



PRESIDENCY UNIVERSITY

Private University Estd. in Karnataka State by Act No. 41 of 2013
Itgalpura, Rajankunte, Yelahanka, Bengaluru – 560064



PRESIDENCY SCHOOL OF COMMERCE

Program Regulations and Curriculum

2025-2028

BACHELOR OF COMMERCE (Integrated with ACCA)

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

Regulations No.: PU/AC-26.23/PSOC 06/BCM/2025-28

*Resolution No 26.23 of the 26th Meeting of the Academic Council held on 25th July 2025, and ratified by the Board of Management
in its 27th Meeting held on 28th July, 2025.*

July-2025

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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

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

1.4 Mission Statement of Presidency School of Commerce

- 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 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, and 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 2025-2028.
- 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 2025-2028 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 2025-2026.

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, 2025-2028;*
- ff. "Program" means the Bachelor of Commerce (Integrated with ACCA) Degree Program;*
- gg. "PSOC" means the Presidency School of Commerce;*
- 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 2025-2028 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 2025-2028 offered by the Presidency School of Commerce (PSOC).

- 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 BCom program, the graduates shall be able to :

- 7.1 Apply comprehensive knowledge of commerce, accounting, finance, and management to pursue professional careers or higher studies.
- 7.2 Evaluate business issues critically, interpret financial information, and offer practical, data-driven solutions in diverse business environments.
- 7.3 Demonstrate ethical behavior and contribute responsibly to society and the environment, while adhering to legal and professional standards.
- 7.4 Engage in lifelong learning, adapt to emerging technologies, and exhibit an entrepreneurial mindset to meet evolving industry demands.

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

On successful completion of the BCom Program, the students shall be able to:

- 8.1 Apply fundamental concepts of accounting, finance, economics, and management to identify, analyze, and solve business problems in a dynamic environment.
- 8.2 Develop analytical thinking to evaluate business challenges, interpret financial data, and make informed, data-driven decisions.
- 8.3 Demonstrate effective written and verbal communication skills for professional business contexts, including reporting, presentations, and teamwork.
- 8.4 Recognize and apply ethical principles in business practices while addressing social, environmental, and legal responsibilities in a global context.
- 8.5 Utilize financial software, data tools, and modern digital technologies to improve business efficiency, with adaptability to emerging platforms through lifelong learning.

8.6 Cultivate entrepreneurial abilities, creative thinking, and risk management skills to develop, lead, or innovate business ventures with a commitment to continuous personal and professional growth.

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 10th of July 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:

- 13.4 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.
- 13.5 SWAYAM/NPTEL/ other approved MOOCs as mentioned in Clause 13.3 of Academic Regulations, shall be approved by the concerned Board of Studies.
- 13.6 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.
- 13.7 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.
- 13.8 A student shall request for transfer of credits only from such approved Courses as mentioned in Sub-Clause 13.5 above.
- 13.9 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.
- 13.10 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.

13.11 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 |

13.12 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.

13.13 The University shall not reimburse any fees/expense; a student may incur for the SWAYAM/NPTEL/other approved MOOCs.

13.14 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. Mandatory Non-Credit Course Completion Requirements: All mandatory non-credit courses shall be satisfactorily completed by the student as part of the degree requirements. These courses will be evaluated and awarded letter grades based on the following criteria:

- **S (Satisfactorily Completed):** Awarded when the student successfully completes all prescribed course requirements.
- **NC (Not Completed):** Awarded when the student fails to meet the prescribed course requirements.

A student receiving an NC grade must reappear for and complete the course in accordance with the guidelines prescribed by the University.

In the case of non-taught and non-credited mandatory courses – where students are advised to undertake learning through MOOC platforms – there shall be a clearly defined **Course Catalogue** and a corresponding **Course Plan**. The Course Plan shall outline the assessment components, which will form the basis for evaluation.

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

The B. Com (Integrated with ACCA) Program Structure (2025-2028) has a total of 120 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 No. 3 Summary of Mandatory Courses and Minimum Credit Contribution from various Baskets

| S. No. | Baskets | Credit Contribution |
|---------------|--|----------------------------|
| 1 | School Core Courses (SCC) | 37 |
| 2 | Program Core Courses (PCC) | 35 |
| 3 | Specialization Courses (SPC) | |
| | a) Specialization Core Courses | 12 |
| | b) Specialization Elective Courses | 6 |
| 4 | Ability Enhancement Courses (AEC) | 8 |
| 5 | Skill Enhancement Courses (SEC) | 14 |
| 6 | Value Added Courses (VAC) | 2 |
| 7 | Open Elective Courses (OEC) | 6 |
| 8 | Mandatory Non-Credit Course (MNC) | |
| | Minimum Total Credits for the Award of Degree | 120 |

16. Minimum Total Credit Requirements of Award of Degree

A minimum of 120 credits is required to be eligible for the award of B. Com (Integrated with ACCA) degree.

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

- 17.1 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.
- 17.2 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.

18. Curriculum Structure – Basket Wise Course List

Table No. 4 List of School Core Courses (SCC)

| S. No. | Course Code | Course Name | L | T | P | C |
|-----------------------------|-------------|--------------------------------------|---|---|---|-----------|
| 1 | CBS1014 | Principles of Management | 3 | 0 | 0 | 3 |
| 2 | CBS1015 | Microeconomics | 3 | 0 | 0 | 3 |
| 3 | CBS2016 | Macroeconomics | 3 | 0 | 0 | 3 |
| 4 | CBS1017 | Business Statistics | 3 | 1 | 0 | 4 |
| 5 | CBS1018 | Introduction to Marketing | 3 | 0 | 0 | 3 |
| 6 | CBS1019 | Human Resource Management | 3 | 0 | 0 | 3 |
| 7 | CBS1020 | Introduction to Banking | 3 | 0 | 0 | 3 |
| 8 | CBS3054 | GST and Customs Duty | 3 | 1 | 0 | 4 |
| 9 | CBS2027 | Corporate Accounting | 3 | 1 | 0 | 4 |
| 10 | CBS2028 | AI for Managers | 3 | 0 | 0 | 3 |
| 11 | CBS3035 | Entrepreneurship and Business Ethics | 4 | 0 | 0 | 4 |
| Total No. of Credits | | | | | | 37 |

Table No. 5 List of Program Core Courses (PCC)

| S. No. | Course Code | Course Name | L | T | P | C |
|-----------------------------|-------------|-----------------------------|---|---|---|-----------|
| 1 | CBS1025 | Financial Accounting | 3 | 1 | 0 | 4 |
| 2 | CBS1026 | Business and Technology | 3 | 0 | 0 | 3 |
| 3 | CBS2038 | Management Accounting | 3 | 1 | 0 | 4 |
| 4 | CBS1027 | Financial Management | 3 | 1 | 0 | 4 |
| 5 | CBS2039 | Income Tax Law and Practice | 3 | 1 | 0 | 4 |
| 6 | CBS1028 | Corporate and Business Law | 4 | 0 | 0 | 4 |
| 7 | CBS2040 | Financial Reporting | 3 | 1 | 0 | 4 |
| 8 | CBS2041 | Audit and Assurance | 4 | 0 | 0 | 4 |
| 9 | CBS2042 | Performance Management | 4 | 0 | 0 | 4 |
| Total No. of Credits | | | | | | 35 |

Table No. 6 : List of Specialization Courses (SPC)**Specialization Core Courses**

| S. No. | Course Code | Course Name | L | T | P | C |
|--------|-------------|-------------------------------|---|---|---|----|
| 1 | CBS3069 | Strategic Business Reporting | 3 | 0 | 0 | 3 |
| 2 | CBS3070 | Strategic Business Leader | 3 | 0 | 0 | 3 |
| 3 | CBS3071 | Advanced Audit and Assurance | 3 | 0 | 0 | 3 |
| 4 | CBS3072 | Advanced Financial Management | 3 | 0 | 0 | 3 |
| | | Total | | | | 12 |

Track: Accounting & Taxation**Specialization Elective Courses (Choose any TWO Courses only)**

| | | | | | | |
|---|---------|---------------------------------|---|---|---|---|
| 1 | CBS3073 | Forensic Accounting | 3 | 0 | 0 | 3 |
| 2 | CBS3074 | Accounting using Tally | 1 | 1 | 2 | 3 |
| 3 | CBS3058 | Tax Planning and Administration | 3 | 0 | 0 | 3 |
| 4 | CBS3075 | International Taxation | 3 | 0 | 0 | 3 |

Track: Banking & Finance**Specialization Elective Courses (Choose any TWO Courses only)**

| | | | | | | |
|---|---------|--|---|---|---|---|
| 1 | CBS3076 | Investment Analysis and Portfolio Management | 3 | 0 | 0 | 3 |
| 2 | FIN3023 | Business Valuation | 3 | 0 | 0 | 3 |
| 3 | CBS3077 | Fintech | 3 | 0 | 0 | 3 |
| 4 | CBS3078 | Stock and Commodity Markets | 3 | 0 | 0 | 3 |

Table No. 7 : List of Ability Enhancement Courses (AEC)

| S. No. | Course Code | Course Name | L | T | P | C |
|-----------------------------|-------------------------|--|---|---|---|----------|
| 1 | ENG1901 | Essentials of Communication | 3 | 0 | 0 | 3 |
| 2 | ENG2020 | Business English | 3 | 0 | 0 | 3 |
| 3 | KAN1002/KAN2002/FRL1004 | Sarala Kannada / Savi Kannada / Introduction to French Language /*Foreign Language | 2 | 0 | 0 | 2 |
| Total No. of Credits | | | | | | 8 |

*Foreign Language courses offered by Dept. of Languages and approved by the BOS will be added to the above list and will be made available for the students for Pre -Registration.

Table No.8: List of Skill Enhancement Courses (SEC)

| S. No | Course Code | Course Name | L | T | P | C |
|-----------------------------|-------------|---------------------------|---|---|---|-----------|
| 1 | CBS1023 | Spreadsheets for Business | 1 | 1 | 2 | 3 |
| 2 | CBS2035 | Advanced Spreadsheets | 1 | 1 | 2 | 3 |
| 3 | CBS2036 | Financial Data Modelling | 0 | 0 | 4 | 2 |
| 4 | CBS7000 | Summer Internship | - | - | - | 2 |
| 5 | CBS7001 | Project | - | - | - | 4 |
| Total No. of Credits | | | | | | 14 |

Table No.9: List of Value Added Courses (VAC)

| S. No. | Course Code | Course Name | L | T | P | C |
|-----------------------------|-------------|----------------------------|---|---|---|----------|
| 1 | PPS4002 | Aptitude Training | 0 | 0 | 2 | 1 |
| 2 | PPS3018 | Preparedness for Interview | 0 | 0 | 2 | 1 |
| Total No. of Credits | | | | | | 2 |

Table No.10 : List of Open Elective Courses (OEC)- Minimum of 6 credits is to be earned by the student

| S. 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 |

*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.

Table No.11 : List of Mandatory Non-Credit Courses (MNC)

| S. No | Course Code | Course Name | L | T | P | C |
|-----------------------------|-------------|----------------------------------|---|---|---|----------|
| 1 | PPS1025 | #Industry Readiness Program - I | 0 | 0 | 2 | 0 |
| 2 | PPS1026 | #Industry Readiness Program - II | 0 | 0 | 2 | 0 |
| 3 | LAW7601 | *Indian Constitution | 1 | 0 | 0 | 0 |
| 4 | CHE7601 | *Environmental Studies | 1 | 0 | 0 | 0 |
| Total No. of Credits | | | | | | 0 |

Industry Readiness Program I and II will be of 30 Hours

* Indian Constitution and Environmental Studies and Sustainable Development are MOOCs

19. Practical / Skill based Courses – Internships / Dissertation / Project Work

Practical / Skill based Courses like internship and 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.

19.1 *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:

19.1.1 The Internship shall be conducted in accordance with the Internship Policy prescribed by the School from time to time.

19.1.2 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.

19.1.3 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.

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

19.2 Project

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

19.2.2 The project offers an opportunity to the student(s) to explore a topic in depth. The project work would entail an investigation, together with the written report and interpretation thereof. The project 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 relevant to some areas of management. The project can also be field/library-based study or both. Normally, only a faculty member of the school concerned shall be allowed to supervise a project. If the topic of a project warrants, at the most two faculty members of the same School may be allowed to supervise a 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.

19.2.3 The Faculty Coordinator(s) shall, in consultation with the Dean concerned, finalize the topic for project 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, if he considers it necessary or expedient, ask a student to carry out project 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 project.

- 19.2.4 Midcourse alteration/ modification in the scope of project 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.
- 19.2.5 A certificate in the prescribed format to the effect that the project 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.
- 19.2.6 Every student who spends a specified period of time in an industry/organization/institute for reasons of work related to his/her project, with prior permission from the Faculty Coordinator concerned will explicitly acknowledge working in the relevant industry/organization/institute.
- 19.2.7 The project should typically be between 30 to 50 pages. Students are required to submit their project in the VI Semester within the specified timeframe. If a student fails to submit the project by the deadline, they will be assigned a placeholder grade 'I' in cases of exceptional circumstances, such as medical emergencies or the death of an immediate family member. In all other cases, a grade of 'F' will be awarded. The student will be required to repeat the project in the appropriate semester of the following academic session, provided that other regulations allow for the continuation of their studies at the University.
- 19.2.8 The student shall submit to Program Coordinator one printed soft bound copy of his/her

project.

19.2.9 An Assessment Committee constituted by the Dean / Director/ HOD of the School comprising internal and external members shall conduct Viva-Voce on project.

19.2.10 The Evaluation components for project and the respective weightages are detailed in Table 12:

| Table - 12 Project Evaluation Components and Weightage | |
|---|--------------------------------|
| Evaluation Components | Weightage (of the total marks) |
| Project Report | 50 % |
| Supervisor Evaluation and Feedback | 20% |
| Viva-Voce | 30 % |

20. 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.

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

| Semester I | | | | | | | |
|-------------------|--------------------|---------------------------------|----------|----------|----------|-----------|--------------------|
| S. No. | COURSE CODE | COURSE NAME | L | T | P | C | Course Type |
| 1 | CBS1025 | Financial Accounting | 3 | 1 | 0 | 4 | PCC |
| 2 | CBS1014 | Principles of Management | 3 | 0 | 0 | 3 | SCC |
| 3 | CBS1015 | Microeconomics | 3 | 0 | 0 | 3 | SCC |
| 4 | CBS1026 | Business and Technology | 3 | 0 | 0 | 3 | PCC |
| 5 | CBS1018 | Introduction to Marketing | 3 | 0 | 0 | 3 | SCC |
| 6 | CBS1019 | Human Resource Management | 3 | 0 | 0 | 3 | SCC |
| 7 | ENG1901 | Essentials of Communication | 3 | 0 | 0 | 3 | AEC |
| 8 | PPS1025 | *Industry Readiness Program – I | 0 | 0 | 2 | 0 | MNC |
| | | TOTAL | | | | 22 | |

* 30 Hours Course

| Semester II | | | | | | | |
|-------------|---------------------------------|--|---|---|---|-----------|-------------|
| S. No. | COURSE CODE | COURSE NAME | L | T | P | C | Course Type |
| 1 | CBS1027 | Financial Management | 3 | 1 | 0 | 4 | PCC |
| 2 | CBS1020 | Introduction to Banking | 3 | 0 | 0 | 3 | SCC |
| 3 | CBS1028 | Corporate and Business Law | 4 | 0 | 0 | 4 | PCC |
| 4 | CBS2016 | Macroeconomics | 3 | 0 | 0 | 3 | SCC |
| 5 | ENG2020 | Business English | 3 | 0 | 0 | 3 | AEC |
| 6 | KAN1002/KA N2002/FRL10 04 | Sarala Kannada / Savi Kannada / Introduction to French Language/Foreign Language | 2 | 0 | 0 | 2 | AEC |
| 7 | CBS1023 | Spreadsheets for Business | 1 | 1 | 2 | 3 | SEC |
| 8 | LAW7601 | *Indian Constitution | 1 | 0 | 0 | 0 | MNC |
| 9 | PPS1026 | #Industry Readiness Program - II | 0 | 0 | 2 | 0 | MNC |
| | | TOTAL | | | | 22 | |

30 Hours Course

*MOOC

| Semester III | | | | | | | |
|--------------|-------------|-----------------------------|---|---|---|-----------|-------------|
| S. No. | COURSE CODE | COURSE NAME | L | T | P | C | Course Type |
| 1 | CBS1017 | Business Statistics | 3 | 1 | 0 | 4 | SCC |
| 2 | CBS2038 | Management Accounting | 3 | 1 | 0 | 4 | PCC |
| 3 | CBS2028 | AI for Managers | 3 | 0 | 0 | 3 | SCC |
| 4 | CBS2039 | Income Tax Law and Practice | 3 | 1 | 0 | 4 | PCC |
| 5 | XXXXX | Open Elective Course -1 | 3 | 0 | 0 | 3 | OEC |
| 6 | CBS2035 | Advanced Spreadsheets | 1 | 1 | 2 | 3 | SEC |
| 7 | PPS3018 | Preparedness for Interview | 0 | 0 | 2 | 1 | VAC |
| | | TOTAL | | | | 22 | |

| Semester IV | | | | | | | |
|--------------------|--------------------|--------------------------|----------|----------|----------|-----------|--------------------|
| S. No. | COURSE CODE | COURSE NAME | L | T | P | C | Course Type |
| 1 | CBS2040 | Financial Reporting | 3 | 1 | 0 | 4 | PCC |
| 2 | CBS2042 | Performance Management | 4 | 0 | 0 | 4 | PCC |
| 3 | CBS2041 | Audit and Assurance | 4 | 0 | 0 | 4 | PCC |
| 4 | XXXXXX | Open Elective Course -2 | 3 | 0 | 0 | 3 | OEC |
| 5 | CHE7601 | *Environmental Studies | 1 | 0 | 0 | 0 | MNC |
| 6 | CBS2036 | Financial Data Modelling | 0 | 0 | 4 | 2 | SEC |
| 8 | PPS4002 | Aptitude Training | 0 | 0 | 2 | 1 | VAC |
| 9 | CBS2027 | Corporate Accounting | 3 | 1 | 0 | 4 | SCC |
| | | TOTAL | | | | 22 | |

*MOOC

| Semester V | | | | | | | |
|------------|-------------|--------------------------------------|---|---|---|-----------|-------------|
| S. No. | COURSE CODE | COURSE NAME | L | T | P | C | Course Type |
| 1 | CBS3035 | Entrepreneurship and Business Ethics | 4 | 0 | 0 | 4 | SCC |
| 2 | CBS3054 | GST and Customs Duty | 3 | 1 | 0 | 4 | SCC |
| 3 | XXXXX | Specialization Elective Course - I | 3 | 0 | 0 | 3 | SPC |
| 4 | XXXXX | Specialization Elective Course - II | 3 | 0 | 0 | 3 | SPC |
| 5 | CBS3069 | Strategic Business Reporting | 3 | 0 | 0 | 3 | SPC |
| 6 | CBS3071 | Advanced Audit and Assurance | 3 | 0 | 0 | 3 | SPC |
| 8 | CBS7000 | Summer Internship | - | - | - | 2 | SEC |
| | | TOTAL | | | | 22 | |

| Semester VI | | | | | | | |
|-------------|-------------|-------------------------------|---|---|---|-----------|-------------|
| S. No. | COURSE CODE | COURSE NAME | L | T | P | C | Course Type |
| 1 | CBS7001 | Project | - | - | - | 4 | SEC |
| 2 | CBS3072 | Advanced Financial Management | 3 | 0 | 0 | 3 | SPC |
| 3 | CBS3070 | Strategic Business Leader | 3 | 0 | 0 | 3 | SPC |
| | | TOTAL | | | | 10 | |

School Core Courses

| | | | | | | |
|--------------------------------|--|-------------------|----------|----------|----------|----------|
| Course Code: CBS1014 | Course Title: Principles of Management Type of Core: School Core | L- T- P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| 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 | Topics relevant to "SKILL DEVELOPMENT": the objective of the course is to familiarize Students with the concept of principles of management to be able to develop "MANAGERIAL SKILLS like Management by Objectives for 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 of Management (Remember) CO 2: Explain the Planning process and types (Understand) CO 3: Classify the theories of Motivation and Leadership. (Understand) | | | | | |

| | | | | |
|--|---|------------|---|-------------|
| | CO 4: Identify the coordination and control management. (Apply) | | | |
| Course Content: | | | | |
| Module 1 | Introduction to Management | Case study | Case study and class discussion on Managerial Skills/ Management Objectives/ Quiz | 11 Sessions |
| <p>Topics: Meaning, Nature and Importance, Functions and Principles of Management, Management V/S Administration. Development of Managerial Thought, Classical approach to management (scientific management, administrative theory and Bureaucratic management) ,Contribution by Taylor and Henry Fayol Management by Exception and Management by objectives social responsibility of management.</p> | | | | |
| Module 2 | Planning and Organizing | Case study | Case study and class discussion Decision Making Process Review the Article | 12 Sessions |
| <p>Planning 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, Organization report writing.</p> <p>Organizing: -Concept, Nature, Principles and Significance. Centralization and Decentralization, Staffing, Man Power Planning, Selection and Training, Performance Appraisal, Delegation of Authority</p> | | | | |
| Module 3 | Motivation and Direction | Case Study | Case study and class discussion Case Study on Organizing Review the Article | 10 Sessions |
| <p>Topics: Concept – Theories, Classification, Characteristics of Motivation, Motivational theories, classification and characteristics of motivation (Maslow's Theory of Hierarchical, Hertzberg's two-factor Theory, McClelland's Theory of Needs, Vroom's Theory of</p> | | | | |

Expectancy), Leadership – Concept and Leadership styles, (4 basic leadership styles), Theories. (Trait theory, Skill theory, behavioral theory, situational and transformational theory) Direction- Concept, Nature, Process and Methods:

| | | | | |
|----------|------------------------------|------------|--|-------------|
| Module 4 | Coordination and controlling | Case Study | Case study and class discussion on Leadership and Controlling aspects / Quiz | 12 Sessions |
|----------|------------------------------|------------|--|-------------|

Topics: Coordination – Meaning – Characteristics –Co-ordination as the Essence of Management – Principles of Co-ordination – Advantages& Disadvantages – Techniques of Co-ordination. Controlling – Introduction – Definition – Controlling – Concept, Nature, Process and Techniques. Characteristics – objectives – necessity – elements - process of control – importance – limitations – Budgets and Budgetary Control. Emerging concepts in Management: TQM, MBO, MBE - Core Competency – CSR.

