acquisition of subsidiary with a view to sale - Implications of changes in ownership interest and loss of control over subsidiary or significant influence over associates - Accounting for acquisition in stages - Disposal of entities with or without loss of control</p> <p>Foreign currency transaction</p> <p>Translation into functional currency and the presentational currency - Account for the consolidation of foreign operations, including subsidiaries, associates and joint arrangements, and their disposal</p>				
Module 5	Potential changes in accounting regulations and Interpretation of financial statements			9 Sessions
<p>Analysis & interpretation of financial information and measurement of performance - financial & non-financial performance measures including earnings per share and additional performance measures (APM)- Impact of environmental, social, and ethical factors on additional performance measures - Importance of effective sustainability reporting - Integrated Reporting - Concept, Objective and How value is generated using six capitals - Importance and need of segmental information, Identification and Disclosure of segmental information - Emergence of non-financial reporting standards - Impact of environmental, social, and ethical factors on additional performance measures.</p>				

Accounting implications of first-time adoption of new accounting standards – Understanding issues and deficiencies leading to changes to an accounting standard - Impact of current issues in corporate reporting which include:

- ✓ accounting for digital assets
- ✓ accounting for the effects of a natural
- ✓ disaster,
- ✓ climate change
- ✓ a global event
- ✓ going concern assessments

Discuss the impact of current issues in corporate reporting such as presentation and disclosures, materiality in context of financial reporting and Management Commentary – Developments in sustainability reporting and sustainability standard - Current issues in financial reporting including criticisms on accounting standards

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

Text book

- Kaplan Publishing ACCA Strategic Business Reporting - Study text and Exam Kit – (Sep 2022 – June 2023 exams)
- BPP Publishing Media – ACCA Strategic Business Reporting – Workbook and Practice Revision Kit – (Sep 2022 – June 2023 exams)
- Corporate Financial Reporting and Analysis: A Global Perspective - Wiley; 4th edition (8 February 2019) – S. David Young, Jacob Cohen and Daniel.A. Bens

Reference book

- Financial Reporting and Financial Statement Analysis for Calcutta University - McGraw-Hill; First edition (30 January 2020) – Hanif and A. Mukherjee
- Global Financial Accounting and Reporting: Principles and Analysis - Cengage Learning EMEA (25 March 2006) – Peter Walton and Walter Aerts

<p>Content in this section should be mentioned as per the program grid.</p> <p>Topics relevant to development of “ENTREPRENEURSHIP SKILLS”: Students shall be able to start their own business in rural India.</p> <p>Topics relevant to development of “EMPLOYABILITY SKILL”: Students shall be able to understand the pulse of rural customer and match their need accordingly.</p>	
Catalogue prepared by	Prof. Sowmyashree A Assistant Professor School of Commerce and Economics
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: COM2064	Course Title: Advanced Financial Management	L- T- P- C	4	0	0	4
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Basic Knowledge of Accounting 					
Anti-requisites	Nil					
Course Description	<p>The aim of the syllabus is to apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization in private and public sectors. This syllabus develops upon the core financial management knowledge and skills covered in the Financial Management syllabus and prepare candidates to advise management and/or clients on complex strategic financial management issues facing an organization.</p>					

Course Out Comes	<p>On successful completion of the course the student will be able to :</p> <p>CO1 : Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognise the role of international financial institutions in the financial management of multinationals</p> <p>CO2 : Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally</p> <p>CO3 : Assess and plan acquisitions and mergers as an alternative growth strategy</p> <p>CO4 : Evaluate and advise on alternative corporate re-organisation strategies</p> <p>CO5 : Apply and evaluate alternative advanced treasury and risk management</p>			
Course objective				
Course Content:				
Module 1	Financial Management Function & Environment			15 sessions
<p>✓ Financial Management Function Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance</p> <p>✓ Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders</p>				
Module 2	Cost of capital & International corporate finance			15 sessions

<ul style="list-style-type: none"> ✓ Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM propositions in financial management. ✓ Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO 				
Module 3	Advanced investment appraisal techniques including international investment appraisal			10 Sessions
<ul style="list-style-type: none"> ✓ Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM ✓ Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes 				
Module 4	“Mergers & acquisitions” and “Re-organisation & Reconstruction”			10 Sessions
<ul style="list-style-type: none"> ✓ Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover. ✓ Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs. 				