Targeted Application & Tools that can be used: The students can go through the various case studies on emerging trend of management concepts.

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

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

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

Reference

1. R1:https://books.google.co.in/books?id=hgsBEAAAQBAJ&printsec=frontcover&redir_esc=y#v=onepage&q&f=false
2. R2: <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>

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| 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 | https://nptel.ac.in/courses/110107150 |
| 0 | https://nptel.ac.in/courses/110107150 |
| https://nptel.ac.in/courses/110107150 | https://nptel.ac.in/courses/110107150 |
| | https://nptel.ac.in/courses/110107150 |
| Topics relevant to “SKILL DEVELOPMENT”: Students will be able to develop “MANAGERIAL SKILLS like Management Theories and concepts of (Management by Objectives). Management by Objectives for Skill Development through Participative Learning techniques. Through Participative learning as mentioned in the Course plan. | |
| Catalogue prepared by | Dr. Syed Abid Hussain |
| Recommended by the Board of Studies on | 6 th BOS held on 5 th June2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

| | | | | | | |
|-----------------------------|---|------------------|----------|----------|----------|----------|
| Course code: CBS1015 | Course Title: Microeconomics Type of Course: School Core | L- T-P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |

| | | | | |
|-----------------------|---|---------------------------------------|---------------------------------------|------------|
| Course Pre-requisites | None | | | |
| Anti-requisites | None | | | |
| Course Objectives | The objective of the course is to familiarize the learners with the concepts of Micro Economics and attain Skill Development through Participative Learning techniques. | | | |
| Course Description | This course covers the core principles of microeconomics, focusing on how consumers, firms, and markets make decisions about resource allocation and production under scarcity. Key topics include demand and supply, elasticity, consumer behaviour, cost theory, market structures, price determination, government intervention, and welfare economics, with practical applications to enhance analytical and decision-making skills in business and commerce. | | | |
| Course Outcomes | <p>On successful completion of this course the students shall be able to:</p> <p>CO1: Identify the problems in the area of Microeconomics (Remember).</p> <p>CO2: Comprehend the role of microeconomics and its fundamental principles, including demand, supply, and elasticity(Understand).</p> <p>CO3: Apply consumer behaviour theories such as cardinal utility and indifference curve analysis to solve practical market problems (Apply).</p> <p>CO4: Examine demand, supply, elasticity, government interventions, production, costs, and market structures(Apply).</p> | | | |
| Course Content: | | | | |
| Module 1 | Introduction to Microeconomics | Participative learning [Presentation] | Basic economic problem in our society | 7 sessions |

Definition, scope, and importance. Basic economic problems: scarcity, choice, opportunity cost. Concepts of wants, goods, and services. Role of microeconomics in commerce and business decision-making

| | | | | |
|---|---|--------------------|---|---------------------|
| Module 2 | Demand and Supply Analysis | Assignments | Effects of Government Intervention - price control(Case study) | 11 sessions |
| Demand, Law of demand, Determinants and Elasticity of demand (price, income, cross elasticity). Supply, Law of Supply, Determinants and Elasticity of supply (price, income, cross elasticity). Consumer surplus and producer surplus. Market equilibrium and effects of shifts in demand and supply | | | | |
| Module 3 | Consumer Behavior | Discussion | Group activity- consumer behavior. | 12. sessions |
| Introduction to Consumer Behaviour - Meaning and Definition, Importance in Marketing, Scope and Evolution. Determinants of Consumer Behaviour. Concept of utility and types of utility. Law of diminishing marginal utility. Consumer equilibrium: Cardinal utility approach. Indifference curve analysis: Meaning, properties and consumer equilibrium. Income and substitution effects. Budget Line and Budget Constraint. | | | | |
| Module 4 | Production, Costs & Market structure | Discussion | Expansion path and cost function(Numerical solving) | 15. sessions |
| Defining production- The production function: short vs long run - Average, marginal and total product, equation, schedule and diagrams - Three stages of production- concept of isoquant. Defining costs and various cost concepts - Fixed and variable costs - Average, marginal and total costs, equation, schedule and diagram - Cost curves and their shapes in short and long runs, numerical problems. Market structure - Meaning, Definition and Classification: Perfect competition, Monopoly, Monopolistic competition, Oligopoly. Government Intervention in Markets- Price controls: Price ceiling and price floor. Case study on the effects of price control. | | | | |

Targeted Application & Tools that can be used:

Targeted Application & Tools that can be used:

Targeted Applications are

- **Demand Forecasting** - Predict future demand.
- **Cost & Production Analysis** - Optimize production and reduce cost.
- **Pricing Strategy** - Set profit-maximizing prices.
- **Profit Management** - Analyse cost-revenue for maximum profit.
- **Capital Budgeting** - Evaluate investment decisions.
- **Risk Analysis** - Handle uncertainty in decisions.
- **Market Structure Analysis** - Strategy based on market type.
- **Resource Optimization** - Efficient allocation of resources.

Tools that can be used: NA

Project work/Assignment: Mention the Type of Project/Assignment proposed for this course (any two):

Data Analysis /case study Assignment: Analyse real or simulated data on price elasticity, consumer demand, or cost structures using spreadsheets or basic statistical tools.

Role Play / Presentation: Participate in role-playing activities as consumers, producers, or government regulators to explore decision-making and market outcomes in different market environments.

Problem-Solving Worksheet: Solve exercises involving calculations of consumer surplus, producer surplus, elasticity, and cost functions to strengthen quantitative skills.

Field Study: Conduct a local market survey to study consumer preferences and behaviours regarding a particular product or service.

Textbook

T1: Koutsoyiannis, A: (1979): Modern Microeconomics (2nd Ed), Macmillan Press, London.

Reference Books:

R1: Sen, A: (1999): Microeconomics: Theory and Applications, Oxford University Press, New Delhi.

R2: Stigler, G: (1996): Theory of Price, (4th Ed), Prentice Hall of India, New Delhi.

R3: Varian, H: (2000): Microeconomic Analysis, W.W. Norton, New York.

R4: Baumol, W.J: (1982): Economic Theory and Operations Analysis, Prentice Hall of India, New Delhi.

PU library link

W1: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE_INDEXED&unique_id=EDX1_494

W2: <https://presiuniv.knimbus.com/login>

W3: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE_INDEXED&unique_id=EDX1_78

W4: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=JSTOR1_131

E sources link

(Including Swayam & NPTEL Video Lecture Sessions)

W5: <https://www.khanacademy.org/economics-finance-domain/microeconomics>

W6: <https://byjus.com/commerce/microeconomics/>

W7: https://onlinecourses.nptel.ac.in/noc23_mg03/preview

Content in this section should be mentioned as per the program grid.

Topics relevant to development of “**ENTREPRENEURSHIP SKILLS**”: Studying microeconomics provides students with both theoretical understanding and practical skills, enabling them to develop entrepreneurship capabilities for starting businesses in rural India (Module 2 &3).

Topics relevant to development of “**EMPLOYABILITY SKILL**”: Students shall be able to enhance employability by effectively responding to the needs of rural customers (Module 3 &4).

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|--|---|
| Catalogue prepared by | Dr. Shabeena |
| Recommended by the Board of Studies on | 6th BOS held on 5th June2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--|---|---------------------------------------|---------------------------------------|------------|----------|----------|
| Course code: CBS2016 | Course Title: Macroeconomics Type of Course: School Core Course | L- T-P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Objectives | The objective of the course is to familiarize the learners with the concepts of Macroeconomics and attain Skill Development through Participative Learning techniques. | | | | | |
| Course Description | This course covers the core principles of macroeconomics, focusing on the behaviour of the aggregate economy. Key topics include national income accounting, theories of employment and income determination, money and banking, inflation, business cycles, and an introduction to fiscal and monetary policies. The course aims to enhance analytical and decision-making skills related to broader economic issues. | | | | | |
| Course Outcomes | On successful completion of this course the students shall be able to: <ul style="list-style-type: none"> CO1: Identify the problems in the area of Macroeconomics (Remember). CO2: Comprehend the role of macroeconomics and its fundamental principles, including national income, employment, and inflation (Understand). CO3: Analyze the determinants of national income and its related concepts (Apply). CO4: Examine the role of monetary and fiscal policies in achieving macroeconomic objectives. (Apply). | | | | | |
| Course Content: | | | | | | |
| Module 1 | Introduction to Macroeconomics & National Income | Participative learning [Presentation] | Basic economic problem in our society | 7 sessions | | |
| Meaning, Scope, and Importance of Macroeconomics, Circular Flow of Income (Two, Three, and Four Sector Models), Concepts of National Income: GDP, GNP, NNP at factor cost and market price, Personal Income, Disposable Income, Real vs. Nominal | | | | | | |

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| GDP, Green GDP, Methods of Measuring National Income: Income, Output, and Expenditure Methods, Difficulties and Significance of National Income Measurement. | | | | |
| Module 2 | Theories of Income and Employment | Assignments (Case study) | | 11 sessions |
| Classical Theory of Employment: Say's Law of Markets and its implications, Keynesian Theory of Employment: Principle of Effective Demand, Aggregate Demand, and Aggregate Supply, Consumption Function: Propensities to Consume and Save, Psychological Law of Consumption, Determinants of Consumption, Investment Function: Marginal Efficiency of Capital (MEC), Determinants of Investment, Investment Multiplier: Working, Assumptions, Leakages, and Significance. | | | | |
| Module 3 | Money, Banking, and Monetary Policy | PPT Presentation | Group activity- Money, Banking, and Monetary Policy | 12 sessions |
| Meaning and Functions of Money, The Quantity Theory of Money (Fisher's and Cambridge versions), Keynesian Liquidity Preference Theory of Interest (Motives for holding money, Liquidity Trap), Money Supply: Components and Determinants (High-powered money, Money Multiplier), Credit Creation by Commercial Banks, Monetary Policy: Objectives, Instruments (Quantitative and Qualitative), and their effectiveness. | | | | |
| Module 4 | Inflation, Unemployment, and Business Cycles and Fiscal Policy | Discussion | Group activity- Inflation, Unemployment, and Business Cycles and Fiscal Policy | 15 sessions |
| Inflation: Meaning, Types (Demand-pull, Cost-push), Causes, Effects, and Control Measures, Unemployment: Types and Causes, Phillips Curve: Short-run and Long-run, Business Cycles: Meaning, Features, and Phases (Boom, Recession, Depression, | | | | |

Recovery), Measures to control Business Cycles, Fiscal Policy: Meaning, Objectives, Instruments (Government Expenditure, Taxation, Public Debt), Impact of Fiscal Policy on National Income

Targeted Application & Tools that can be used:

Tools that can be used: NA

Textbook

Mankiw, N. Gregory. (Latest Edition). *Principles of Macroeconomics*. Cengage Learning India.

Reference Books:

R1. Ahuja, H.L. (Latest Edition). *Macroeconomics: Theory and Policy*. S. Chand Company Ltd., New Delhi.

R2. Dornbusch, R., Fischer, S., & Startz, R. (Latest Edition). *Macroeconomics*. McGraw-Hill Education Private Ltd., New Delhi.

R3. Blanchard, Olivier. (Latest Edition). *Macroeconomics*. Pearson Education, Inc., New Delhi.

PU library link

W1: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE_INDEXED&unique_id=EDX1_494

W2: <https://presiuniv.knimbus.com/login>

W3: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE_INDEXED&unique_id=EDX1_78

W4: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=JSTOR1_131

E sources link

(Including Swayam & NPTEL Video Lecture Sessions)

W5: Khan Academy - Macroeconomics: <https://www.khanacademy.org/economics-finance-domain/macroeconomics>

W6: NPTEL Video Lecture Sessions (e.g., Introduction to Macroeconomics):

https://onlinecourses.nptel.ac.in/noc23_mg03/preview

W7: Swayam - Principles of Macroeconomics I: https://onlinecourses.swayam2.ac.in/cec24_hs57/preview

Content in this section should be mentioned as per the program grid.

Topics relevant to development of “ENTREPRENEURSHIP SKILLS”: Studying macroeconomics provides students with both theoretical understanding and practical skills, enabling them to develop entrepreneurship capabilities for starting businesses in rural India (Module 2 &3).

Topics relevant to development of “EMPLOYABILITY SKILL”: Students shall be able to enhance employability by effectively responding to the needs of rural customers (Module 3 &4).

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|--|--|
| Catalogue prepared by | Dr. Elizabeth Varsha Paul |
| Recommended by the Board of Studies on | 6 th BOS held on 5 th June2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

| | | | | | | |
|--------------------------------|---|----------|---|---|---|---|
| Course Code: CBS1017 | Course Title: BUSINESS STATISTICS Type of Course: School Core Course | L-T- P-C | 3 | 1 | 0 | 4 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |

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| Anti-requisites | None | | |
| Course Description | <p>The Business Statistics course is designed to equip students with the skills to comprehend recurring events in the business environment and to represent them quantitatively for effective reporting and decision-making. It also enables students to systematically collect, process, analyze, and interpret data related to the business environment and operations in a precise and scientific manner.</p> | | |
| Course Outcomes | <p>On Successful Completion of The Course, Students Shall be able to,</p> <p>CO1. Understand basic statistical concepts and methods for data collection, organization, and presentation.</p> <p>CO2. Compute and interpret measures of central tendency and quartiles for data analysis and analyze data variability and distribution using measures of dispersion and skewness.</p> <p>CO3. Compute association and relationship between statistical data</p> <p>CO4. Practice constructing index numbers</p> | | |
| Course Objective: | <p>This course is designed to Develop foundational statistical skills to collect, analyze, interpret, and present data using measures of central tendency, dispersion, association, regression, and index numbers.</p> | | |
| Course Content: | | | |
| Module 1 | Introduction to basic statistics | Quiz or Assignments | 12 Sessions |
| Meaning, Definition and Scope of Statistics; Collection of data: Primary and Secondary; Methods of collecting primary data; Classification and tabulation; Presentation of data: Graphs and diagrams -Histograms, Pie diagram and Bar diagrams. | | | |
| Module 2 | Measures of Central Tendency and Dispersion | Quiz or Assignments | 16 Sessions |

Measures of Central Tendency: Arithmetic Mean, Median, Mode, Geometric Mean, and Harmonic Mean; Quartiles. Measures of Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation with coefficients, Coefficients of Variation. Skewness: Bowley's and Karl Pearson's method.

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| Module 3 | Measures of Association and Regression | Quiz or Assignments/Numerical Problem Solving | 16 Sessions |
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Correlation: Meaning, Karl Pearson's coefficient of correlation (raw data only), Spearman's Rank Correlation; Regression and Estimation

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|----------|---------------|---|-------------|
| Module 4 | Index Numbers | Quiz or Assignments/Numerical Problem Solving | 16 Sessions |
|----------|---------------|---|-------------|

Index Numbers: Meaning, Uses, Steps involved in Computing Index Numbers; Methods: Simple, weighted: Laspeyre's Index Number, Paasche's Index Number, Fisher's Ideal Index Number including Time Reversal Test (TRT) and Factor Reversal Test (FRT); Consumer Price Index under family budget method.

Targeted Application & Tools that can be used: Microsoft Excel, Desmos (Web-Based Visual Tool), GeoGebra for calculating Statistical Measures.

DELIVERY PROCEDURE (PEDAGOGY):

Lecture and Solving Numerical Problems- All Modules 1,2,3,4

Participative learning: All Modules 1,2,3,4

Self-learning: Module-1

Assignment 1: Tabular and Graphical reporting of the primary data (Collected by primary survey on any topic - by student groups)

Assignment 2: Assignment 2: Write a report of the any Swayam & NPTEL Video Lecture Sessions watched (links given below)

Presentation 1: Descriptive statistical analysis of secondary data (secondary data collected from the report of any firm/industry/institution by each student)

Textbook

1. Gupta, S.C. and Gupta, I. (2013). Business Statistics. Mumbai: Himalaya Publishing House

Reference books

1. Kothari, C.R. (2014). Research methodology: Methods and techniques. New Age International Publishers: New Delhi
2. Gupta, B.N. (2019). Business statistics. Uttarpradesh: SBPD publications
3. Anderson, D.R., Sweeny, D.J. and Williams, T.A. (2014). Statistics for business and economics. Cengage Learning India Private Limited.

Web based Resources

1. <https://presiuniv.knimbus.com/openFullText.html?DP=https://search-ebscohost-com-presiuniv.knimbus.com/login.aspx?direct=true&db=e000xww&AN=3103348>
2. <https://online.stat.psu.edu/stat500/lesson/1/1.5/1.5.1>
3. Stigler, S.M. (1990). The history of statistics: the measurements of uncertainty before 1900. United States: Harvard University Press.
4. Godin, B. (2009). The culture of numbers: the origins and development of statistics on science (The project on the history and sociology of STI statistics, working paper, 40), Retrieved on 2nd December 2020 from: http://www.csiic.ca/PDF/Godin_40.pdf

Swayam & NPTEL Video Lecture Sessions

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| <ol style="list-style-type: none"> 1. https://www.digimat.in/nptel/courses/video/111101003/L01.html 2. https://www.digimat.in/nptel/courses/video/111105042/L01.html 3. https://www.digimat.in/nptel/courses/video/110107114/L06.html |
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PU E-Library resources for articles:

1. 1. https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=SPRINGER4_18

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

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| Catalogue prepared by | Dr. Mariyappan N |
| Recommended by the Board of Studies on | 6 th BOS - 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|---|---------------------------|
| Course Code: CBS1018 | Course Title: Introduction to Marketing Type of Course: School Core Course | L-T-P-C 3 0 0 3 |
| Version No. | 1.0 | |
| Course Pre-requisites | None | |

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|---|---|-------------------------------------|-------------|
| Anti-requisites | None | | |
| Course Description | This course offers foundational knowledge of marketing and its significance in business. It introduces key marketing concepts such as the marketing mix, consumer behaviour, product development, pricing, distribution, and promotion. Through real-life examples and practical applications, students gain a clear understanding of how marketing operates in the real world. | | |
| Course Objective | This course aims to provide foundational knowledge of core marketing principles, with a focus on understanding consumer needs, market segmentation, and buying behaviour. It also introduces students to the components of the marketing mix – product, pricing, place, and promotion – and their role in effective marketing decision-making. | | |
| Course Outcomes | <p>After successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> CO1: Understand fundamental concepts and the role of marketing in business. (Understand) CO2: Demonstrate understanding of product-related strategies and decision-making. (Apply) CO3: Evaluate pricing and distribution strategies in marketing. (Evaluate) CO4: Develop and present marketing strategies using promotional and digital tools. (Apply) | | |
| Course Content: | | | |
| Module 1 | Introduction to Marketing | Assignment/Quiz/Case let Discussion | 11 Sessions |
| Meaning, Importance, and Scope of Marketing. Core Marketing Concepts – Needs, Wants, Demands, Value, and Exchange; Marketing Management and Marketing Orientations- Meaning of marketing management, Concepts of marketing orientations- Production concept, Product concept, selling concept, Marketing concept, Societal marketing concept; The Marketing Environment | | | |

- Micro and Macro; Consumer Markets and Buying Behaviour-Meaning of consumer market, Overview of buying decision process, Factors influencing consumer behaviour; Segmentation, targeting and positioning (STP)-Market Segmentation – Meaning, bases and importance, targeting – Meaning and types, Positioning – Meaning and importance with examples; Marketing Mix (4Ps and 7Ps).

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| Module 2 | Product Decisions and Strategies | Assignment/Quiz/Case let Discussion | 12 Sessions |
| Concept and Classification of Products- Meaning and Concept of a Product, Types of products – Consumer vs. Industrial products, Levels of product: Core, Actual, Augmented, Expected, Potential (5 Levels of Product); Product Mix- Meaning of product mix, Key product mix dimensions: Width, Length, Depth, and Consistency; New Product Development (NDP) – Sources of New Product Ideas – Internal and external sources; Steps in New Product Development – Idea generation, screening, concept development, business analysis, product development, test marketing, and commercialization; Product Life Cycle – Stages of PLC – Introduction, Growth, Maturity, and Decline, Marketing strategies for each stage of PLC | | | |
| Module 3 | Pricing and Distribution Decisions | Assignment/ Quiz/Group Presentation/Digital Poster Making | 11 Sessions |
| Pricing – Meaning and Objectives- Importance of pricing; Factors Influencing Pricing Decisions- Internal factors - cost, organizational objectives, and marketing mix strategy; External factors- market demand, competition, economic conditions, government regulations, and customer perception; Common Pricing Methods (Cost-Based, Mark-up pricing and cost-plus pricing, Value-Based, Competition-Based). New Product Pricing Strategies – Skimming and Penetration; Concept, Types, and Functions – Meaning and importance, Types of channels: Direct and Indirect. Channel levels: Zero-level, One-level, Two-level channels, Functions of intermediaries; Channels of Distribution – Types, Functions, and Structure. | | | |
| Module 4 | Promotion and Marketing Strategy | Assignment/ Quiz/Group Presentation/ Digital Poster Making/ case study | 11 Sessions |

Promotion Mix - Advertising, Sales Promotion, Public Relations, Personal Selling- Meaning and significance of each tool in marketing communication; Advertising – Objectives of advertising; Types of advertising (informative, persuasive, reminder); Developing Effective Advertising Programmes. Evaluating Advertising Effectiveness; Sales Promotion – Meaning and objectives; Types of consumer and trade promotion tools - Discounts, coupons, samples, contests, point-of-purchase displays, and loyalty programmes; Public Relations and Personal Selling – Role of public relations in marketing; Common PR tools and activities; Meaning and process of personal selling; Role of salespersons in building customer relationships; Digital and Social Media Marketing – Introduction to digital marketing platforms.

Targeted Application & Tools that can be used:

Students will apply marketing concepts in areas like digital branding, online promotions, and basic consumer research, gaining practical insights into real-world business scenarios.

Project Work/ Assignment:

1. Article Review: Toward the end of the course, each student or group will be assigned a marketing-related article. Using library and online resources, they will write a short report summarizing their understanding and key takeaways in a structured format.
2. Presentation: Students will work in groups to present on a given marketing topic such as branding, digital marketing, or consumer behaviour. They will be expected to explain key concepts and discuss practical applications using real-life examples.
3. Case Study: Students will be given a real-world business case involving marketing decisions (e.g., launching a new product or pricing strategy). They will analyse the situation and submit a report discussing the problem, proposed strategies, and expected outcomes in proper format.

Text Book(s):

1. Kotler, P. & Armstrong, G. (2022). *Principles of Marketing*. Pearson.

2. Ramaswamy, V.S. & Namakumari, S. (2020). *Marketing Management*. McGraw Hill.
3. Lamb, C. W., Hair, J. F., & McDaniel, C. (2021). *MKTG* (13th Edition). Cengage.
4. Etzel, M. J., Walker, B. J., & Stanton, W. J. (2007). *Marketing* (14th Edition). McGraw Hill.

Reference Book (s):

1. Kumar, Arun & Meenakshi, N. (2018). *Marketing Management*. Vikas Publishing House.
2. Majaro, Simon (2013). *The Essence of Marketing*. Pearson Education.
3. Saxena, Rajan (2017). *Marketing Management*. McGraw Hill Education.
4. Blythe, Jim (2019). *Principles and Practice of Marketing* (4th Edition). Cengage Learning.
5. Sherlekar, S. A., & Krishnan, R. (2010). *Marketing Management*. Himalaya Publishing House.

PU library link

1. <https://research.ebsco.com/c/n5guci/search/details/qbkf3e2grz?db=e000xww>
2. <https://research.ebsco.com/c/n5guci/search/details/uapb4wfov5?db=e000xww>

Online Resources (e-books, notes, ppts, video lectures etc.):

1. NPTEL: Marketing Management I – Prof. Jayanta Chatterjee, IIT Kanpur

<https://nptel.ac.in/courses/110104068>

2. HubSpot Academy – Introduction to Digital Marketing (Free Certification Course)

<https://academy.hubspot.com/courses/digital-marketing>

3. E-book: Principles of Marketing

https://opac.atmaluhur.ac.id/uploaded_files/temporary/DigitalCollection/ODIjY2E4ODIyODViZjFkODgzNDUxYWZlNWFhZmY2MGE5MDc0ZDVmYw==.pdf

Topics relevant to Employability skills: This course fosters skill development through participative learning methods such as case studies, article reviews, and group presentations. Students will build essential marketing skills including market analysis, customer profiling, segmentation strategies, and crafting basic promotional content.

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| Catalogue prepared by | Dr. Archana singh |
| Recommended by the Board of Studies on | 6 th BoS held on 05/06/2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|---------|----------|----------|----------|----------|
| Course Code: CBS1019 | Course Title: HUMAN RESOURCE MANAGEMENT Type of Course: School Core Course | L-T-P-C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | The course will enable the students to understand the concepts of Human Resource Management and its relevance from a business perspective. The course is conceptual in nature and will enhance students' knowledge about HR practices such as manpower planning, selection, training, appraisal, and promotion. Students will be able to understand the importance of employees in the organization for growth and development | | | | | |
| 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 Outcomes | <p>On successful completion of this course the students shall be able to:</p> <p>CO.1 Define basic HRM concepts, functions, and roles in organizations.</p> <p>CO.2 Explain the processes of human resource planning, recruitment, selection, training, and development.</p> <p>CO.3 Apply HRM principles to develop job descriptions, performance appraisal methods, and employee motivation techniques in a business context.</p> | | | | | |

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| | CO 4.Analyze HR-related case studies to identify key issues and recommend appropriate HR strategies. | | | |
| Course Content: | | | | |
| Module 1 | Introduction to HRM | Assignment 1 BEST HR PRACTICES | Analyse the current scenario of business and HR Practices | 10 Sessions |
| 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 | | | | |
| Module 2 | HR Planning & Analysis | Scale - Up (Activity-1) | SCALE -UP (Students are divided into groups and search the factors of employment opportunities & It's an hands on session in class) | 11 Sessions |
| HR Planning: Need – Prerequisites- factors – limitations. Process: Steps-Skill analysis. Attrition- Reasons and Impact. Job Analysis: Steps- Applications. Job Description – Job Specification-Job Design. Job Evaluation: System and Techniques | | | | |
| Module 3 | Recruitment, selection & Training. Promotion & Transfer | Group Discussion (Activity -2) | Companies and their gap with the skills of students | 12 Sessions |

Recruitment: Factors- Sources-Process. Selection: Significance-Process. Training: Training; objectives – role of a trainer- Identification of Training Needs – Methodologies of Training- Evaluation. Modern. Promotion: Significance. Transfer – Principles and Types

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|-----------------|---|---------------------|------------------------------------|--------------------|
| Module 4 | Performance Appraisal & Recent Trends in HRM | Case Study Analysis | Case Study – Appraisal & Promotion | 12 Sessions |
|-----------------|---|---------------------|------------------------------------|--------------------|

Performance Appraisal: Features- Methods- Traditional Diversity, Equity, and Inclusion (DEI)- HR Analytics- Green HRM- HR Tech & Cloud Based Solutions. AI and Automation

1. Article review:

https://presiuniv.knimbus.com/user#/searchresult?searchId=HRM%20Recent%20PRACTICES&curPage=0&layout=list&sortFieldId=none&topresult=false&publication_name=Journal%20of%20Business%20Research

0&layout=list&sortFieldId=none&topresult=false&publication_name=Journal%20of%20Business%20Research

Research

2. Presentation: Recent Trends in HRM

3. Case Study:

<https://presiuniv.knimbus.com/user#/searchresult?searchId=HRM%20Recent%20cases&curPage=0&layout=list&sortFieldId=none&topresult=false&resultTab=Research>

Text Book(s):

1. Aswathappa K 8th edition “Human Resource Management”, Tata McGraw-Hill
2. V S P Rao 3rd Edition: Human Resource Management: Text & Cases. Excel Books

Reference Book (s):

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.

Online Resources (e-books, notes, ppts, video lectures etc.):

1. <https://presidencyuniversity.linways.com>
2. <https://study.com/learn/lesson/video/strategic-human-resource-management-objective-importance.html>

Topics relevant to “SKILL DEVELOPMENT”:

SKILL ANALYSIS, EMPLOYEMENT OPPORTUNITES, CASE STUDY ON APPRAISAL AND PROMOTION are the topics for Skill Development through participative learning techniques. This is attained through assessment component as mentioned in the course handout.

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| Catalogue prepared by | Dr. Jency Priyadharshany |
| Recommended by the Board of Studies on | 6 th BOS held on 5 th June 2025. |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|---|-----------------|----------|----------|----------|----------|
| Course Code: CBS1020 | Course Title: Introduction to Banking Type of Course: School Core Course | L-T-P- C | 3 | 0 | 0 | 3 |
|--------------------------------|---|-----------------|----------|----------|----------|----------|

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|--|---|----------------------------------|------------------------------|--------------------|
| Version No. | 1.0 | | | |
| Course Pre-requisites | None | | | |
| Anti-requisites | None | | | |
| Course Description | This course is intended to familiarize the students with the operations and innovations in banking sector and banking services. | | | |
| Course Out Comes | <p>On successful completion of the course the students shall be able to:</p> <p>CO1. Describe the Commercial Banking Systems in India. (Understand)</p> <p>CO 2. Identify the Emerging Trends in the banking Sector. (Apply)</p> <p>CO 3. Indicate different forms of risk in banking Sector. (Apply)</p> <p>CO 4. Describe NPA and its management. (Apply)</p> | | | |
| Course Objective | The objective of the course is to familiarize the learners with the concepts of Banking and attain Skill Development through Participative Learning techniques. | | | |
| Course Content: | | | | |
| Module 1 | Introduction to Commercial Banks | Term paper/Assignment/Case Study | Case Study on Jordanian Bank | 10 Sessions |
| Topics: Banking: Meaning of Bank, Features and Functions of Commercial Banks; Banking Systems: Branch vs Unit Banking, Retail vs Wholesale Banking, Universal Banking; Reserve Bank of India: Functions, Methods of Credit Control, Banking Ombudsman, CASA. | | | | |

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|--|--|----------------------------|--|--------------------|
| Module 2 | Emerging Trends in Banking Sector | Assignment/ Case Study | Assignment on Technology on ATM Visit Case Study on Digital Banking | 15 Sessions |
| Topics: Universal Banking, Venture Capital; Project Finance; Merchant Banking, Anti-Money laundering, KYC, Electronic Fund Transfer Systems - NEFT, RTGS, IMPS; E-wallet- meaning, types, procedure of e-payment: UPI and Payment banks; Vigilance in Electronic Banking - Phishing; Customer Education; Safety Checks; Precautions. | | | | |
| Module 3 | Risks in Commercial Banking | Assignment/ Case Study | Case Study on Azad Cooperative bank | 10 Sessions |
| Topics: Nature, Need and Types of Risks; Transformation Services and Risks; Rollover Loans and Flexi Rates; Internationalization of Banking; Interest Sensitive Assets; RBI Guidelines for Risk Management. | | | | |
| Module 4 | Non -Performing Asset | Assignment/ Article Review | Case Study on Azad cooperative bank | 10 Sessions |
| Topics: Meaning, Types , Provision for NPAs, Management of NPAs, Basel I & Basel II Norms. | | | | |
| Targeted Application & Tools that can be used: Case Study of Yes Bank, PMC Bank | | | | |
| Project work/Assignment: Mention the Type of Project/Assignment proposed for this course | | | | |
| Review of Articles on developments in banking and insurance sector. Group Discussion. Presentations. Case Study Analysis. | | | | |
| Text Book | | | | |
| Machiraju, H. R. Modern Commercial Banking | | | | |

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

References

1. <https://journals.sagepub.com/doi/full/10.1177/25166042211061003>

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

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| Catalogue prepared by | Prof. Sushma V |
| Recommended by the Board of Studies on | 6th BOS held on 05.06.2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|----------------------|--|-----------|---|---|---|---|
| Course code: CBS3054 | Course Title: GST and Customs Duty Type of Course: School Core Course | L- T-P- C | 3 | 1 | 0 | 4 |
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| Version No. | 1.0 | | | |
| Course Pre-requisites | NIL | | | |
| Anti-requisites | NIL | | | |
| Course Objectives | <ol style="list-style-type: none"> 1. To understand the foundational concepts of indirect taxation in India. 2. To explain the structure and working mechanism of GST and related procedures. 3. To familiarize students with key GST provisions such as input tax credit, registration, invoicing, and returns. 4. To introduce the Customs Act, duties, valuation, and computation methods. 5. To develop skills for GST and Customs documentation using real-life scenarios. | | | |
| Course Description | This course introduces students to the concepts and applications of Indirect Taxation in India, with a primary focus on the Goods and Services Tax (GST) and Customs Duty. It covers legal provisions, procedures, and calculations involved in GST and Customs law, providing both conceptual understanding and practical exposure. | | | |
| Course Outcomes | <p>By the end of this course, students will be able to:</p> <p>CO1: Understand the evolution, features, and constitutional framework of indirect taxes and GST in India.</p> <p>CO2: Apply GST principles to determine time, place, and value of supply and compute GST liability.</p> <p>CO3: Apply procedural knowledge to GST registration, invoicing, return filing, and payment systems.</p> <p>CO4: Understand the types of customs duties, procedures involved in import/export, and the role of customs in trade regulation.</p> | | | |
| Course Content: | | | | |
| Module 1 | Fundamentals of Indirect Taxation | | | 10 hours |

Concept and features of indirect taxes, Distinction between direct and indirect taxes, Historical overview: Excise, VAT, Service Tax, Evolution and need for GST in India, Constitutional framework and GST Council

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| Module 2 | Goods and Services Tax (GST) - Core Concepts | | | 20 hours |
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Overview and structure of GST (CGST, SGST, IGST), Time, Place, and Value of Supply, Input Tax Credit Mechanism, Computation of GST liability, GST rates and exemptions, Practical examples

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| Module 3 | GST Procedures and Compliance | | | 15 hours |
| Registration procedures under GST, Tax Invoice, Credit and Debit Notes, Returns filing process (GSTR-1, GSTR-3B, Annual Returns), Payment of GST and electronic ledger, E-Way Bill system, Penalties and offences under GST law | | | | |

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| Module 4 | Customs Act and Duties | | | 15 hours |
| Introduction to Customs Act, 1962, Types of customs duties: Basic, Countervailing, Safeguard, Antidumping duty, Import/export procedures and documentation, Role of Customs in trade facilitation | | | | |

Targeted Application & Tools that can be used:

- GSTN Portal: Practical navigation & simulation
- Government e-way bill portal
- TallyPrime with GST features (*basic introduction*)
- Excel templates for GST liability computation
- GST Return Filing Utility (offline tool)

Project Work / Assignments:

- Project: Preparation of a complete GST invoice cycle for a business including computation, invoicing, return filing.

- Assignment: Compare GST implications for intra-state vs inter-state transactions.
- Case Study: Customs valuation of imported goods and duty calculation with actual examples.
- Simulation: Online mock GST return filing through portal interface (demo or screenshots)

Textbook

- V.S. Datey, *Indirect Taxes: GST and Customs*, Taxmann Publications
- Dr. Girish Ahuja & Dr. Ravi Gupta, *Practical Approach to Indirect Taxes: GST and Customs*, Wolters Kluwer
- CA Raj Kumar, *Indirect Tax Laws*, Bharat Law House

Reference Books:

- S.S. Gupta, *GST – How to Meet Your Obligations*, Taxmann Publications
- CA Mahesh Gour, *Conceptual Learning on Indirect Tax Laws*, Bharat Publications
- CA Rajat Mohan, *Illustrated Guide to GST*, Bharat Law House

E sources link

www.gst.gov.in – Official GST Portal

www.cbic.gov.in – Central Board of Indirect Taxes & Customs

Content in this section should be mentioned as per the program grid.

Topics relevant to “SKILLS DEVELOPMENT”: Preparation and filing of GST Returns, Generation and understanding of e-Way Bills, Calculation of input tax credit with multi-party transactions, Working knowledge of Customs duty valuation, Use of GSTN & CBIC portals for compliance

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| Catalogue prepared by | |
| Recommended by the Board of Studies on | 6 th BOS held on 5 th June2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|-------------------|----------|----------|----------|----------|
| Course Code: CBS2027 | Course Title: Corporate Accounting Course Type: School Core Course | L- T- P- C | 3 | 1 | 0 | 4 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | Fundamentals of Financial Accounting CBS1021 | | | | | |
| 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: Prepare journal entries for Issue of Shares. [Apply]</p> <p>CO2: Compute Profit or Loss considering pre and post incorporation transactions. [Apply]</p> <p>CO 3: Calculate the liability of underwriters. [Apply]</p> <p>CO 4: Ascertain value of goodwill and shares of the company. [Apply]</p> | | | | | |
| Course objective | The objective of the course is to familiarize the learners with the concepts of Corporate Accounting and attain Employability through Problem Solving Methodologies. | | | | | |
| Course Content: | | | | | | |

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| Module 1 | Issue, Forfeiture & Re-issue of Shares | Assignment | | 12 Sessions |
| <p>Meaning of Shares, Share Capital, Kinds of Share Capital, Types of shares – Disclosure of share capital – Procedure of Issue of Equity Shares: Application Money, Allotment Money, Call Money, Pro-rata allotment of shares, Subscription: Over & Under, Practical problems on Accounting Entries of Issue of Equity Shares – Terms of Issue of Shares: At Par & Premium, Calls-in-Advance and Interest on Calls-in-Advance, Calls-in-Arrears and Interest on Calls-in-Arrears, Forfeiture of shares, Procedure for Forfeiture of Shares, Accounting Treatment of Reissue of forfeited shares – Practical Accounting Problems only on Equity shares issued at Par and Premium</p> <p>(Long and short practical problems)</p> | | | | |
| Module 2 | Pre and Post Incorporation Profit or Loss | Assignment | | 8 Sessions |
| <p>Meaning – Calculation of various ratios: Sales ratio, Time ratio – Treatment of Capital and Revenue Expenditure – Ascertainment of Pre-incorporation and Post-incorporation profits by preparing Statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.</p> <p>Practical Accounting Problems</p> | | | | |
| Module 3 | Underwriting of Shares | Assignment | | 10 Sessions |
| <p>Introduction – Meaning – SEBI regulations regarding Underwriting Commission – Types of Underwriting - Firm Underwriting; Open Underwriting - Marked and Unmarked Applications. Treatment of Marked application as firm underwriting – Determination of Liability.</p> | | | | |
| Module 4 | Valuation of Goodwill and Shares | Assignment | | 15 Sessions |

Meaning – Circumstances of valuation of Goodwill – Need – Factors influencing Goodwill – Methods of valuation of Goodwill – Average Profit, Super Profit – Practical Problems.

Meaning – Need for valuation – Factors affecting valuation – Methods of valuation of Shares – Intrinsic Value Method – Yield Value Method – Fair Value Method – Practical Accounting Problems

Targeted Application & Tools that can be used: Tally Prime

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

Assignment 1: Assignment

Name the list of Indian companies which have issued IPO / FPO in recent times.

Assignment 2: Assignment

Collect the annual reports of the companies and calculate the value of Goodwill under different methods.