✓ Market Response to Financial Reconstruction -Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer ✓ Effect of an offer on Financial Position and performance				
Module 5	Advanced risk management			10 Sessions
✓ Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) candidates are expected to illustrate working knowledge of setting up the hedging. ✓ Managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps) ✓				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Text book <ul style="list-style-type: none"> ● ACCA Kaplan AFM Study text and Exam kit 2022-23 ● ACCA BPP AFM Study text and Exam kit 2022-23 ● Fundamentals of Financial Management by Eugene F. Brigham Joel F. Houston 				
Reference book <ul style="list-style-type: none"> ● Corporate Finance Theory and Practice by Maurizio Dallocchio, Yann Le Fur, Pascal Quiry, Antonio Salvi, Pierre Vernimmen ● Multinational Business Finance by Eiteman, David K. Stonehill, Arthur I. Moffett, Michael H. 				
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	Prof. Sowmyashree A Assistant Professor School of Commerce and Economics
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: COM2063	Course Title: Advanced Audit and Assurance	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	<ul style="list-style-type: none"> Basic Knowledge of Accounting 					
Anti-requisites	Nil					
Course Description	The aim of Advanced Audit and Assurance is to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments					
Course Out Comes	<p>On successful completion of the course the student will be able to :</p> <p>CO1 : Demonstrate the ability to work effectively and efficiently on assurance and other service engagement within a professional and ethical framework and develop the knowledge, competence, skepticism and skills of an auditor</p> <p>CO2 : Assess and recommend appropriate quality control policies and procedures in practice management and recognise the auditor's position in relation to the acceptance and retention of professional appointments</p>					

	CO3 : Identify and formulate the work required to meet the objectives of audit assignments; apply the International Standards on Auditing; evaluate findings and the results of work performed and draft suitable reports on assignments. CO4 : Identify and formulate the work required to meet the objectives of non-audit assignments. CO5 : Understand the current issues and developments relating to the provision of audit-related and assurance services.			
Course objective				
Course Content:				
Module 1	Regulatory Environment & Professional and Ethical Consideration			9 sessions
<ul style="list-style-type: none"> ✓ International regulatory frameworks for audit and assurance services - the need for laws, regulations, standards and other guidance relating to audit, assurance and related services - the need for the legal and professional framework - the role of the audit committee and its impact on audit and assurance practice ✓ Money laundering - International methods for combatting money laundering - the scope of criminal offences of money laundering and how professional accountants may be protected from criminal and civil liability ✓ Laws and regulations - Compare and contrast the respective responsibilities of management and auditors concerning compliance with laws and regulations - the auditors' considerations of compliance with laws and regulations and plan audit procedures when possible non-compliance is discovered - how and to whom non-compliance should be reported - withdrawal from engagement ✓ Code of ethics - the fundamental principles and the conceptual framework approach - Identify, evaluate and respond to threats to compliance with the fundamental principles - the effectiveness of available safeguards - importance of professional scepticism in planning and performing an audit 				