Collection of latest final accounts of a company and find out the intrinsic value of shares

Delivery procedure (pedagogy):

Lecture: All Modules

Self-learning

Reference:

Text Book:

T1. Jain S.P. & Narang K. L. *Financial Accounting*. Mumbai: Kalyani.

E-Reading / Essential Reading:

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

R2. Shukla M. C. & Grewal 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:

Case Study Reference:

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| Catalogue prepared by | Prof. Preeti Khatri |
| Recommended by the Board of Studies on | 6 th BOS held on 05/06/2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|-----------------------------|---|------------------|----------------|
| Course Code: CBS2028 | Course Title: AI for Managers Type of Course: School Core Course | L- T-P- C | 3-0-0-3 |
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|--|---|----------------|--|--------------------|
| Version No. | 1.0 | | | |
| Course Pre-requisites | None | | | |
| Anti-requisites | None | | | |
| Course Description | This course offers a comprehensive exploration of AI concepts, its business applications, and strategic implementation. Gain insights into leveraging AI to drive innovation, optimize processes, and make informed decisions, equipping students with the skills to navigate the AI landscape and lead the organization towards sustainable success. | | | |
| Course Out Comes | <p>On successful completion of the course the students shall be able to:</p> <p>CO 1: Describe the various functions of Intelligent agents (Remember)</p> <p>CO 2: Recognize the different technologies in AI (Understand)</p> <p>CO 3: Practice the AI process. (Apply)</p> <p>CO 4: Design the different visualization tools (Apply)</p> | | | |
| Course objective | The objective of the course is to familiarize the learners with the concepts of Artificial Intelligence for Managers and attain Employability through Participative Learning techniques. | | | |
| Course Content: | | | | |
| Module 1 | Introduction to AI | Lecture | Lecture & Class Room Presentation | 10 Sessions |
| Definition - brief history of AI - AI applications in real - life scenarios - Types of AI, including Narrow or Weak AI, General or Strong AI, and Super AI - AI Ethics and social implications - Robotics and autonomous systems - Future of AI: including emerging trends and challenges. | | | | |

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| Module 2 | AI Technology | Lecture | Lecture & Technical Presentation | 11 Sessions |
| Topics: Machine learning: supervised, unsupervised, and reinforcement learning - Deep learning and neural networks - Natural language processing (NLP) - Computer vision and image recognition - Robotics - Cloud Computing - Internet of Things (IoT) | | | | |
| Module 3 | AI Process | Lecture | Lecture & Seminar | 12 Sessions |
| Topics: Data collection - Data preparation - Model selection - Model training - Model evaluation - Model deployment - Model monitoring - AI Reports: Descriptive reports - Diagnostic reports - Predictive reports - Prescriptive reports - Interactive reports - Natural language generation (NLG) reports | | | | |
| Module 4 | Data Visualization | Lecture | Lecture & Management Games | 12 Sessions |
| Topics: Data Visualization Process - Data Visualization Models: Scatter plot - Bar chart - Line chart - Heat map - Network graph - Bubble chart - Choropleth map - Types of Data Visualization Tools: Tableau - PowerBI - MSEExcel | | | | |
| Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method | | | | |
| Reference | | | | |
| Text book | | | | |
| <ol style="list-style-type: none"> 1. The AI Advantage: How to Put the Artificial Intelligence Revolution to Work, Thomas H. Davenport (MIT Press, 2018) 2. "AI for Business: A Roadmap for Digital Transformation", Rajendra Prasad, Aman Agarwal and Manish Kumar (Springer, 2021) 3. "Artificial Intelligence for Managers (English Edition) - 2021", Malay A. Upadhyay, (BPB Publications) 4. "Learning Tableau 2019" - Third Edition, By Joshua N. Milligan, Packt Publishing | | | | |

5. "Microsoft Power BI Complete Reference" 2018, Devin Knight, Packt Publishing
6. Data Visualization in Excel: A Guide for Beginners, Intermediates, and Wonks (AK Peters Visualization Series) 1st Edition, by Jonathan Schwabish, Kindle Edition.

Reference

1. R1: <https://www.techtarget.com/searchenterpriseai/definition/AI-Artificial-Intelligence>
2. R2: https://noteslearning.com/artificial_intelligence/
3. R3: <https://www.toptal.com/designers/data-visualization/data-visualization-tools>

PU library link

<https://www-sciencedirect-com-presiuniv.knimbus.com/journal/artificial-intelligence>

<https://ieeexplore.ieee.org/document/9855548>

E resources:

Topics relevant to EMPLOYABILITY SKILLS : NLP for Employability Skills through Participative Learning Techniques.
This is attained through assessment component mentioned in course handout.

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| Catalogue prepared by | Dr. B. Upendra Rao |
| Recommended by the Board of Studies on | 6 th BOS held on 5 th June2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|---------------------------|
| Course Code: CBS3035 | Course Title: Entrepreneurship and Business Ethics Course Type: School Core Course | L-T-P-C 4 0 0 4 |
| Version No. | 1.0 | |
| Course Pre-requisites | None | |
| Anti-requisites | None | |
| Course Description | This course provides a comprehensive understanding of the principles and practices of entrepreneurship, with a strong foundation in business ethics. It equips students with the skills to innovate, launch, and manage ethically responsible ventures in a dynamic global business environment. Emphasis is placed on critical thinking, ethical leadership, sustainability, and social impact in entrepreneurial decision-making. | |
| Course Objective | <ol style="list-style-type: none"> 1. To introduce the entrepreneurial mind-set, innovation process, and start up lifecycle. 2. To explore ethical issues commonly encountered in entrepreneurship. 3. To develop practical skills in venture creation, business planning, and responsible decision-making. 4. To analyse successful and failed ventures from ethical and strategic perspectives. 5. To foster sustainable entrepreneurship aligned with social responsibility. | |
| Course Outcomes | <p>On successful completion of the course the students shall be able to:</p> <p>CO1: Recognize and assess business opportunities and entrepreneurial potential.</p> <p>CO2: Design sustainable business models.</p> <p>CO3: Apply ethical decision-making frameworks in entrepreneurial scenarios.</p> | |

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| | CO4: Navigate funding, growth, and regulatory challenges with integrity. CO5: Analyze real-world case studies to draw lessons in business ethics and entrepreneurship. | | | |
| Course Content: | | | | |
| Module 1 | Foundations of Entrepreneurship | Assignment/ Quiz | Numerical solving Task | 12 Sessions |
| Nature, importance, and types of entrepreneurship Entrepreneurial ecosystem (Startup India, incubators, accelerators) Traits of successful entrepreneurs Idea generation, opportunity evaluation Design thinking and innovation frameworks | | | | |
| Module 2 | Building & Managing the Venture | Assignment/ Quiz | Memory Recall based Quizzes | 12 Sessions |
| Business model development (BMC) Legal structures, registrations, and compliance Startup financing: bootstrapping, angel funding, VCs Marketing, operations, and team building in startups Managing risk and uncertainty in early-stage ventures | | | | |
| Module 3 | Introduction to Business Ethics | Assignment/ Quiz | Memory Recall-based Quizzes | 12 Sessions |
| Definition and importance Morality, ethics, and law: Similarities and differences Why ethics matter in business and entrepreneurship Introduction to ethical decision-making models (e.g., PLUS model, TARES test) Steps in resolving ethical dilemmas Role of leadership and values in shaping ethical decisions Conflict of interest Data privacy and misuse Bribery, corruption, and fairness Employee exploitation and discrimination. | | | | |
| Module 4 | Business Ethics in the Entrepreneurial Context | Assignment/ Quiz | Numerical solving Task | 12 Sessions |
| Ethical theories and application in business Challenges of ethics in start-ups and small businesses Creating a code of ethics for new ventures Whistle-blower protection, transparency, and accountability CSR and the entrepreneur's role in sustainable development. | | | | |

| Module 5 | Case Studies and Contemporary Issues. | Assignment/ Quiz | Numerical solving Task | 12 Sessions |
|--|---------------------------------------|------------------|------------------------|-------------|
| <p>Ethical analysis of start-up successes and failures (e.g., Theranos, FTX, Patagonia, TOMS) Governance and ethics in family vs. tech start-ups, Social entrepreneurship and inclusive innovation. Exit strategies: ethical implications of IPOs, acquisitions, and shutdowns Ethical use of AI, data, and technology in start-ups</p> | | | | |
| <p>Targeted Application & Tools that can be used:</p> <ol style="list-style-type: none"> 1. Business Model Canvas (BMC) 2. Lean Start-up and MVP tools 3. Ethical decision-making frameworks (e.g., PLUS, TARES) 4. Start-up Valuation & Cap Table Tools 5. Social Impact Assessment Tools (e.g., B Impact Assessment) | | | | |
| <p>Project Work/ Assignment:</p> <ol style="list-style-type: none"> 1. Article Review: Students will review and present articles on topics like currency crises or cross-border investments. 2. Presentation: Group presentations on foreign exchange instruments or multinational case studies. | | | | |
| <p>Text Book(s):</p> <ol style="list-style-type: none"> 1. Hisrich, R.D., Peters, M.P., & Shepherd, D.A. – Entrepreneurship, McGraw-Hill Education. | | | | |
| <p>Reference Book (s):</p> | | | | |

1. Barringer, B.R. & Ireland, R.D. - **Entrepreneurship: Successfully Launching New Ventures**, Pearson.
2. Boatright, J.R. - **Ethics and the Conduct of Business**, Pearson.
3. Taneja, S. - **Entrepreneurship Development**, Galgotia Publishing.
4. Kuratko, D.F. - **Entrepreneurship: Theory, Process, and Practice**, Cengage.

Online Resources (e-books, notes, ppts, video lectures etc.):

- Startup India: <https://www.startupindia.gov.in>
- Niti Aayog Startup Reports
- UN Global Compact – Business Ethics Resources
- Harvard Business Review (HBR) articles on ethics and entrepreneurship
- MIT OpenCourseWare: Entrepreneurship & Innovation

Topics Relevant to Skill Development-Opportunity identification and validation Ethical communication and stakeholder engagement Start-up planning and pitch development Decision-making under uncertainty Corporate sustainability and social innovation Conflict resolution and responsible leadership.

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| Catalogue prepared by | Dr. Akhil Menon |
| Recommended by the Board of Studies on | 6 th BOS held on 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

Program Core Courses

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|--------------------------------|---|------------------|---|---|---|---|--|--|--|--|--|
| Course Code: CBS1025 | Course Title: Financial Accounting Type of Course: Program Core Course | L- T-P- C | 3 | 1 | 0 | 4 | | | | | |
| Version No. | 1.0 | | | | | | | | | | |
| Course Pre-requisites | None | | | | | | | | | | |
| Anti-requisites | None | | | | | | | | | | |
| Course Description | <p>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.</p> | | | | | | | | | | |
| 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> | | | | | | | | | | |

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| | 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. CO5 : Learn preparation of basic consolidated financial statements and the interpretation of financial statements using ratio analysis | | |
| 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 |

- ✓ 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 | 12 | Sessions |
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| <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. | | | |

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| 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"> 1. ACCA Kaplan Study Text, <i>by Kaplan Publications</i> 2. 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 | | | |

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| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|----------------|----------|----------|----------|----------|
| Course Code: CBS1026 | Course Title: Business and Technology Type of Course: Program Core Course | L-T-P-C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| 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. | | | | | |

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| | CO4 : 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 | | | 9 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 | | | 9 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 | | | 9 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.

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| Module 4 | Leading and managing individuals and teams ; Personal effectiveness and communication | | | 9 Sessions |
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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.

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| Module 5 | Professional ethics in accounting and business | | | 9 Sessions |
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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.

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| Catalogue prepared by | Mr. Md. Yusuf Harun |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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| Course Code: CBS2038 | Course Title: MANAGEMENT ACCOUNTING Course Type: Program Core Course | L- T-P- C | 3 | 1 | 0 | 4 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS1025 – Financial Accounting | | | | | |
| Anti-requisites | NIL | | | | | |
| Course Description | 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. | | | | | |

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| | <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 | Introduction to Management Accounting | 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> <p>Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis as per Companies Act, 2013 Schedule III formats.</p> | | | | | |

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| Module 2 | Ratio Analysis | Discussion | Classification of Ratios | 12 Sessions |
| 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 |
| 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 | 12 classes |
| 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 | 12 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=rbaf20>

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.

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| Catalogue prepared by | Dr. Kamal Agarwal |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25 TH July 2025 |

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|--------------------------------|---|-------------------|---|---|---|---|
| Course Code: CBS1027 | Course Title: Financial Management | L- T- P- C | 3 | 1 | 0 | 4 |
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| | Course Type: Program Core Course | | | | | |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS1025 Financial Accounting & CBS 2038 Management 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 | On successful completion of the course the student will be able to : 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 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 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 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 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. | | | | | |

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| Course objective | | | | |
| Course Content: | | | | |
| Module 1 | Financial management function and its environment | | | 15 sessions |
| <ul style="list-style-type: none"> ✓ 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 |

- ✓ 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
- ✓ 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

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| 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 | | |

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| <p>between cost of capital and value of company – project specific coat of capital – Capital Asset Pricing Model and cost of capital</p> <ul style="list-style-type: none"> ✓ 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 yield method - cash flow-based valuation models - dividend valuation model - the dividend growth model -discounted cash flow basis. ✓ The valuation of debt and other financial assets - valuation methods - irredeemable debt - redeemable debt - convertible debt - preference shares ✓ 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 | | | | |
| Module 5 | Risk management and technology and employability skills | | | 10 sessions |

- ✓ 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.
- ✓ 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
- ✓ 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
- ✓ Hedging techniques for interest rate risk - matching and smoothing - asset and liability management - forward rate agreements - interest rate swaps - collars
- ✓ Use computer technology to efficiently access and manipulate relevant information
- ✓ Work on relevant response options, using available functions and technology, as would be required in the workplace
- ✓ Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
- ✓ Present data and information effectively, using the appropriate tools

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

Text book

- 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

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| <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 | Mrs. Monica |
| Recommended by the Board of Studies on | 6 th BOS meeting dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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| Course Code: CBS2039 | Course Title: Income Tax Law and Practice Type of Course: Program Core Course | L- T - P- C | 3 | 1 | 0 | 4 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | The course aims to provide a conceptual insight about Income tax law and practices, its application from an individual and business perspective through numerical , treatment of income and applicable deduction under each head of income tax as per the updated tax regulations | | | | | |

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| Course Out Comes | On successful completion of the course the students shall be able to: CO1: Describe the Basic Concepts of Income Tax CO2: Estimate income under different heads CO3: Explain the computation of total income CO4: Illustrate the preparation of return of income | | | |
| Course objective | The objective of the course is to familiarize the learners with the concepts of Income Tax Law and Practices and attain Skill Development through Problem Solving Methodologies . | | | |
| Course Content: | | | | |
| Module 1 | Basic concept of Income Tax | Group Discussion | Group Discussion | 15 Sessions |
| Topics: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Residential status, scope of total income on the basis of residential status, exempted income under section 10. | | | | |
| Module 2 | Computation of income under different heads | Case study analysis | Case study analysis | 15 Sessions |
| Topics: Salaries, Income from house property, Profits and gains of business or profession, capital gains, Income from other sources. | | | | |
| Module 3 | Total income and tax computation | Case study analysis | Case study analysis | 15 Sessions |
| Topics: Income of other persons included in assessee's total income, aggregation of income and set-off and carry forward of losses, deductions from gross total income, rebates and reliefs, deduction of tax at source, Computation of total income of individuals and firms - Tax liability of an individual and firm. | | | | |

| Module 4 | Preparation of return of income | Case study analysis | Case study analysis | 15 Sessions |
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| Topics: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of compulsory online filing of returns for specified assesses, recovery of tax and refund of tax, appeals and penalties. | | | | |
| Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method | | | | |
| Reference Text book <ul style="list-style-type: none"> 3. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd 4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications. 5. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers | | | | |
| Reference <ul style="list-style-type: none"> • Murthy.A, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai • Hariharan N, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai • Reddy,T.S.&Hariprasad Reddy,Y,Income Tax Theory,Law&Practice,Margham Publications, Chennai. | | | | |
| PU library link https://www-sciencedirect-com-presiuniv.knimbus.com/science/article/pii/S0165410124000880?dgcid=api_sd_search-api-endpoint | | | | |
| E resources: https://onlinecourses.swayam2.ac.in/cec21_cm02/preview | | | | |
| Topics relevant to SKILL DEVELOPMENT: XXXXXX for Skill Development through Problem Solving methodologies . This is attained through assessment component mentioned in course handout | | | | |
| Catalogue prepared by | Dr. Amit Saha | | | |

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| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|---------------------------------------|---|----------------|
| Course Code: CBS1028 | Course Title: CORPORATE AND BUSINESS LAW Type of Course: Program Core Course | 4-0-0-4 |
| Version No. | 1.0 | L-T-P-C |
| Course Pre-requisites | None | |
| Anti-requisites | None | |
| Course Description | 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. | |

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| Course Out Comes | On successful completion of the course, the student shall be able to: CO 1 Providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function. CO 2 Acquaint the student with basic concepts of business laws such as the Contract Act, Sale of Goods Act. CO 3 Comprehend various provisions of Companies Act to study the formation of company, CO 4 Evaluate the various features and functioning of companies, partnership firms and LLPs. CO 5 Understand the role of insolvency laws and the procedure involved in voluntary liquidation | | | |
| Course objective | The objective of the course is to familiarize the learners with the concepts of Business Law and attain Skill Development through Participative Learning techniques . | | | |
| Course Content: | | | | |
| Module 1 | Essential elements of the Indian legal system | | | 10 sessions |
| | <ul style="list-style-type: none"> • Law and the legal system: Definition- Types of lawStructure and operation of the courts, Sources of law: Case law and precedent- LegislationRules and presumptions used by the courts • 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 • Interpretation of statutes: Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents | | | |
| Module 2 | Business Law – Part A | | | 10 Sessions |

- 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
- 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
- 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.

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| Module 3 | Business Law – Part B | | | 10 Sessions |
| | <ul style="list-style-type: none"> • The Indian Partnership Act, 1932: 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 | | | 15 Sessions |
| | <ul style="list-style-type: none"> • 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 registration. Statutory books-Article of association, , Memorandum of Association, Appointment | | | |

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| <p>and Qualifications of Directors, Appointment and remuneration of Managerial Personnel, Meetings of Board and its powers, Inspection, inquiry and Investigation</p> | | | |
| Module 5 | Company Law - Part B | | 15 Sessions |
| <ul style="list-style-type: none"> • The Companies Act, 2013: 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. Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. • Insolvency law :- 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>Targeted Application: Tools that can be used:</p> | | | |
| <p>Project work/ Assignment:</p> <ol style="list-style-type: none"> 1. Refer to the research paper assigned from the PU library and analyse 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.) 2. Experiential learning: Present based on interaction with a corporate employee about industrial relation practices in the company | | | |
| <p>Text Book & References Books:</p> <ul style="list-style-type: none"> • Tulsian Business Law book, McGraw Hill Education • Elements of Business Law by N D Kapoor , Sultan Chand Publication | | | |

- Corporate and Economic Law by Pankaj Garj,Taxmann
- Company Law by Avtar Singh - Eastern Book Company

Presidency University link

Online Resources

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

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| Catalogue prepared by | Dr. Mounica |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|---------------------------------------|---|-------------------|----------|----------|----------|--|----------|
| Course Code: CBS2040 | Course Title: Financial Reporting Course Type: Program Core Course | L- T- P- C | 3 | 1 | 0 | | 4 |
| Version No. | 1.0 | | | | | | |
| Course Pre-requisites | CBS1025 Financial Accounting | | | | | | |
| Anti-requisites | None | | | | | | |

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| Course Description | <p>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.</p> | | | |
| Course Out Comes | <p>On successful completion of the course the student will be able to :</p> <p>CO1 : Assess the importance of conceptual framework and its relevance to financial reporting</p> <p>CO2 : Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions</p> <p>CO3 : Understand the preparation of individual financial statements of a company using the knowledge about IFRS/IAS</p> <p>CO4 : Understand the preparation of consolidated financial statements of a company using the knowledge about IFRS/IAS</p> <p>CO5 : Using ratios and non-financial information, analyse and interpret the financial statement of a company</p> | | | |
| Course objective | | | | |
| Course Content: | | | | |
| Module 1 | Conceptual and Regulatory Framework for Financial Reporting | | | 15 sessions |
| <p>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</p> <p>Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule-based framework - Standard setting process</p> | | | | |

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| Module 2 | Application of accounting standards for transactions | | | 15 sessions |
| | <ul style="list-style-type: none"> ✓ 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

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| Module 4 | Preparation of consolidated statement of financial position | | | 10 sessions |
| <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

Text books

- 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

- 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

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.