<ul style="list-style-type: none"> ✓ Fraud & error - response to circumstances which indicate a high risk of error or fraud - responsibilities of management and auditors for fraud and error - how, why, when and to whom fraud and error should be reported and the circumstances in which an auditor should withdraw from an engagement ✓ Professional Liability - circumstances in which professional accountants may have legal liability and the criteria that need to be satisfied for legal liability to be recognized - the factors to determine whether or not an auditor is negligent and discuss the auditor's potential liability in given situations - ways in which liability may be restricted 				
Module 2	Quality Management			9 sessions
<ul style="list-style-type: none"> ✓ Quality management – the principles and purpose of quality management of audit and other assurance engagements - elements of a system of quality management - Evaluate the system of quality management which is in place for a given firm and assess if appropriate quality management has been applied ✓ Advertising, tendering and obtaining professional work and fees - appropriateness of publicity material including the use of the ACCA logo - Outline the determinants of fee-setting - Discuss the ethical and other professional problems, for example, lowballing, involved in establishing and negotiating fees ✓ Professional appointments - matters to be considered and the procedures that an audit firm/professional accountant should carry out before accepting a specified new client/engagement or continuing with an existing engagement - Recognise the key issues that underlie the agreement of the scope and terms of an engagement with a client 				
Module 3	Planning and Conducting an audit of historical financial information			9 sessions
<ul style="list-style-type: none"> ✓ Planning, materiality and assessing the risk of material misstatement - Define materiality and performance materiality - Discuss and demonstrate the use of analytical procedures - Evaluate and prioritise business risks, audit risks and risks of material misstatement - Interpret the results of analytical procedures - Evaluate the results of planning and risk assessment procedures - importance of the auditor gaining an understanding of the entity - how transnational audits may differ from other audits of historical financial information ✓ Evidence & Testing - Identify and describe audit procedures including substantive and tests of control - Assess and describe how IT can be used to assist the auditor - Evaluate and interpret the results of data analytics tools - specific audit problems and procedures concerning related parties 				

<ul style="list-style-type: none"> ✓ Audit procedures - appropriate audit procedures relating to inventory, non current assets, intangibles, financial instruments, leases, impairment, employee benefits etc. ✓ Using the work of others - Expert - Internal Auditor - Outsourced functions to service organizations ✓ Group Audits - specific matters to be considered before accepting appointment as group auditor - the matters specific to planning an audit of group financial statements - how the group auditor should evaluate the audit work performed by a component auditor 				
Module 4	Completion review and reporting			9 sessions
<ul style="list-style-type: none"> ✓ Subsequent events and going concern - Design audit procedures to identify subsequent events - Evaluate indicators that the going concern basis may be in doubt and recognise mitigating factors - Recommend audit procedures, or evaluate the evidence that might be expected to be available and assess the appropriateness of the going concern basis - Assess the adequacy of disclosures in financial statements relating to going concern ✓ Completion and final review - Apply analytical procedures - Evaluate the use of written representations ✓ Audit Reports - Determine the form and content of an auditor's report - assess the appropriateness of the contents of an auditor's report - Recognise and evaluate the factors to be taken into account when forming an audit opinion in a given situation - Assess whether or not a proposed audit opinion is appropriate - Explain the implications for the auditor's report on the financial statements of an entity - the use of an emphasis of matter paragraph, other matter paragraph and KAM disclosure 				
Module 5	Other assignments			9 sessions
<ul style="list-style-type: none"> ✓ Audit-related and assurance services - the nature of audit-related services, the circumstances in which they might be required and the comparative levels of assurance provided - the main categories of assurance services that audit firms can provide - the level of assurance (reasonable, high, moderate, limited, negative) for an engagement depending on the subject matter evaluated ✓ Specific assignments - Due diligence, Review of interim financial information, Prospective financial information, Forensic audits ✓ The audit of social, environmental and integrated reporting 				

✓ The audit of performance information (pre-determined objectives) in public sector (INT syllabus only) ✓ Auditing aspects of insolvency (UK Syllabus only)	
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method	
Text books <ul style="list-style-type: none"> • Advanced Audit and Assurance: Kaplan Publishing • Advanced Audit and Assurance: BPP learning media 	
Reference books <ul style="list-style-type: none"> • Advanced Audit and Assurance: Emile Woolf International • S. K Basu: Auditing principles and Techniques, Pearson Education • Aruna Jha: Elements of Auditing, Taxmann 	
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. Amit Saha Assistant Professor School of Commerce and Economics
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: COM1026	Course Title: Financial Accounting Type of Course: 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"> • Knowledge of Accounting
Anti-requisites	Nil
Course Description	The syllabus for Financial Accounting introduces to the fundamentals of the regulatory framework relating to accounts preparation and to the qualitative characteristics of useful information. The syllabus then covers drafting financial statements and the principles of accounts preparation, recording, processing, and reporting business transactions and events. Use of trial balance and how to identify and correct errors, and then the preparation of financial statements for incorporated and unincorporated entities. Conduct a basic interpretation of financial statements; and preparation of simple consolidated financial statements from the individual financial statements of group incorporated entities.
Course Out Comes	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand the basic principles of financial accounting for different types of organizations, and detailed insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards, understand the qualitative characteristics.</p> <p>CO2: Learn the double entry accounting systems, source documents, recording basic financial transactions, ledger preparation and balancing thereof.</p> <p>CO3: Enable students to understand key concepts and record financial transactions with respect of tangible assets and intangible assets and other adjustments.</p> <p>CO4: Equip students with skills for preparing & presenting financial statements and disclosure notes as required by the framework, also learn to identify errors and their rectification, and preparation of statement of cash flows.</p> <p>CO5 : Learn preparation of basic consolidated financial statements and the interpretation of financial statements using ratio analysis</p>
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 .
Course Content:	