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| Catalogue prepared by | Dr. Nasa Dhanraj |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|---|------------|----------|----------|----------|----------|
| Course Code: CBS2041 | Course Title: Audit and Assurance Course Type: Program Core Course | L- T- P- C | 4 | 0 | 0 | 4 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS1025 Financial Accounting | | | | | |
| Anti-requisites | None | | | | | |
| 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> | | | | | |

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| 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 |

- ✓ 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

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| 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 | | | | |

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| <ul style="list-style-type: none"> ✓ 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

- Audit and Assurance: Kaplan Publishing
- Audit and Assurance: BPP learning media
- Audit and Assurance: Emily Woolf International

Reference books

- S.K Basu: Auditing Principles & Techniques, Pearson
- Pankaj Garg., "Auditing and Assurance", Taxmann Publisher, 10th edition, New Delhi, 2022

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.

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|---|---|
| Catalogue prepared by | Ms. Monica |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|---------------------------------------|---|-------------------|---|---|---|---|
| Course Code: CBS2042 | Course Title: Performance Management Course Type: Program Core Course | L- T- P- C | 4 | 0 | 0 | 4 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS1025 Financial Accounting | | | | | |
| Anti-requisites | None | | | | | |
| 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. | | | | | |

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| Course Out Comes | On successful completion of the course the student will be able to : CO1 : This paper underpins the knowledge and skills in the area of management accounting techniques. 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. CO3 : The aim is to set out performance measurement both financially and non-financially in the context of business objectives 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 | | | | |

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| Module 2 | Advanced budgetary control and standard costing | | | 10 sessions |
| <ul style="list-style-type: none"> ✓ Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets ✓ 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 | | | 10 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 | | | 15 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

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| Module 5 | Risk analysis in business decisions, behavioral considerations and Employability and technology | | | 15 Sessions |
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- ✓ 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

- ACCA Study Material 2022-23 by Kaplan
- Performance Management - Dr. C. Appa Rao
- Performance Management - Soumendra Narain Bagchi

Reference Books

- 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 |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

Specialization Courses

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|--------------------------------|--|---------------|---|---|---|---|
| Course Code: CBS3069 | Course Title: Strategic Business Reporting Course Type: Specialization Course | L- T- P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS1025 -Financial Accounting and CBS2040 -Financial Reporting | | | | | |
| Anti-requisites | None | | | | | |

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| 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 | |

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| Course Content: | | | | |
| Module 1 | Ethical Code of Conduct and Conceptual Framework | | | 9 Sessions |
| 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. | | | | |
| 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 | | | | |
| 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.

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| Module 3 | Reporting of financial performance - Part II | | | 9 Sessions |
| 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. | | | | |

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| 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 |

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.

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

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.

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| 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 |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|---|-------------------|---|---|---|---|
| Course Code: CBS3070 | Course Title: Strategic Business Leader Course Type: Specialization Course | L- T- P- C | 3 | 0 | 0 | 3 |
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| Version No. | 1.0 |
| Course Pre-requisites | CBS2038-Management Accounting and CBS2042-Performance Management |
| Anti-requisites | None |
| 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: | |

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| Module 1 | Governance and Leadership | | | 9 sessions |
| <p>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;</p> <p>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</p> | | | | |
| Module 2 | Strategy and Risk Management | | | 9 sessions |
| <p>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;</p> <p>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</p> | | | | |
| Module 3 | Technology and data analytics | | | 9 sessions |
| <p>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,</p> | | | | |

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.

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| Module 4 | Financial Planning and Organisational control and audit | | | 9 sessions |
| 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 | | | 9 sessions |
| Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldridge 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 | | | | |

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| <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 |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|---|------------|----------|----------|----------|----------|
| Course Code: CBS3071 | Course Title: Advanced Audit and Assurance Course Type: Specialization Course | L- T- P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS2041- Audit and Assurance | | | | | |
| Anti-requisites | None | | | | | |
| 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> <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.</p> <p>CO4 : Identify and formulate the work required to meet the objectives of non-audit assignments.</p> <p>CO5 : Understand the current issues and developments relating to the provision of audit-related and assurance services.</p> | | | | | |
| Course objective | | | | | | |
| Course Content: | | | | | | |

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|-----------------|---|--|--|-------------------|
| 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 ✓ 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

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| 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 ✓ 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 | | | |

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| <p>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</p> <p>✓ Completion and final review - Apply analytical procedures - Evaluate the use of written representations</p> <p>✓ 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</p> | | | | |
| Module 5 | Other assignments | | | 9 sessions |
| <p>✓ 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</p> <p>✓ Specific assignments - Due diligence, Review of interim financial information, Prospective financial information, Forensic audits</p> <p>✓ The audit of social, environmental and integrated reporting</p> <p>✓ The audit of performance information (pre-determined objectives) in public sector (INT syllabus only)</p> <p>✓ Auditing aspects of insolvency (UK Syllabus only)</p> | | | | |
| <p>Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</p> | | | | |
| <p>Text books</p> <ul style="list-style-type: none"> • Advanced Audit and Assurance: Kaplan Publishing • Advanced Audit and Assurance: BPP learning media | | | | |
| <p>Reference books</p> <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 | | | | |

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| <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. Amit Saha |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|-----------|----------|----------|----------|----------|
| Course Code: CBS3072 | Course Title: Advanced Financial Management Course Type: Specialization Course | L- T-P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS1027- Financial Management | | | | | |
| Anti-requisites | None | | | | | |
| 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. | | | | | |

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| Course Out Comes | <p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand the principles and advanced concepts used in financial management</p> <p>CO2: Ability to find out the best course of action among several financial options</p> <p>CO3: Apply financial concepts and principles in overall management of an enterprise</p> <p>CO4: Manage short-term resources of a business firm</p> <p>CO5: Analyze the financial management decisions taken in the Public Sector Undertakings</p> | | | |
| Course objective | <p>The objective of the course is to familiarize the learners with the concepts of Advanced Financial Management and attain Employability through Problem Solving Methodologies.</p> | | | |
| Course Content: | | | | |
| Module 1 | Elements of Finance | Type of class activity | Specifically mention the class activity | 11 Sessions |
| <p>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.</p> | | | | |
| Module 2 | CAPITAL STRUCTURE THEORIES. | Type of class activity | Lecture | 12 Sessions |
| <p>Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems.</p> | | | | |
| Module 3 | Business Valuation | Type of class activity | Lecture | 11 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 | 11 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: | | | | |
| <ol style="list-style-type: none"> 1. Project Work 2. Case Based Assignment | | | | |
| Reference | | | | |
| Text book | | | | |
| <ol style="list-style-type: none"> 1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2020. 2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2020. | | | | |
| Reference | | | | |
| <ol style="list-style-type: none"> 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 : EMPLOABILITY through Problem Solving methodologies . This is attained through assessment component mentioned in course handout.

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Specialization Courses
Track – Accounting and Taxation

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|--------------------------------|---|------------------|---|---|---|---|
| Course Code: CBS3073 | Course Title: Forensic Accounting Type of Course: Specialization Core | L-T- P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | Good knowledge of Accounts and Financial Terms. General Knowledge in Business Environment | | | | | |
| Anti-requisites | Nil | | | | | |
| Course Description | This course provides a solid foundation for building skills in forensic accounting techniques, including gathering, interpreting, and documenting evidence. Students examine the investigative techniques used by accountants to conduct forensic examinations as well as the common schemes and techniques used to commit fraud. The skills acquired in this course will enable students to assist businesses in detecting, investigating, documenting, and preventing fraud. The course also introduces the many professional opportunities available to forensic accountants. | | | | | |
| Course Out Comes | On successful completion of the course the students shall be able to: CO 1 Describe the distinctions between forensic accounting and fraud examination, highlighting professional standards and legal requirements. (Understand) CO 2 Examine financial crime prevalence, types, and channels, covering fraud, bribery, corruption, money laundering, terrorism financing, and tax fraud. (Apply) CO 3 Illustrate and explain organizational roles for fraud risk governance, assessment, and mitigation. (Apply) CO 4 Identify the planning aspects of forensic investigations, including stakeholder identification, team assembly, and adaptive process analysis. (Analyze) CO 5 Examine evidence collection methods from diverse sources, emphasizing interview techniques and preservation. (Apply) | | | | | |

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| Course objective | The objective of the course is to familiarize the learners with the concepts of Forensic Accounting and attain Employability through Participative Learning techniques. | | | |
| Module 1 | Introduction to Forensic Accounting | Case Study Analysis | Engage students in analyzing case studies showcasing roles and responsibilities of fraud examiners in Forensic accounting. | 08 Sessions |
| <p>Topics:</p> <p>What is Forensic Accounting? - Distinguishing Fraud Examination and Forensic Accounting -Overview of the roles and responsibilities of fraud examiners -Overview of the roles and responsibilities of forensic accountants - Professional standards governing forensic accountants/fraud examiners - Applicable legislation and regulatory requirements</p> | | | | |
| Module 2 | Overview of financial crime | Problem-Solving Sessions | Conduct problem-solving sessions where students work in pairs and discuss Types of fraud -Accounting Fraud-Asset misappropriation. | 8 Sessions |
| <p>The prevalence of financial crime-Different types and channels of financial crime - Types of financial crime -Fraud-Bribery and corruption- Money laundering and terrorism financing-Types of fraud -Accounting Fraud-Asset misappropriation -Consumer Fraud-Data theft -Tax fraud</p> | | | | |
| Module 3 | Fraud risk management | Case Study Analysis | Conduct problem-solving sessions where students work in pairs and discuss Fraud risk assessment - Identify fraud risk scenarios. | 9 Sessions |
| <p>Topics:</p> <p>Fraud risk governance - Roles and responsibilities within an organization-Fraud risk assessment - Identify fraud risk scenarios - Assessment: likelihood and impact-Fraud risk mitigation - Preventive controls - Detective controls.</p> | | | | |
| Module 4 | Planning a forensic investigation. | Case-Based Analysis: | Conduct problem-solving sessions where students work in | 10 Sessions |

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| | | | | pairs and discuss Designing an investigation program. | |
| <p>Topics:</p> <p>Investigation Methodology-Governance over forensic investigations-Stakeholders identification and constitution-Assembling an investigation team-Confidentiality and security considerations-Goals and scope of the investigation-The fraud theory approach-Adaptive process analysis-Designing an investigation program.</p> | | | | | |
| | Module 5 | Conducting the forensic investigation | Case Study Analysis | Conduct problem-solving sessions where students work in pairs and discuss Evidence analysis. | 08 Sessions |
| <p>Topics:</p> <p>Evidence collection - Organization sources of information - non-organization sources of information - Discovery process-The interview process: effective interview techniques-Evidence preservation and documentation- Evidence analysis.</p> | | | | | |
| <p>Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</p> <p>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</p> <p>To Assign a case study on financial crime, including fraud, bribery, and money laundering. Instruct students to analyze the case, identifying the types and channels of financial crime discussed in the session. Facilitate a class discussion on their findings.</p> | | | | | |
| <p>Reference</p> <p>Textbooks and Reference Books:</p> <p>T1: Forensic accounting-John Taylor.</p> <p>Essential Reading/ Recommended Reading:</p> <p>R1. Forensic Accounting and fraud investigation for Non-experts-Howard Silverstone & Michael Sheetz</p> <p>R2. Forensic Accounting and Fraud Examination-Richard Riley and Joseph T Wells</p> <p>R3. Essentials of Forensic Accounting by Mary- Jo Kranacher</p> <p>R4. Forensic Accounting and Fraud Examination Fourth Edition Tommie W Singleton and Aaron J Singleton.</p> <p>R5. Criminal Financial Investigations-The use of Forensic Accounting Techniques and indirect Methods of Proof.</p> <p>R6. Forensic Accounting and Audit ICAI..</p> | | | | | |

PU-List of e-Resources:

<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JFC-03-2022-0068/full/html>

<https://dl.acm.org/doi/10.1145/3344334>

<https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/4472258>

<https://docs.google.com/document/d/1IWT6S-CbrZRmLEnh0BpMoPUZie6IrWWg1Ydw5v1GO7M/edit>

<https://docs.google.com/document/d/1JTrwjzlQpFTdt0hAlsyp0HwIIUn90fcKkFejOEZpKs/edit>

<https://docs.google.com/document/d/1UUnnCMasBpirQnmytcmcwArZmHEzycPq1NH0f2uiJiU/edit>

CASES REFERENCES

<https://culpepper-cpa.com/2018/04/03/forensic-accounting-case-studies/>

<https://www.mdd.com/case-studies/manufacturer-frozen-food-recall/>

Content in this section should be mentioned as per the program grid.

Immerse students in the field of forensic accounting, exploring techniques and case studies that delve into financial investigations.

Develop a practical understanding of fraud detection, financial irregularities, and legal procedures, empowering students with essential skills for the specialized domain of forensic accounting.

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| Catalogue prepared by | |
| Recommended by the Board of Studies on | |
| Date of Approval by the Academic Council | 25 th July 2025 |

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|--|---|-----------------|---|---|---|---|
| Course Code: CBS3074 | Course Title: Accounting using Tally Type of Course: Specialization Core | L-T-P- C | 1 | 1 | 2 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS1025- Financial Accounting | | | | | |
| Anti-requisites | List here Anti-requisite course codes (if applicable only) (An anti-requisite is a course that should not be taken together with another course, usually because the content overlaps significantly) | | | | | |
| Course Description | The course Computer Accounting with Tally Prime equips students with practical skills in computerized accounting using Tally Prime. It covers company creation, ledger and voucher entry, inventory management, GST compliance, payroll, and financial reporting. Emphasizing accuracy and digitalization, the course bridges accounting principles with real-world applications. Students gain hands-on experience to manage business transactions efficiently, making them job-ready for roles in finance, accounts, and small business operations. The course is ideal for understanding modern accounting practices in a digital environment. | | | | | |
| Course Objective | The Subject Computer Accounting- Tally Prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally. | | | | | |
| Basic skill sets required for the laboratory: | The students shall be able to develop: 1) An attitude of enquiry. 2) Confidence and ability to tackle new problems. 3) Ability to interpret events and results. 4) Ability to work as a leader and as a member of team. 5) Assess errors and eliminate them. 6) Observe and measure physical phenomenon. 7) Write Reports. 8) Select suitable equipment, instrument and materials. 9) Locate faults in systems. 10) Manipulative skills for setting and handling equipment. | | | | | |

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| | 11) The ability to follow standard test procedures. 12) An awareness of the need to observe safety precautions. To judge magnitudes without actual measurement. | | |
| Course Out Comes | On successful completion of the course the students shall be able to: <ol style="list-style-type: none"> 1. Explain the functions of accounting software and spreadsheet tools in automating financial processes. 2. Demonstrate proficiency in recording transactions, managing ledgers, and generating vouchers in Tally ERP 9. 3. Identify and resolve data security, power failures, and integration issues in accounting systems. 4. Prepare and customize financial reports (P&L, Balance Sheet) to support business decision-making. | | |
| Course Content: | | | |
| Module 1 | Introduction to Computerized Accounting | Assignment | 15 Sessions |
| Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting-need and Importance of Computerized Accounting. Components and limitations of Computerised Accounting. | | | |
| Module 2 | Payroll Accounting using Excel | Assignment | 15 Sessions |
| Ms-Excel: Introduction to Excel interface -Understanding rows and columns, Naming Cells - Working with Excel workbook and sheets-Formatting Excel work book-New, Open, Close, Save, Save As -Formatting Text: Font Size, Font Style - Font Color, Use the Bold, Italic, and Underline - Modifying Columns, Rows & Cells- Sort and filtering data-Basic functions (Sum, Sumif, Count, Countif, If, Percentage, Max, Min, Average) Payroll accounting: Concept of payroll accounting, application of spread sheet for computing gross & net salaries | | | |
| Module 3 | Introduction to Tally Prime and Transactions in Tally | Assignment | 15 Sessions |

Introduction to Tally Prime - Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime - Shut a Company - Select a Company -Alter Company Details - Company Features and Configurations Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group -Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure -Creation of Stock Item - Creation of Godown -Stock Category Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger

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| Module 4 | TDS and GST in Tally Prime | Assignment | 15 sessions |
| TDS - Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal of with TDS in Tally Prime – TDS at Lower Rate and Zero Rate in Tally Prime – TDS Deduction for Interest Payable – TDS on Advance Payment in Tally Prime. Goods and Services Tax (GST) - Introduction to GST& its Terminology - Tax Rate Structure & Setup in Tally Prime - Invoicing in GST (Goods & Services) - Input Credit Mechanism, GST Adjustment -Return Filing using Tally Prime - E-Way Bill in GST | | | |

List of Laboratory Tasks:

Experiment No 1: Create different type of Charts using imaginary Figures in Ms-Excel

Experiment No 2: Create a company with imaginary figures

Experiment No 3: Generate different types of vouchers

Experiment No 4: Record TDS Transaction

Experiment No 5: Generate E-Way Bil

Experiment No 6: Any other activities, which are relevant to the course

Targeted Application & Tools that can be used: Tally ERP and Microsoft excel

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

Text Book

Computer Fundamentals and Office Automation by Dr. Santosh Kumar Miri-I I P Iterative International Publishers

References

1. Computer Fundamentals and Office Tools : C. Divya, E. Murali Mohan Reddy, K.V.V. Murali Someswara Rao, Neelima Ramireddi, HPH
2. Learn Tally Prime With GST Book by Gaurav Agrawal
3. Tally Prime (Including GST) course By ACCA Amarjit Kaur
4. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
5. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
6. Tally Essentials from Tally Solutions

Online learning resources:

1.

Topics relevant to “SKILL DEVELOPMENT”:

Topics relevant to “ENVIRONMENT AND SUSTAINABILITY”:

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| Catalogue prepared by | Dr Krishna Kumar |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|-------------------|---|---|---|---|
| Course Code: CBS3058 | Course Title: Tax planning and Administration Type of Course: Specialization Course | L- T- P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | Income Tax Law – I CBS2030; Income Tax Law – II CBS2031 | | | | | |

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| Anti-requisites | None | | | |
| Course Description | The course is quantitative in nature and will the students to develop an understanding about the various heads under taxation policies, after completion of the course students will be able to effectively plan sources of income and associated taxes. | | | |
| Course Out Comes | <p>On successful completion of the course the students shall be able to:</p> <p>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</p> | | | |
| 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 | | | 9 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 | | | 9 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 | | | | |

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| Module 4 | Long term capital | | | 9 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 | | | 9 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 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 | | | | |
| E resources: | | | | |
| https://onlinecourses.swayam2.ac.in/cec23_cm09/preview | | | | |
| Topics relevant to EMPLOYABILITY: XXXXXX for Employability through Problem Solving Methodologies. This is attained through assessment component mentioned in course handout. | | | | |

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| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|---------------------------------------|--|----------------|----------------|
| Course Code: CBS3075 | Course Title: International Taxation Type of Course: Specialization Course | L-T-P-C | 3 0 0 3 |
| Version No. | 1.0 | | |
| Course Pre-requisites | CBS2030 & CBS2031 – Income Tax Law – I & II | | |
| Anti-requisites | None | | |
| Course Description | This course covers fundamental concepts of international taxation, including jurisdictional principles, tax treaties (UN, OECD, and US models), transfer pricing regulations, and dispute resolution mechanisms. Students will explore topics such as withholding tax, tax havens, double taxation relief, arm's length pricing, and methods for resolving cross-border tax disputes through case studies, quizzes, and numerical problem-solving tasks. | | |
| Course Objective | To create the capacity of the stake holder to manage various international tax issues for their practical Life | | |
| Course Outcomes | On successful completion of the course the students shall be able to: | | |

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| | <p>CO1: Understand the basic concepts and principles of international taxation.</p> <p>CO2: Identify the structure, models, and application of tax treaties</p> <p>CO3: Understand the basics of transfer pricing concepts</p> <p>CO4: Examine international tax dispute resolution mechanisms</p> | | | |
| Course Content: | | | | |
| Module 1 | Basic Concepts of International Taxation | Assignment/ Quiz | Numerical solving Task | 10 Sessions |
| Topics: Basic Concepts of International Taxation: Objectives of International Taxation. Legislation of International Taxation; Source Jurisdiction of Taxation Residence Jurisdiction of Taxation. Withholding Tax. Expatriation Tax. Tax Haven. Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. | | | | |
| Module 2 | Tax Treaties | Assignment/ Quiz | Memory Recall based Quizzes | 10 Sessions |
| Topics: Introduction. United Nations Model Convention. OECD Model. US Model. Types of Treaties. Process of Negotiating Tax Treaties. Elements of Tax Treaty. Objectives of Tax Treaties. Interpretation of Tax Treaties. India Tax Treaty. Relief on Double Taxation | | | | |
| Module 3 | Transfer Pricing | Assignment/ Quiz | Memory Recall-based Quizzes | 11 Sessions |

Topics: Concept of Transfer Pricing. Applicability. Transfer Pricing Vs Arm's length price. Method of Transfer Pricing. Transfer Pricing Documentation. Penalty on Transfer Price. Purpose of Transfer Price. Problem Associated with Transfer Pricing. Safe Harbour Rule & Transfer Pricing Officer.

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| Module 4 | International Tax Dispute Mechanism | Assignment/ Quiz | Numerical solving Task | 14 Sessions |
|-----------------|--|------------------|-------------------------------|--------------------|

Topics: Introduction. Structure of International Tax Dispute Mechanism: Traditional Dispute Resolution. Dispute Resolution Panel. Income Tax Settlement Commission. Advance Authority for Ruling. Mutual Agreement Procedure. Advance Pricing Agreement.

Targeted Application & Tools that can be used:

Google forms
Tax stimulation exercises

Project Work/ Assignment:

1. **Comparative Analysis of Tax Treaties:** Compare India's tax treaties with the UN, OECD, and US models, highlighting key differences and their implications.
2. **Case Study on Transfer Pricing Disputes:** Analyze a real-world transfer pricing dispute, evaluating the methods used and the resolution under Indian regulations.
3. **Report on Tax Avoidance & Black Money:** Examine the impact of the Black Money Act (2015) and tax havens, suggesting measures to curb illicit financial flows.

Text Book(s):

1. Russo, R, Finnerty, CJ, Merks, P , Petricone M, (2007) Fundamentals of International Tax Planning (IBFD)

Reference Book (s):

1. IFA (2018) Evolving trends in International Taxation- In India & Globally
2. International Tax Research And Analysis Foundation Itraf (2016) Base erosion and profit shifting the global taxation agenda
3. Ogle, Adrian, Principles of International Taxation: A Multinational Perspective (London, Interfisc Publishing, 1993)
4. Holmes, Kevin (2007) International Tax Policy and Double Taxation Treaties (IBFD)

Online Resources (e-books, notes, ppts, video lectures etc.):

- https://www.icai.org/post.html?post_id=14458

Topics relevant to “SKILL DEVELOPMENT”: Analytical skills in interpreting tax treaties and resolving international tax disputes and practical application of transfer pricing methods and documentation for compliance.

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| Catalogue prepared by | Dr. Yusaf Harun K |
| Recommended by the Board of Studies on | BoS No:6 th BoS held on 05/06/2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

Track – Banking and Finance

| | | | | | |
|--------------------------------|--|-----------------------|----------|----------|----------|
| Course Code: CBS3076 | Course Title: Investment Analysis and Portfolio Management Type of Course: Specialization Core Course | L- T-P- C 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | |
| Course Pre-requisites | CBS2029 – Finance Management | | | | |
| Anti-requisites | None | | | | |
| Course Description | This course is designed to teach the fundamentals of investments along with the analysis and performance evaluation to become successful investor. It starts from the investment introduction to the performance Evaluation of securities and portfolio. To Comprehension deeper how market works, students will be taught the stock market fundamentals. It discusses the risk return trade-offs of an investor. It also persists how investment in securities market is evaluated based on Fundamental and Technical analysis. This course will also emphasize students to learn forces that affect security market. | | | | |
| Course Out Comes | On successful completion of the course the students shall be able to: CO1: Analyze various investment alternatives, financial instruments, and securities markets. CO2: Apply appropriate equity and bond valuation models and relative valuation techniques. CO3: Differentiate between fundamental and technical analysis for investment decisions. CO4: Evaluate portfolio performance using modern portfolio theories and risk-return measures. | | | | |

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| 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 | INTRODUCTION TO INVESTMENT | Assignment | Market Assessment, Case Study, Numerical | 10 classes |
| The Investment Environment- Meaning, Features, Objectives, Investment Alternatives; Investment Process, Financial Instruments, Markets for investments and Trading, Risk- Meaning, Elements, Measurement of Risk, Efficient Markets: Concepts, Hypothesis, Forms of market efficiency. | | | | |
| Module 2 | SECURITY VALUATION | Case Study | Market Assessment, Case Study, Numerical | 10 classes |
| Equity Analysis and valuations, Equity Valuation Models, Relative Valuation Techniques: Price-earnings ratio, EPS, Price-book value ratio, Price-sales ratio, Debt to Equity Ratio, bond pricing and yield, returns on bonds, bond pricing theories. | | | | |
| Module 3 | FUNDAMENTAL AND TECHNICAL ANALYSIS | Case Study | Market Assessment, Case Study, Numerical | 10 classes |
| 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 EVALUATION | Assignment | Market Assessment, Case Study, Numerical | 15 Classes |

Introduction to Portfolio Management, Expected return of a portfolio, Selection of Optimal Portfolio-Markowitz portfolio theory, CAPM, Capital Market Line – Security Market Line. Portfolio Revision- Meaning and Need, Evaluation of Portfolio- Sharpe ratio, Treynor and Jensen's measures.

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.

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|--|-----------------------------------|
| Catalogue prepared by | Dr. Amit Saha |
| Recommended by the Board of Studies on | 06 th BOS , 05-06-2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|---------|----------|----------|----------|----------|
| Course Code: FIN3023 | Course Title: Business Valuation Type of Course: Specialization Elective Courses | L-T-P-C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS2029: Finance Management | | | | | |
| Anti-requisites | Nil | | | | | |
| Course Description | This course provides students with a comprehensive understanding of business valuation concepts and techniques. It covers the genesis, need, and challenges of business valuation in a dynamic corporate environment. Students will explore different valuation approaches including DCF, market multiples, and comparable transactions. The course emphasizes the importance of valuation in mergers, acquisitions, fundraising, and financial reporting. | | | | | |

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|---------------------------------------|---|---------------------------------------|-----------------------------------|--|--------------------|
| | <p>Through real-life case studies such as Sun Pharma-Ranbaxy and CMC-TCS, students gain practical insights. It introduces tools like Economic Value Added (EVA), Net Asset Valuation, and Option Pricing Models. Students will also analyze statutory and industry perspectives related to business valuation. The course nurtures critical thinking and decision-making skills in valuing businesses and assets.</p> <p>Assignments include article reviews, case analyses, group discussions, and presentations.</p> <p>Overall, the course equips students for roles in finance, investment banking, consulting, and corporate strategy.</p> | | | | |
| Course Out Comes | <p>On successful completion of the course, the student shall be able to:</p> <p>CO1: Understand the genesis, need, and challenges in business valuation. (Understanding)</p> <p>CO2: Describe the M&A transactions, including integration strategies. (Understanding)</p> <p>CO3: Apply the DCF method to compute the value of a business using projected cash flows (Applying)</p> <p>CO4: Apply the market valuation methods. (Applying)</p> | | | | |
| Course Objective: | <p>This course is designed to develop a reservoir of knowledge on valuation which can assist the student in undertaking valuation assignments under Companies Act, 2013 including for mergers and Acquisitions based on valuation model understanding.</p> | | | | |
| Course Content: | | | | | |
| Module 1 | <table border="1" data-bbox="736 1256 2016 1376"> <tr> <td data-bbox="736 1256 961 1376">Overview of Business Valuation</td><td data-bbox="961 1256 1275 1376">Case let of Equity Interest value</td><td data-bbox="1275 1256 1545 1376"></td><td data-bbox="1545 1256 2016 1376">12 Sessions</td></tr> </table> | Overview of Business Valuation | Case let of Equity Interest value | | 12 Sessions |
| Overview of Business Valuation | Case let of Equity Interest value | | 12 Sessions | | |

Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value).

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|-----------------|-----------------------------|--|-----------------------------------|-------------------|
| Module 2 | Purpose of Valuation | Case Analysis on Sun Pharmaceutical acquires Ranbaxy | Case Study on CMC merges with TCS | 9 Sessions |
|-----------------|-----------------------------|--|-----------------------------------|-------------------|

Mergers & Acquisition, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension.

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|-----------------|-----------------------------------|--|--------------------|
| Module 3 | Business Valuation Methods | Case Study on Business Valuation Methods | 12 Sessions |
|-----------------|-----------------------------------|--|--------------------|

Business Valuation Methods: Discounted Cash Flow Analysis (DCF), Dividend Discount Model, Comparable transactions method; Comparable Market Multiples method.

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| Module 4 | Market Valuation | Case Study on Market Valuation Methods | 12 Sessions |
|-----------------|-------------------------|--|--------------------|

Introduction, Concept, Need & Importance: Economic Value-Added Approach; Free Cash Flow to Equity Net Asset Valuation; Relative Valuation; Overview of Option Pricing Valuations.

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

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

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

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

References

R1: "Business Valuation Management", The Institute of Cost and Works Accountants of India.
<http://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-18.pdf>

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

R2: "The Challenges with Mergers & Acquisitions",

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

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

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

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

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

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

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|---|-------------------------------------|
| Catalogue prepared by | Dr.Sathyanarayana Gardasu |
| Recommended by the Board of Studies on | 06 th BOS dt. 05/06/2025 |
| Date of Approval by the Academic Council | 25 th July 2025 |

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|--------------------------------|--|-------------------|---------------------------------|--|--|
| Course Code: CBS3077 | Course Title: Fintech Type of Course: Specialization Elective Courses | L- T-P- C | 3-0-0-3 | | |
| Version No. | 1.0 | | | | |
| Course Pre-requisites | None | | | | |
| Anti-requisites | None | | | | |
| Course Description | This course provides a solid foundation for FinTech including, beginning with What is FinTech before turning to Money, Payment and Emerging Technologies, Digital Finance and Alternative Finance, FinTech Regulation and RegTech, Data and Security, and the Future of Data Driven Finance, as well as the core technologies driving FinTech including Blockchain, AI and Big Data. These will set the stage for understanding the FinTech landscape and ecosystem and grappling with the potential direction of future change. | | | | |
| Course Out Comes | On successful completion of the course the students shall be able to: CO1: Define the meaning of Financial Technology. (Knowledge) CO2: Describe how crypto currency works. (Knowledge) CO3: Describe the different types of Digital finance. (Knowledge) CO4: Discuss various Fin tech regulations. (Comprehension) | | | | |
| Course objective | The objective of the course is to familiarize the learners with the concepts of Introduction to Financial Technology and attain Employability through Participative Learning techniques . | | | | |
| Course Content: | | | | | |
| Module 1 | INTRODUCTION TO FINANCIAL TECHNOLOGY | Case Study | Case Study and Class discussion | | |
| Topics: | Meaning – key areas - Stages of FinTech evolution: FinTech evolution 1.0: Infrastructure, | | | | |

FinTech evolution 2.0: Banks, FinTech evolution 3.0: Startups and emerging markets, FinTech typology, Benefits – Challenges – Solutions to Financial technology.

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|--|--|-------------------------|--|--------------------|
| Module 2 | PAYMENTS, CRYPTOCURRENCY AND BLOCKCHAIN | Case Study | Case Study and Class discussion | 10 Sessions |
| Topics: Meaning, History and Regulations of Payment banks, RTGS systems, Introduction to Blockchain Technology. Cryptocurrency: Meaning, How Cryptocurrency works, Difference between Cryptocurrency and Bitcoin | | | | |
| Module 3 | DIGITAL FINANCE AND ALTERNATE FINANCE | Case Study | Case Study and Class discussion | 10 Sessions |
| Topics: History of Financial Digital Innovation, Digitalization of financial services, Crowdfunding – Meaning, Types and Benefits, P2P and Marketplace Lending. Data and fintech-History of Data Regulation, Significance of Data in Financial Services, Application of Data Analytics in Finance, Digital Identity, AI and Governance, Challenges of AI and Machine Learning. | | | | |
| Module 4 | FINTECH REGULATIONS | Group Discussion | Group discussion on latest research articles | 10 Sessions |
| Topics: Regulatory bodies in India – RBI, Ombudsman scheme for Digital Transactions, UIDAI, Anti money laundering Act, Payment and settlement systems Act, PPI Master directions, NPCI Guidelines, Guidelines governing payment gateways/Payment aggregators, Privacy and Data protection laws. | | | | |

| Module 5 | The Future of Data-Driven Finance | Problem Solving | Case Study | 8 Sessions |
|--|-----------------------------------|-----------------|------------|------------|
| Topics: | | | | |
| Case Study 1: Alibaba | | | | |
| Case Study 2: Aadhaar | | | | |
| Case Study 3: Credit Karma | | | | |
| Case Study 4: Digibank | | | | |
| Conclusion to Case Studies | | | | |
| FinTech Big Trends - Looking Forward | | | | |
| Targeted Application & Tools that can be used: PPT and Videos | | | | |
| Project work/Assignment: Mention the Type of Project/Assignment proposed for this course: | | | | |
| 1. Group Discussion | | | | |
| 2. Case Study- https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/ICS-04-2022-0058/full/html | | | | |
| Reference | | | | |
| Text book | | | | |
| 1. The FINTECH Book by Susanne Chisti and Janos Barberis | | | | |
| Reference | | | | |
| R1. Digital Bank: Strategies to Launch or Become a Digital Bank by Chris Skinner | | | | |
| R2. The Age of Cryptocurrency: How Bitcoin and Digital Money Are Challenging the Global Economic Order by Paul Vigna and Michael Casey | | | | |

R3. Introduction to Financial Technology- Roy Freedman

R4. The Blockchain Disruption: How Blockchain, Smart Contracts, and Bitcoin Will Change Society and Your Daily Life-Gordon Summers

R5. Blockchain Technology and Cryptocurrency: Ultimate Beginner's Guide to Smart Contracts, Distributed Ledger, Fintech, Investing, Trading and Mining in the World of Cryptocurrencies-Mathew Connor, Maia Collin

PU library link

<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JAAR-12-2019-0164/full/html>

<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/eb013531/full/html>

E resources:

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

Topics relevant to EMPLOYABILITY SKILLS : Crypto currency and Block chain for **Employability Skills through Participative Learning Techniques**. This is attained through assessment component mentioned in course handout.

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| Catalogue prepared by | Prof Sakshi S |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|---------------------------------------|--|------------------|----------|----------|----------|----------|
| Course Code: CBS3078 | Course Title: Stock and Commodity Markets Type of Course: Specialization Elective Courses | L-T- P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| 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 | <p>On successful completion of the course the students shall be able to:</p> <p>CO1: Explain various concepts relating to Primary Market and Secondary Market (Comprehension)</p> <p>CO2: Describe the functions of stock Exchange (Knowledge)</p> <p>CO3: Outline the Patterns of Trading & Settlement (Knowledge)</p> <p>CO4: Explain the types of Transactions to be dealt in Commodity Market (Comprehension)</p> <p>CO5: Ascertain the size of volumes of Commodities. (Comprehension)</p> | | | | | |

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| 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 |
|---|------------------------------|---------------------|----------------------------------|------------|
| 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.

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| Catalogue prepared by | Prof. Sai Sushmitha. V |
| Recommended by the Board of Studies on | 6 th BOS dt. 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

Ability Enhancement Courses

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|--------------------------------|---|------------|----------|----------|----------|----------|
| Course Code: ENG1901 | Course Title: Essentials of Communication Course Type : Ability Enhancement Course | L- T- P- C | 3 | 0 | 0 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | This foundational course introduces students to the core principles of human communication through the lens of language, perception, psychology, storytelling, persuasion, and digital media. By exploring how communication is shaped by cultural, emotional, and technological forces, students will develop critical awareness and creative expression. The course emphasizes interactive learning through real-world activities, helping students become thoughtful, persuasive, and adaptive communicators in both personal and public contexts. | | | | | |
| Course Outcomes | <p>On successful completion of the course the students shall be able to:</p> <p>CO1: Relate language to perception, thought, and culture by interpreting examples from diverse contexts and explaining how communication shapes identity.</p> <p>CO2: Apply listening and non-verbal communication strategies to improve interpersonal engagement and emotional understanding.</p> <p>CO3: Construct meaningful narratives using storytelling principles to express ideas effectively across academic and informal contexts.</p> <p>CO4: Utilize rhetorical appeals (ethos, pathos, logos) and media analysis techniques to evaluate and develop persuasive content.</p> <p>CO5: Develop effective digital communication strategies by experimenting with AI tools, analysing online discourse, and reflecting on digital identity.</p> | | | | | |

| Course Content: | | | | |
|--|--|---------------------------------|-------------------------------|------------------|
| Module 1 | Language, Perception, and Culture | Cultural Lens Mapping | Interpret Perspectives | 8 Classes |
| Topics: | | | | |
| <ul style="list-style-type: none"> • Language and thought: Linguistic relativity • Language and identity: Gender, culture, community • Semiotics: How meaning is constructed • Cultural codes and communication norms | | | | |
| Recourses: | | | | |
| <ul style="list-style-type: none"> • <i>Sapir-Whorf Hypothesis</i> • <i>How Language Shapes the Way We Think</i> – Lera Boroditsky | | | | |
| Module 2 | Cognitive and Interpersonal Dimensions of Communication | Bias Simulation Roleplay | Identify Bias | 9 Classes |
| Topics: | | | | |
| <ul style="list-style-type: none"> • Communication models (transactional, interactive) • Active listening & barriers to listening • Non-verbal communication: Facial expressions, gestures, tone • Emotions, perception, and cognitive bias in messaging | | | | |
| Recourses: | | | | |
| <ul style="list-style-type: none"> • <i>Essentials of Human Communication</i> – Joseph A. DeVito • <i>The Power of Listening</i> – Harvard Business Review • <i>Inside Out</i> | | | | |
| Module 3 | Narrative Strategies in Communication | Narrative Circle | Construct Narrative | 9 Classes |
| Topics: | | | | |
| <ul style="list-style-type: none"> • Elements of effective storytelling • Personal narrative, cultural narrative, brand narrative • Visual storytelling and multimodal narratives | | | | |

- Ethical storytelling and representation

Recourses:

- *Made to Stick* – Chip & Dan Heath
- *The Danger of a Single Story (TED Talk)* - Chimamanda Ngozi Adichie
- *The Clues to a Great Story* – Andrew Stanton

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|-----------------|---|-------------------|-------------------------|-------------------|
| Module 4 | Persuasion, Argumentation, and Media Influence | Debate Lab | Apply Persuasion | 10 Classes |
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Topics:

- Ethos, Logos, Pathos in persuasion
- Argument structures and fallacies
- Influence of traditional vs digital media
- Media bias and rhetorical strategies

Recourses:

- *Thank You for Arguing* – Jay Heinrichs
- *Visual Rhetoric* – Purdue OWL
- *The Social Dilemma (Netflix)*

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|-----------------|--|-------------------------|----------------------------|------------------|
| Module 5 | Digital Communication and AI Literacy | AI Chat Critique | Analyze Interaction | 9 Classes |
|-----------------|--|-------------------------|----------------------------|------------------|

Topics:

- Digital identity and self-presentation
- Online engagement: Tone, context collapse, cancel culture
- Introduction to AI tools in communication
- Misinformation, algorithms, and ethical AI usage

Resources:

- *What Is Digital Communication?* – TechTarget
- *Digital Body Language in VR* – YouTube

Targeted Application & Tools that can be used:

Applications: Quizziz, Netflix, YouTube

Project work/Assignment:

Academic Project

References

R1 Lakoff, G., & Johnson, M. (2003). *Metaphors we live by*. University of Chicago Press.

R2 Hall, E. T. (1976). *Beyond culture*. Anchor Books.

R3 Burgoon, J. K., Guerrero, L. K., & Floyd, K. (2016). *Nonverbal communication* (1st ed.). Routledge.

R4 McCornack, S. (2022). *Reflect & relate: An introduction to interpersonal communication* (6th ed.). Bedford/St. Martin's.

R5 Aristotle. (2007). *On rhetoric: A theory of civic discourse* (G. A. Kennedy, Trans.). Oxford University Press. (Original work published ca. 350 B.C.E.)

R6 Denning, S. (2005). *The leader's guide to storytelling: Mastering the art and discipline of business narrative*. Jossey-Bass.

R7 Toulmin, S. (2003). *The uses of argument*. Cambridge University Press.

R8 McLuhan, M. (1994). *Understanding media: The extensions of man*. MIT Press.

R9 Pariser, E. (2011). *The filter bubble: What the Internet is hiding from you*. Penguin Press.