Module 1	Introduction to financial reporting and regulatory framework			12 Sessions
<ul style="list-style-type: none"> ✓ Financial reporting, identify, and define types of business entities, identify users of the financial statements and their needs, identify the purpose of the financial statements, and components of financial statements, and define the elements of financial statements. ✓ Apply qualitative characteristics – relevance, faithful representation, comparability, verifiability, timeliness, understandability ✓ Role of financial reporting regulatory systems, understand the role of IFRS standards, explain the concept of corporate governance, and discuss the duties and responsibilities of company directors. 				
Module 2	Double entry bookkeeping, recording of transactions, and ledger preparation			12 Sessions
<ul style="list-style-type: none"> ✓ Main forms of business transactions and source documents, identify, and explain the main forms of accounting records, and understand and apply concepts of duality, double entry, and the accounting equation. ✓ Record sales, purchases, returns, discounts, and sales tax, and understand the concept of inventory valuation in accordance with standards and understand the other methods to ascertain the cost of inventory. ✓ Use of journals and the posting of journals into ledger accounts and learn to balance and close a ledger account. 				
Module 3	Recording Transactions – Other adjustments			12 Sessions
<ul style="list-style-type: none"> ✓ Non-current assets, explain, and discuss the difference between capital and revenue expenditure, explain the purpose of an asset register, prepare the ledger entries to record the acquisition of non-current assets, and define and learn the accounting treatment of depreciation charges. ✓ Disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset. ✓ Difference between tangible and intangible non-current assets, define and explain the treatment of research cost and development cost, understand the amounts to be capitalized or expenses with regard to research and development, and learn the accounting process of amortization of intangible assets. ✓ Application of matching concepts with respect to accruals and prepayments, identify and learn the adjustments and record the appropriate adjustments, explain the receivables, understand the purpose of aged receivables, learn to record the irrecoverable debt and allowance for receivables adjustments in the ledger accounts, understand the capital structure of limited 				

liability company, record movements in share capital and share premium, treatment of bonus issue, rights issue, dividends and income tax.			
Module 4	Preparation of basic financial statements		10 Sessions
<ul style="list-style-type: none"> ✓ Purpose of trial balance, identify the types of error, understand the purpose of a suspense account, prepare journal entries to correct errors, learn, and understand the impact of errors in the financial statements. ✓ Prepare financial statements, understand, identify and report reserves in financial statements, identify, and understand the items requiring separate disclosures required for financial statements, and define and classify events after the reporting period and their accounting treatment. ✓ Application of techniques required for incomplete records ✓ Define the terms payables, provisions, contingent liabilities, and assets, learn the accounting treatment of provisions, contingent liabilities, and contingent assets, and understand the purpose of bank reconciliations, preparation of bank reconciliation statements, understand the purpose of, and prepare, control accounts for receivables and payables, learn and perform control account reconciliations. ✓ Understand the difference between profits and cash flows, learn the calculation of cash flows under operating activities, investing activities and financing activities, and preparation of statement of cash flows. 			
Module 5	Group Accounting and Interpretation of financial statements		12 Sessions
<ul style="list-style-type: none"> ✓ Define parent, subsidiary, control, and non-controlling interest, understand and learn the components of and prepare a consolidated statement of financial position including the adjustments of fair values, intra-group trading, unrealized profits, mid-year acquisitions, and learn the accounting treatment of goodwill using fair value method. ✓ Components of and prepare consolidated statements of profit or loss including the adjustments of intra-group trading, unrealized profit, and mid-year acquisitions. ✓ Define an associate and understand the principle of equity accounting. ✓ Purpose of interpretation and analysis of financial statements, learn the calculation and interpretation of profitability ratios, liquidity ratios, efficiency ratios and position ratios. 			