R10 Sundar, S. S., & Marathe, S. S. (2010). Personalization versus customization: The importance of agency, privacy, and power usage. *Human Communication Research*, 36(3), 298–322. <https://doi.org/10.1111/j.1468-2958.2010.01377.x>

Topics Relevant to “Employability”:

Topics Relevant to “Human Values and Professional Ethics”:

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|--|---|
| Catalogue prepared by | Dr. Tychicus P David |
| Recommended by the Board of Studies on | 6 th Board of Studies conducted on 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|---------------------------------|--|---------|----------------|
| Course Code: ENG 2020 | Course Title: Business English Type of Course: Ability Enhancement Course | L-T-P-C | 3-0-0-3 |
| Version No. | 3.0 | | |
| Course Pre-requisites | Mastering English Communication | | |
| Anti-requisites | None | | |
| Course Description | This course provides an in-depth exploration of Business English tailored for the undergraduate students of commerce and management streams. It aims to develop advanced communication skills vital for the global business environment. The curriculum encompasses business comprehension, professional correspondence, digital media communication, cross-cultural interactions, and effective speaking in business contexts. Through innovative pedagogical approaches grounded in language education methodologies, the course emphasizes linguistic proficiency, critical thinking, and intercultural competence. By integrating theoretical frameworks such as Multiple Intelligences and Transfer of Learning, students enhance their ability to apply language skills across diverse contexts. Interactive activities—including role-playing, case studies, and digital portfolio creation—offer immersive experiences that bridge theoretical concepts with practical applications. | | |
| Course Objective | The main course objective is <u>Skill Development</u> by using <u>Participative Learning Techniques</u> . | | |
| Course Outcomes | On successful completion of the course, the students shall be able to: | | |

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| | <p>CO1: Interpret language cues to understand business vocabulary and communication etiquette effectively. (Understand)</p> <p>CO2: Develop professional correspondence and generate clear, concise business documents. (Create)</p> <p>CO3: Construct persuasive digital content by applying strategies for brand identity and message retention. (Create)</p> <p>CO4: Evaluate cross-cultural communication dynamics and ethical considerations in resolving business conflicts. (Evaluate)</p> <p>CO5: Assess business meeting scenarios, demonstrating advanced negotiation and interpersonal communication strategies. (Evaluate)</p> | | | |
| Course Content: | | | | |
| Module 1 | Business Comprehension | Quiz | Business Articles | 9 Classes |
| Topics: | | | | |
| | 1. Generating Meaning: Inferencing from language cues | 2. Business Vocabulary | 3. Incidental Vocabulary | 4. Business Crossword Puzzle: Solving a business vocabulary puzzle from clues |
| Module 2 | Writing | Assignment | Business Correspondence | 7 Classes |
| Topics: | | | | |
| | 2.1. Business Language Etiquettes | 2.2. Business Correspondence: PAIBOC | 2.2. Business Circulars: Importance and Characteristics of Circulars. | 2.3. Business Reports: Types, Importance, and Characteristics of Business Reports. |
| Module 3 | Business in the Digital World | Assignment | Podcast/Jingles/Digital Portfolio | 7 Classes |
| Topics: | | | | |
| | 3.1. Web Content Development. | 3.2. Language in Brand Identity | 3.3. Cognitive Biases and Communication | |

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| Module 4 | Business in a Diverse World | Activity | Case Study/Interview/Debate | 11 Classes |
| Topics: | | | | |
| 4.1. Intercultural and Cross-Cultural Communication 4.2. Misinformation 4.3. Ethics and Diversity 4.4. Negotiation and Conflict Resolution | | | | |
| Module 5 | Business Speaking | Activity | Role Playing | 11 Classes |
| Topics: | | | | |
| 5.1. Effective Meetings 5.2. Meeting Agendas 5.3. Meeting Etiquette: Online Vs Offline 5.4. Meeting Minutes 5.5. Asking and Responding to Questions | | | | |
| Assignment proposed for this course | | | | |
| 1. 'Developing Business Correspondence' as part of Module 2 2. 'Developing Digital Portfolio/Podcast/Jingles' as part of Module 3 | | | | |
| References, | | | | |
| 1. Guffey, Mary Ellen, and Dana Loewy. <i>Business Communication: Process and Product</i> . 9th ed., Cengage Learning, 2018. 2. Corballis, Tony. <i>Essential English for Business Communication</i> . 1st ed., Cambridge University Press, 2002. 3. Thill, John V., and Courtland L. Bovee. <i>Excellence in Business Communication</i> . 13th ed., Pearson, 2021. 4. Ramsey, Jon R. <i>Business Writing Scenarios: Writing from the Inside</i> . Wadsworth Publishing, 2013. 5. Kissane, Erin. <i>The Elements of Content Strategy</i> . A Book Apart, 2011. 6. Miller, Donald. <i>Building a StoryBrand: Clarify Your Message So Customers Will Listen</i> . HarperCollins Leadership, 2017. 7. Cialdini, Robert. <i>Pre-Suasion: A Revolutionary Way to Influence and Persuade</i> . Simon & Schuster, 2016. 8. Neuliep, James W. <i>Intercultural Communication: A Contextual Approach</i> . 8th ed., SAGE Publications, 2020. | | | | |

9. Page, Scott E. *The Diversity Bonus: How Great Teams Pay Off in the Knowledge Economy*. Princeton University Press, 2017.
10. Patterson, Kerry, et al. *Crucial Conversations: Tools for Talking When Stakes Are High*. 2nd ed., McGraw-Hill Education, 2021.
11. *Running Meetings: Expert Solutions to Everyday Challenges*. Harvard Business Review Press, 2016.
12. Griffin, Jack. *How to Say It at Work: Putting Yourself Across with Power Words, Phrases, Body Language, and Communication Secrets*. Prentice Hall Press, 2008.
13. Parker, Priya. *The Art of Gathering: How We Meet and Why It Matters*. Riverhead Books, 2018.
14. Course Material, PPT and Videos by the Instructor.

Topics relevant to SKILL DEVELOPMENT: While the course as a whole emphasizes enhancing business communication skills, special focus is given to activities like role-playing, digital portfolio creation, and case study analysis, fostering advanced skills in professional writing, critical thinking, and effective verbal communication through immersive and participative learning methodologies.

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| Catalogue prepared by | Dr. Ajith K |
| Recommended by the Board of Studies on | 6 th Board of Studies conducted on 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|---|------------------|
| Course Code: KAN1001 | Course Title: Sarala Kannada | 2-0-0-2 |
| Version No. | Type of Course: Ability Enhancement Course | L-T- P- C |
| Course Pre-requisites | None | |
| Anti-requisites | None | |

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|---|---|--|--|-------------------------|
| Course Description | This course aims to help the Non Kannada speaking students to converse in Kannada for their day- to - day life activities. It supports to develop strong cognitive skills, use of local language, helps to mingle with the local society. At the end of the course, the students will have better skills, to the students of commerce and management for a better communication. Furthermore, this course is offered to all the students, irrespective of their domain. | | | |
| Course Out Comes | On successful completion of the course the students shall be able to: <ol style="list-style-type: none"> 1. Identify Alphabets and few words with phonetic sound in Kannada language for social interaction and basic reading capacity. 2. Differentiate the nuances of basic Kannada vocabulary to know about others perspectives. 3. Use simple kannada in the different contexts. 4. Recognize the Regional Language and Culture. Express Kannada language for social interaction and basic reading capacity. | | | |
| Course Content: | The course contents 5 modules with 2 credit. Those modules are mentioned below. | | | |
| Module 1 | Alphabet -Varnamale, | Assignment and activities related to the phonetics. | Listening and Pronouncing letters with phonetic | No. of classes 6 |
| * Alphabet -Varnamale, * vowels -Short vowels,Long vowels, Pronunciation of vowels,writing vowels * Consonants ,(vyanjanagalu)-classified consonants, unclassified consonants, pronunciation of consonants, Unseparated (alpa praana), Aspirated (mahaapraana),Nasals(anunaasika), * Origin of sound | | | | |
| Module 2 | Kannada Alphabets, simple words and sentence Writing | Writing Practice / Assignment | Recognizing kannada Letters and writing | No. of classes 4 |
| Kannada Alphabets – Writing * Simple kannada words. * Simple kannada sentences | | | | |
| Module 3 | Parts of Speech | Pronunciation Practice | Vocabulary | No. of classes 8 |

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|---|---------------------------------------|---|--|-------------------------|
| | | | Practice to remember the words, Translation and transliteration | |
| Parts of Speech- | | | | |
| 1. Nouns | | | | |
| 2. Pronoun | | | | |
| 3. Adjective | | | | |
| 4. Verbs | | | | |
| 5. Adverbs | | | | |
| 6. Prepositions | | | | |
| 7. Conjunctions | | | | |
| 8. Interjections | | | | |
| Module 4 | TENSES & GENDER | Assignment | Speaking Listening Practice conversation | No. of classes 8 |
| *Tenses - Types and Examples | | | | |
| *Genders - Types and Examples | | | | |
| * Simple sentences using tense and gender | | | | |
| Module 5 | SAMBHASHANE (CONVERSATION) | Assignment/self-introduction activity/model conversation based on different situation. | Listening Kannada words and Speaking Practice | No. of classes 4 |
| * Conversation (sambhaashane) Interrogative Words and Sentences Introducing each other, About Children's Education | | | | |
| Assignment: Assignment proposed for this course: students should write Alphabet and simple kannada vocabularies in English Transliteration form, students should record audio or video of kannada vocabularies and simple sentence reading. Practice speaking, self-introduce video with audio or audio, Translation | | | | |

Activities by telling and giving examples of other Languages if those Lecturer know other.

Text Book: SARALA KANNADA - Published by: Presidency University, Bengaluru

REFERENCE BOOKS:

1. Kannada Kali - Lingadevaru Halemane, Publication - Publication Division, Prasaranga Kannada University, Hampi, Vidyaranya-583276. 2002
2. Kannada Kirana - Publication - Bangalore Institute of Languages, Bangalore 560008. 2012
3. Spoken Kannada - Kannada Sahitya Parishattu, Pampa Mahakavi Road, Chamrajpet, Bangalore-560018. 2018

Web sources

1. <https://kptcl.karnataka.gov.in/storage/pdf-files/KAN-DEP-EXM-STDY-MTLS/Part%2001%20-%20Spoken%20Kannada.pdf>
2. <https://dtek.karnataka.gov.in/storage/pdf-files/CDC/balake%20kannada-1.pdf>

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| Course content development committee members and content developers | Dr. Sheeladevi S Malima |
| Recommended by the Board of Studies on | 6 th Board of Studies conducted on 5 th June 2025 |
| Date of Approval by the Academic Council | |

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|--------------------------------|--|-----------|---------|
| Course Code: KAN1002 | Course Title: SAVI KANNADA Type of Course: Ability Enhancement Course | L- T-P- C | 2-0-0-2 |
| Version No. | 1.0 | | |

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| PREREQUISITES | None |
| ANTIREQUISITES | None |
| OBJECTIVES OF THE COURSE | The objective of the course is SKILL DEVELOPMENT of student by using PARTICIPATIVE LEARNING techniques. |
| DETAILS OF THE COURSE: | The objective of this course is to introduce students to communication strategies and the skills they need to communicate. The abilities will improve their ability to communicate with customers and stakeholders. The course's portions will concentrate on communication processes, cross-cultural communication, and communication tactics. The focus is on understanding society and acting accordingly. |
| COURSE OUTCOME: | <ol style="list-style-type: none"> With an understanding of the content, students will be better able to act in accordance with the new time and grow personally during the adjustment period. With an attention to social, political, economic, religious, cultural, folk, and gender issues comes sense of equality among students. Also, it develops the spirit of discussion on such matters. It enhances personal abilities by teaching commercial business ideas as well as agriculture and information technology. And it improves the probability of bringing together learned subjects with life-related issues. It tells and promotes patience and humanity in dealing with all forms of emotions that arise in modern life. |

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| TEACHING TOPICS | This subject contains 3 modules. Those are story, Article and translation, vachana(poem). | | | |
| Module 1 | Poem | Reading clearly with intonation. | Listing good lyrics in poetry recitals and film songs | 3 Classes |
| 1.1 Dr. Sheeladevi S Malimath - Vidhi | | | | |
| Module - 2 | Article | Discussion, Question Method | A healthy debate on ideological issues | 7 classes |
| Sanchalana tandide company masoode Jaahiraatugalu | | | | |
| Module - 3 | Story | Dramatic Method | Present the stories you have heard in class | 5 classes |
| 3.1 Kallatana – Dr. Malarvili K | | | | |
| Module - 4 | Folktale | Narrative method | Listing features of other folk genres | |

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| | | | | 5 classes |
| 4.1 Ghati Sose | | | | |
| Module - 5 | Business article | Analytical approach | PPT/ preparation related to business content and presentation of video and audio | 7 classes |
| 5.1 Japaniyara Business Style | | | | |
| Assignments : 1. Collecting information about Business article and folktale. Making an audio and video related to the story. Other creative activities related to the content. Collecting information about Company acts. | | | | |
| TEXT BOOK: SAVI KANNADA – PUBLISHERS: PRESIDENCY UNIVERSITY, BANGLORE Reference Books : <ol style="list-style-type: none"> 1. Samagra kannada saahitya charitre: Samputa – 5, Bhaaga – 2, Honnu Siddartha. C.B, Mamata Giriraaja(sampadakaru), Bengaluru vishvavidyalaya, Adhyayana Kendra, Bengalore.2014 2. Saamanyanige saahitya charitre-Samputa 1-10. G. S Shivarudrappa. Swapna Book House, Bengaluru. 2013. | | | | |

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| Course content development committee members and content developers | Dr. Sheeladevi S Malima |
| Recommended by the Board of Studies on | 6th Board of Studies conducted on 5th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|---------|----------|----------|----------|----------|
| Course Code: FRE1004 | Course Title: Introduction to French Language Type of Course: Ability Enhancement Course | L-T-P-C | 2 | 0 | 0 | 2 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | This Course is designed for beginners and provides an introduction to the French language, including basic grammar, conjugation, everyday vocabulary, and fundamental conversations, as well as an overview of French culture. This Course is designed to build up all of the basic skills of French listening, reading, speaking, and writing introduced in the lessons. The Course offers access to the French world, helping students to break cultural boundaries and raise cultural literacy. | | | | | |
| Course Objective | This course is designed to enhance the learner's French language and communication skills, as well as their employability skills, by utilising participatory learning techniques to develop students' language proficiency and cross-cultural competence through active and participatory teaching methods. | | | | | |
| Course Outcomes | <p>List the course outcomes</p> <p>On successful completion of this course the students shall be able to:</p> <p>CO1: Identify the basics of French Grammar, vocabulary and Conjugation.</p> | | | | | |

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| | CO2: Apply the basic strategies of listening, reading, speaking and writing skills. CO3: Use of French on everyday topics such as greetings, personal information, time and schedule. CO4: Practice conversations in French with peer speakers in different situations. | | | |
| Course Content: | Learning Basic French Skills | | | |
| Module 1 | Greetings and introducing yourself | Assignment | Memory Recall-based | 6 Sessions |
| Communication Objectives: Greetings, how to welcome someone, introducing yourself, and asking the same information to another person. Grammar: Construction of a sentence, Affirmative sentence, Mas or Fem noun, Adjectives, Present tense Vocabulary: Days of the weeks and the Months, Time, Nationality, Profession Culture: The art of introducing oneself politely in French Usage of audio-visual files | | | | |
| Module 2 | Expressing likes/dislikes and introducing someone | Assignment | Memory Recall-based assignment | 6 Sessions |
| Communication Objectives: How to express what you like and dislike, How to describe someone, Grammar: Negative form, singular and plural. Vocabulary: Family, Animals Culture: The polite way to address people in French | | | | |
| Module 3 | Inviting someone and asking questions | Group discussions | Practice conversations | 9 Sessions |
| Communication Objectives: How to invite someone, accept or refuse the invitation. How to ask for information, giving information Grammar: Future tense, Interrogation. Vocabulary: Places, Activities, Question words | | | | |
| Module 4 | Making a reservation and giving directions | Group discussions | Practice conversations | 9 Sessions |
| Communication Objectives: How to make a reservation, How to ask for directions, Grammar: future tense, Imperative tense | | | | |

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| Vocabulary: Reservation, Directions, Mapping | |
| Culture: The art of asking for information and giving directions formally in French | |
| Targeted Application & Tools that can be used: | |
| Project Work/ Assignment: | |
| <p>1. Assignment: Students need to speak and write an introduction.</p> <p>2. Oral and Written Presentation: There will be a group presentation, where the students will be given a topic. They will have to present and discuss their topic.</p> <p>3. Project Work: During the last module, students will have to write a dialogue based on the themes of the modules, in groups. Students will submit a hardcopy and a softcopy (pdf, video)</p> | |
| Text Book | |
| <ol style="list-style-type: none"> 1. Saison 1 - - Méthode de Français--- Niveau A1 (Didier, 2015) 2. Festival 1- - Méthode de Français--- Niveau A1 (CLE International, 2005) | |
| References | |
| Supplementary learning materials designed by the instructor | |
| Topics relevant to the development of the French language with communication and employability Skills through participative learning techniques: | |
| Foreign language proficiency and intercultural competence by active and participatory teaching methods. | |
| Catalogue prepared by | Dr. Linda Barbara Foote |
| Recommended by the Board of Studies on | 6 th Board of Studies conducted on 5 th June 2025 |
| Date of Approval by the Academic Council | |

Skill Enhancement Courses

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|--------------------------------|---|---------|---|---|---|---|
| Course Code: CBS1023 | Course Title: Spreads Sheets for Business Course type: Skill Enhancement Course | L-T-P-C | 1 | 1 | 2 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| 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 (Apply) CO2 : Illustrate mathematical functions of excel (Analyze) CO3 : Analyze the data using charts (Analyze) | | | | | |
| 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. | | | | | |

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| Course Objective | The objective of the course is to familiarize the learners with the concepts of Basics of Excel and attain Skill Development through Experiential Learning . | | |
| Course Content: | | | |
| Module 1 | Basic Function of Excel | | 5 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 | | 5 Sessions |
| Mathematical Functions - SumIf, SumIfs CountIf, CountIfs AverageIf, AverageIfs, 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 | | 5 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. | | | |
| Lab Experiments Mathematical functions of Excel Formatting functions of excel Advanced Paste Special Techniques Data and chart creation in excel Excel dashboard | | | |
| Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method | | | |
| Reference | | | |

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

Text book

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

PU library link

Not Applicable

E resources:

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

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

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| Catalogue prepared by | Dr. Chaitra |
| Recommended by the Board of Studies on | 6th Board of Studies conducted on 5th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|---------------------------------------|---|--------------------|----------|----------|----------|----------|
| Course Code: CBS2035 | Course Title: Advanced Spreadsheets Type of Course: Skill Enhancement Course | L- T- P - C | 1 | 1 | 2 | 3 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | CBS2035 – Spreadsheets for Business | | | | | |
| 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. | | | | | |

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| 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. | | | |
| Basic skill sets required for the laboratory: | <p>The students shall be able to develop:</p> <ol style="list-style-type: none"> 1. An attitude of enquiry. 2. Confidence and ability to tackle new problems. 3. Ability to interpret events and results. 4. Ability to work as a leader and as a member of team. 5. Assess errors and eliminate them. 6. Observe and measure physical phenomenon. 7. Write Reports. 8. Select suitable equipment, instrument and materials. 9. Locate faults in systems. 10. Manipulative skills for setting and handling equipment. 11. The ability to follow standard test procedures. 12. An awareness of the need to observe safety precautions. <p>To judge magnitudes without actual measurement.</p> | | | |
| Course Out Comes | <p>On successful completion of the course the students shall be able to:</p> <p>CO1: Apply If functions for data analysis (Apply)</p> <p>CO2: Apply lookup functions for dataset (Apply)</p> <p>CO3: Illustrate the data using pivot tables (Analyse)</p> | | | |
| Course Content: | | | | |
| Module 1 | Analysis using Excel | Assignment | Functions and syntax | 20 Sessions |
| What If Analysis, Goal Seek, Scenario Analysis, Data Tables (PMT Function), Solver Tool Logical Functions, If Function, How to Fix Errors - if error , Nested If , Complex if and or functions Data Validation , Number, Date & Time Validation, Text and List Validation , Custom validations based on formula for a cell, Dynamic Dropdown List Creation using Data Validation – Dependency List | | | | |
| Module 2 | Look up functions | Assignment | Data Analysis | 15 Sessions |

Lookup Functions , Vlookup / HLookup , Index and Match , Creating Smooth User Interface Using Lookup , Nested VLookup , Reverse Lookup using Choose Function , Worksheet linking using Indirect , Vlookup with Helper Column

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| Module 3 | Data Visualization through excel | Assignment | Group presentations | 20 Sessions |
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Pivot Tables, Creating Simple Pivot Tables , Basic and Advanced Value Field Setting , Classic Pivot table, Choosing Field , Filtering PivotTables , Modifying PivotTable Data , Grouping based on numbers and Dates , Calculated Field & Calculated Items , Arrays Functions , What are the Array Formulas, Use of the Array Formulas?, Basic Examples of Arrays (Using ctrl+shift+enter). , Array with if, mid functions formulas., Array with Lookup functions., Advanced Use of formulas with Array. Charts and slicers , Various Charts i.e. Bar Charts / Pie Charts / Line Charts , Using SLICERS, Filter data with Slicers , Manage Primary and Secondary Axis. Excel Dashboard, planning a Dashboard Adding Tables and Charts to Dashboard, Adding Dynamic Contents to Dashboard

List of Laboratory Tasks:

Experiment No 1: What If Analysis, Goal Seek, Scenario Analysis, Data Tables (PMT Function), Solver Tool

Experiment No 2: Logical Functions, If Function, How to Fix Errors - if error , Nested If

Experiment No 3: Complex if and or functions Data Validation , Number, Date & Time Validation, Text and List Validation

Experiment No 4: Custom validations based on formula for a cell, Dynamic Dropdown List Creation using Data Validation - Dependency List

Experiment No 5: Look up functions

Experiment No 6: Look up functions

Experiment No 7: Data Visualization through excel

Experiment No 8: Data Visualization through excel

Experiment No 9: Data Visualization through excel

Targeted Application & Tools that can be used: 1. The course will find its application across varied areas viz. Financial Analysis & Budgeting, Business Intelligence & Reporting, Data Analysis & Decision Making , HR & Workforce Management , Sales & Marketing , Academic and Research Applications , Operations and Inventory Management and Project Management.