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method	
Reference Text book <ol style="list-style-type: none"> 7. ACCA Kaplan Study Text, <i>by Kaplan Publications</i> 8. Financial Accounting, <i>by Bhushan Kr Goyal, HN Tiwari, 2022 edition, Taxmann publications</i> 	
Reference <ol style="list-style-type: none"> 1. Financial Accounting <i>by P.C Tulsian, Pearson publications</i> 2. Financial Accounting <i>by S.N Maheshwari, Suneel K. Maheshwari, by Vikas Publications.</i> PU library link 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 SKILL DEVELOPMENT : Unrealised profit for Skill Development through problem solving methodologies . This is attained through assessment component as mentioned in the course handout.	
Catalogue prepared by	Prof. Sowmyashree A Assistant Professor School of Commerce and Economics
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
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Course Code: COM1025	Course Title: Business and Technology Type of Course: Core	L-T-P-C	3	1	0	4
Version No.	1.0					
Course Pre-requisites	Not Applicable					
Anti-requisites	Nil					
Course Description	The aim of this paper is to provide a basic knowledge of business organization, how they are managed and controlled. The course provides an overview of the factors affecting the organisation and explains the best practices guidelines and codes of good corporate governance. The course helps to understand the accounting and reporting system, technology and security, team management and the professional ethics in accounting and business.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1 : Identify the business organization, its stakeholders, and the external environment. CO2 : Analyze the business organizational structure, functions, and governance. CO3 : Understand the various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources. CO4 : Understand the meaning and concept of professional ethics in accounting and business CO5 : Assess the various functions of a leader, personal effectiveness, and communication.					
Course objective	The objective of the course is to familiarize the learners with the concepts of Business and Technology and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING TECHNIQUES.					
Course Content:						

Module 1	The business organisation, its stakeholders, and the external environment			12 Sessions
Topics: The purpose and types of business organisation -Stakeholders in business organisations -Political and legal factors affecting business -Macroeconomic factors - Micro economic factors -Social and demographic factors -Technological factors - Environmental factors -Competitive factors				
Module 2	Business organisational structure, functions and governance			12 Sessions
Topics: The formal and informal business organisation- Business organisational structure and design-Organisational culture in business -Committees in business organisations - Governance and social responsibility in business				
Module 3	Accounting and reporting systems, compliance, control, technology and security			12 Sessions
Topics: The relationship between accounting and other business functions -Accounting and finance functions within business organisations Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business Financial systems, procedures and related IT applications -Internal controls, authorisation, security of data and compliance within business Fraud and fraudulent behaviour and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems.				
Module 4	Leading and managing individuals and teams ; Personal effectiveness and communication			12 Sessions
Topics: Leadership, management and supervision -Recruitment and selection of employees Individual and group behaviour in business organisations -Team formation, development and management				

Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance The application and impact of Financial Technology (FinTech) in accountancy and audit Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral -Communicating in business.				
Module 5	Professional ethics in accounting and business			10 Sessions
Topics: Fundamental principles of ethical behaviour The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession Corporate codes of ethics- Ethical conflicts and dilemmas.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
References Text: ACCA Study Material 2022-23 by Kaplan ACCA Study Material 2022-23 by BPP				
References: Vasishth, Neeru, "Business Organization", Taxmann. Talloo, Thelman J., "Business Organizational and Management", TMH. Tulsian, P.C., Business Organisation, Pearson Education.				
Topics relevant to SKILL DEVELOPMENT : Impact of Financial Technology on Accounting System for Skill Development through participative learning techniques. This is attained through assessment component as mentioned in the course handout.				
Catalogue prepared by	Mr. Md. Yusuf Harun			
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024			
Date of Approval by the Academic Council	24th Academic Council meeting held on 3rd August 2024			

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