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

1. Preparation of HR/Marketing / Finance/Sales dashboard

Text book

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

References

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

Online learning resources:

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

<https://support.microsoft.com/en-us/excel>

<https://www.coursera.org/specializations/excel>

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

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| Catalogue prepared by | Dr. Nandita Malini Barua |
| Recommended by the Board of Studies on | 6 th Board of Studies conducted on 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|---------|---|---|---|---|
| Course Code: CBS2036 | Course Title: FINANCIAL DATA MODELLING Type of Course: SKILL ENHANCEMENT COURSE | L-T-P-C | 0 | 0 | 4 | 2 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | <ul style="list-style-type: none">• CBS 1024 – Spreadsheets for Business• CBS 2029 - Financial Management | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | This course is intended to provide a nuanced understanding of spreadsheet capabilities and the theories shaping financial models. It offers profound insights into corporate decision-making, project selection by business firms, and the investment choices made by individuals. | | | | | |

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| Course Objective | The objective of the course is to familiarize the learners with the concepts of Financial Modelling and attain Employability through Problem Solving techniques. | | | |
| Basic skill sets required for the laboratory: | <p>The students shall be able to develop:</p> <ul style="list-style-type: none"> • Time value of money • Risk and return • Cost of capital • Capital budgeting (NPV, IRR) • Ratio analysis (liquidity, solvency, profitability, efficiency) • Financial functions (NPV, IRR, PMT, FV) • Lookup functions (VLOOKUP, HLOOKUP, INDEX-MATCH) • Logical and nested formulas • Data validation and protection • Charts and visualizations | | | |
| Course Out Comes | <p>On successful completion of the course the students shall be able to:</p> <ol style="list-style-type: none"> 1. CO1: Describe financial modelling concepts, characteristics, and goals for creating effective models. (Understand) 2. CO2: Interpret financial statements, recognizing the importance of financial statements in evaluating a company's financial well-being. (Apply) 3. CO3: Examine businesses via ratios, reports, and valuation, showcasing financial analysis in decisions. (Analyse) 4. CO4: Apply spreadsheet for modelling, using formatting, formulas, and advanced techniques to make practical financial models from theory. (Apply) | | | |
| Course Content: | | | | |
| Module 1 | Introduction to Financial Modelling | Financial Reports | Data Analysis | 10 Sessions |
| Introduction, Meaning, Characteristics, Objectives, Nature of Financial Modelling, Reasons for Financial Modelling, Applications of Financial Modelling, Steps to build Financial Modelling, Uses of Financial Models, Skills required to do Financial Modelling in Business. | | | | |
| Module 2 | Financial Statement Analysis | Assignment | Case Study | 15 Sessions |

Accounting Cycle: Introduction to Financial Statement Analysis, Understanding Income Statement, Balance Sheet, Cash Flow Statement, Financial Analysis Techniques, Inventories, Long Lived Assets, Non-Current Liabilities, Financial Statement Application- Comparative Statement, Common Size statement, Trend Analysis.

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| Module 3 | Modelling Techniques | Case-Based Analysis | Present industry-specific ratios and DuPont analysis case studies. | 15 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 | 20 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.

List of Laboratory Tasks:

- Experiment No 1: Building a Basic Financial Model
- Experiment No 2: Preparing Financial Statements from Trial Balance
- Experiment No 3: Comparative and Common Size Statements
- Experiment No 4: Trend Analysis using Excel
- Experiment No 5: Ratio Analysis and Interpretation
- Experiment No 6: DuPont Analysis
- Experiment No 7: Discounted Cash Flow (DCF) Valuation
- Experiment No 8: Football Field Valuation Chart
- Experiment No 9: Scenario Building Using Excel Tools
- Experiment No 10: Pivot Tables for Financial Analysis

Targeted Application & Tools that can be used:

- Targeted Applications: The course is designed to prepare students for practical roles in financial planning and analysis, investment valuation, budgeting, forecasting, corporate decision-making, credit analysis, and strategic

business planning. Students will apply financial modelling techniques to real-world scenarios across sectors like banking, consulting, manufacturing, retail, and technology, enabling them to build dynamic models, analyse performance, and support data-driven decisions.

- Tools Used: Microsoft Excel is the primary tool, incorporating functions such as financial formulas, logical operators, lookup tools (VLOOKUP, INDEX-MATCH), data analysis tools (sorting, filtering, pivot tables), and scenario analysis. Students will also use advanced techniques like extrapolation, histograms, and table formulas. Optional tools may include financial databases (e.g., Screener.in, Moneycontrol) and visualization platforms like Google Sheets or Power BI for enhanced data interpretation.

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

1. **Build a Financial Model for a Startup or SME**
 - Students create a basic 3-statement model (Income Statement, Balance Sheet, Cash Flow) using assumed or real data.
 - Include revenue projections, cost estimations, and capital expenditures.
2. **Company Financial Statement Analysis**
 - Select a listed Indian company.
 - Analyze its Income Statement, Balance Sheet, and Cash Flow Statement for the last 3 years.
 - Perform comparative, common-size, and trend analysis.
3. **Industry-Based Ratio Analysis**
 - Choose two peer companies from the same industry.
 - Perform detailed ratio analysis and DuPont decomposition.
 - Interpret financial health and operational efficiency.
4. **Discounted Cash Flow (DCF) Valuation**
 - Build a DCF model for a selected company using forecasted cash flows.
 - Estimate terminal value and compute enterprise and equity value.
5. **Relative Valuation Using Market Multiples**
 - Prepare a football field chart using valuation multiples (P/E, EV/EBITDA, P/B).
 - Compare a company with its industry peers.
6. **Excel Dashboard for Financial KPIs**
 - Create an interactive Excel dashboard displaying key financial metrics.
 - Use pivot tables, charts, and data validation tools.

- 7. **Scenario Analysis Model**
 - o Develop a model for a retail business with three different scenarios: optimistic, base, and pessimistic.
 - o Analyze the impact of each scenario on profitability and valuation.
- 8. **Cash Flow Statement Construction from Balance Sheet & Income Statement**
 - o Reconstruct the cash flow statement using indirect method from historical data.
 - o Analyze operating, investing, and financing activities.
- 9. **Budget Forecasting Model**
 - o Build a sales and expense forecasting model for a business unit.
 - o Include monthly budgeting and variance analysis.
- 10. **Peer Group Analysis and Valuation Report**
 - Prepare a report comparing 3–5 companies in a sector.
 - Analyze financial performance, market position, and valuation metrics.

Text Book

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

References

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/F3087AB0D77C44EABCCFBED64C92472>
2. <https://www.emerald.com/insight/content/doi/10.1108/JPIF-05-2014-0033/full/html>
- 3.<https://www-emerald-copresiuniv.knimbus.com/insight/content/doi/10.1108/eb013354/full/html>

4. <https://dl.acm.org/doi/10.1145/3510858.3511404>
 5. <https://web.s.ebscohost.com/ehost/detail/detail?vid=2&sid=76e4bbd1-d062-4b7f-943bf13bd58509f3%40redis&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#AN=121328066&db=iih>
 6. <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 :

[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)

Topics relevant to “SKILL DEVELOPMENT”: Balance Sheet and Cash Flow Statement for Employability through Problem-Solving Techniques. This is attained through the assessment component mentioned in the course handout.

Topics relevant to “ENVIRONMENT AND SUSTAINABILITY”: NIL

| | |
|---|---|
| Catalogue prepared by | Dr Rajkumar Chavan |
| Recommended by the Board of Studies on | 06 th BoS held on 05/06/2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

| | | | |
|--------------------------------|--|----------|----------|
| Course Code: CBS7000 | Course Title: Summer Internship Course type: Skill Enhancement Course | C | 2 |
|--------------------------------|--|----------|----------|

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|-------------------------------|--|
| Version No. | 1.0 |
| Course Pre-requisites | None |
| Anti-requisites | None |
| Course Description | The Summer Internship is a vital component of the BBA curriculum, aimed at bridging the gap between academic knowledge and professional practice. Over an 8-week period, students engage with organizations across industries, gaining real-world exposure to business operations. This hands-on learning experience enhances employability skills, encourages professional networking, and fosters practical understanding of functional areas such as marketing, finance, operations, HR, or analytics. |
| Course Out Comes (COs) | <p>Upon successful completion of the internship, students will be able to:</p> <ul style="list-style-type: none"> • CO1: Demonstrate an understanding of the functional operations of a business • CO2: Apply business concepts to solve or support real-world tasks • CO3: Exhibit professional and ethical behavior in the workplace • CO4: Document and communicate internship experiences through reports and presentations |
| Course objective | <ol style="list-style-type: none"> 1. To offer practical exposure to business and organizational environments 2. To apply theoretical knowledge from classroom learning in a work setting 3. To cultivate professional skills like teamwork, communication, and adaptability 4. To enable reflective learning through structured reporting and presentations |
| Expected Deliverables: | <ul style="list-style-type: none"> • Internship Joining Letter / Certificate from the company • Weekly Logbook / Diary (signed by company mentor) |

| | <ul style="list-style-type: none"> • Internship Report (approx. 15–20 pages) • Final Presentation (PPT summarizing learnings and outcomes) • Feedback Forms (from company and faculty mentor) | | | | | | | | | | |
|---|---|-----------|-----------|-------------------|-----|---------------------------|-----|------------------------------|-----|---------------------------|-----|
| Evaluation Components: | <table border="1"> <thead> <tr> <th>Component</th><th>Weightage</th></tr> </thead> <tbody> <tr> <td>Internship Report</td><td>40%</td></tr> <tr> <td>Final Presentation / Viva</td><td>30%</td></tr> <tr> <td>Industry Supervisor Feedback</td><td>20%</td></tr> <tr> <td>Faculty Mentor Evaluation</td><td>10%</td></tr> </tbody> </table> | Component | Weightage | Internship Report | 40% | Final Presentation / Viva | 30% | Industry Supervisor Feedback | 20% | Faculty Mentor Evaluation | 10% |
| Component | Weightage | | | | | | | | | | |
| Internship Report | 40% | | | | | | | | | | |
| Final Presentation / Viva | 30% | | | | | | | | | | |
| Industry Supervisor Feedback | 20% | | | | | | | | | | |
| Faculty Mentor Evaluation | 10% | | | | | | | | | | |
| Catalogue prepared by | | | | | | | | | | | |
| Recommended by the Board of Studies on | 6 th Board of Studies, 5 th June, 2025 | | | | | | | | | | |
| Date of Approval by the Academic Council | 25 th July 2025 | | | | | | | | | | |

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|---------------------|------------------------------|---|--|--|--|--|----------|
| Course Code: | Course Title: Project | C | | | | | 4 |
|---------------------|------------------------------|---|--|--|--|--|----------|

| | | | | | | |
|------------------------------|---|--|--|--|--|--|
| CBS7001 | Course type: Skill Enhancement Course | | | | | |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | The Project course is designed to allow students to apply theoretical knowledge and analytical skills to a real-world business challenge or research theme within their area of specialization (e.g., marketing, finance, HR, operations, international business). Students will work under faculty mentorship to develop a structured project that demonstrates understanding, application, and synthesis of course content through primary/secondary research, data analysis, and professional reporting. | | | | | |
| Course Out Comes | Upon successful completion of the project, students will be able to: <ul style="list-style-type: none"> • CO1: Formulate and articulate a well-defined business problem or objective • CO2: Apply appropriate business frameworks and methodologies to address the problem • CO3: Conduct structured research and/or data analysis • CO4: Present findings through a professional report and oral presentation | | | | | |
| Course objective | <ol style="list-style-type: none"> 1. To apply domain-specific concepts to real-world or simulated problems 2. To engage in systematic inquiry using research and analytical techniques 3. To develop skills in business report writing, data interpretation, and presentation 4. To foster independence, responsibility, and professionalism in project execution | | | | | |

| Expected Deliverables: | <ul style="list-style-type: none"> Approved Project Proposal Project Report (approx. 40–60 pages) Executive Summary Presentation Slides (10–15 slides) Weekly Progress Log (signed by faculty mentor) | | | | | | | | | | | | |
|---|---|-----------|-----------|--------------------------------------|-----|----------------------------------|-----|------------------------------------|-----|------------------|-----|-------------------|-----|
| Evaluation Components: | <table border="1" data-bbox="999 579 1605 1103"> <thead> <tr> <th data-bbox="999 579 1381 627">Component</th><th data-bbox="1381 579 1605 627">Weightage</th></tr> </thead> <tbody> <tr> <td data-bbox="999 627 1381 754">Project Proposal & Planning (Report)</td><td data-bbox="1381 627 1605 754">10%</td></tr> <tr> <td data-bbox="999 754 1381 881">Research/Data Collection(Report)</td><td data-bbox="1381 754 1605 881">20%</td></tr> <tr> <td data-bbox="999 881 1381 976">Analysis & Interpretation (Report)</td><td data-bbox="1381 881 1605 976">20%</td></tr> <tr> <td data-bbox="999 976 1381 1040">Faculty Feedback</td><td data-bbox="1381 976 1605 1040">20%</td></tr> <tr> <td data-bbox="999 1040 1381 1103">Viva/Presentation</td><td data-bbox="1381 1040 1605 1103">30%</td></tr> </tbody> </table> | Component | Weightage | Project Proposal & Planning (Report) | 10% | Research/Data Collection(Report) | 20% | Analysis & Interpretation (Report) | 20% | Faculty Feedback | 20% | Viva/Presentation | 30% |
| Component | Weightage | | | | | | | | | | | | |
| Project Proposal & Planning (Report) | 10% | | | | | | | | | | | | |
| Research/Data Collection(Report) | 20% | | | | | | | | | | | | |
| Analysis & Interpretation (Report) | 20% | | | | | | | | | | | | |
| Faculty Feedback | 20% | | | | | | | | | | | | |
| Viva/Presentation | 30% | | | | | | | | | | | | |
| Catalogue prepared by | | | | | | | | | | | | | |
| Recommended by the Board of Studies on | 6th Board of Studies conducted on 5th June 2025 | | | | | | | | | | | | |

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| Date of Approval by the Academic Council | 25th July 2025 |
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Value Added Courses

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|--------------------------------|---|------------------|----------------|
| Course Code: PPS4002 | Course Title: Aptitude Training Type of Course: Value Added Course | L- T-P- C | 0-0-2-1 |
|--------------------------------|---|------------------|----------------|

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|--|---|------------|-----------------------------|-----------------|
| Version No. | 1.0 | | | |
| Course Pre-requisites | None | | | |
| Anti-requisites | None | | | |
| Course Description | <p>The objective of this course is to prepare the trainees to tackle the questions on various topics and various difficulty levels based on Quantitative Ability, and Logical Reasoning asked during the placement drives. There will be sufficient focus on building the fundamentals of all the topics, as well as on solving the higher order thinking questions. The focus of this course is to teach the students to not only get to the correct answers, but to get there faster than ever before, which will improve their employability factor.</p> | | | |
| Course Objective | <p>The objective of the course is to familiarize the learners with the concepts of Aptitude and attain Skill Development through Problem Solving techniques.</p> | | | |
| Course Outcomes | <p>On successful completion of the course the students shall be able to:</p> <p>CO1: Recall all the basic mathematical concepts they learnt in high school.</p> <p>CO2: Identify the principle concept needed in a question.</p> <p>CO3: Solve the quantitative and logical ability questions with the appropriate concept.</p> <p>CO4: Analyze the data given in complex problems.</p> <p>CO5: Rearrange the information to simplify the question</p> | | | |
| Course Content: | | | | |
| Module 1 | Quantitative Ability | Assignment | Bloom's Level : Application | 02 Hours |
| Topics: Introduction to Aptitude, working of Tables, Squares, Cubes | | | | |
| Module 2 | Logical Reasoning | Assignment | Bloom's Level : Application | 18 Hours |
| Topics: Linear & Circular Arrangement Puzzle, Coding & Decoding, Blood Relations, Directions, Ordering and Ranking, Clocks and Calendars, Number Series, Wrong number series, Visual Reasoning | | | | |
| <p>Targeted Application & Tools that can be used:</p> <p>Application area: Placement activities and Competitive examinations. Tools: LMS</p> | | | | |
| Text Book | <p>1. Quantitative Aptitude by R S Aggarwal</p> | | | |

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| 2. Verbal & Non-Verbal Reasoning by R S Aggarwal | |
| References | |
| 1. www.indiabix.com | |
| 2. www.youtube.com/c/TheAptitudeGuy/videos | |
| Topics relevant to Skill development: Quantitative and reasoning aptitude for Skill Development through Problem solving Techniques. This is attained through assessment component mentioned in course handout. | |
| Catalogue prepared by | L&D Department faculty members |
| Recommended by the Board of Studies on | 6th Board of Studies conducted on 5th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|-------------------|----------|----------|----------|----------|
| Course Code: PPS3018 | Course Title: Preparedness for Interview | L- T- P- C | 0 | 0 | 2 | 1 |
| Version No. | 1.0 | | | | | |
| Course Pre- requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | This course is designed to enable students to understand soft skills concepts to be corporate ready. The modules are set to improve self-confidence, communicate effectively and Prepare for the Interview to assist in employability. It helps the students to get a glimpse of the acceptable corporate readiness and equip them with the fundamental necessities of being able to confidently | | | | | |

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| | deal with the highly competitive corporate environment and helps in crafting different types of resumes. The pedagogy used will be group discussions, flipped classrooms, continuous feedback, role-play and mentoring. | | | |
| Course Objective | The objective of the course is to familiarize the learners with the concepts of " Preparing for Interview " and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques. | | | |
| Course Out Comes | <p>On successful completion of this course the students shall be able to:</p> <p>CO1: Develop professional Resumes</p> <p>CO2: Illustrate Resumes effectively</p> <p>CO3: Apply skills and knowledge learnt for active and effective Group Discussions and Interview</p> | | | |
| Course Content: | | | | |
| Module 1 | Resume Building | Classroom activity | | 10 Hours |
| <p>Topics: Resume structure, use of templates, Do's and Don'ts, ATS methods, Cover Letter and Video Resume</p> <p>Activity: Real world scenarios</p> | | | | |
| Module 2 | Group Discussion | Mock G D | | 9 Hours |
| <p>Topics: -Group discussion as a placement process, GD techniques like Keyword, SPELT & POV of affected parties. Do & Don't of GD, Case-lets and topics for GD, practice session and evaluation</p> <p>Activity:- Real world scenarios</p> | | | | |
| Module 3 | Personal Interview | Grooming checks + Evaluation + Mock Interview+ Role Play | | 9 Hours |
| <p>Topics: Placement process, Different interview rounds, HR interviews, Interview questions and desired answers, Different types of interviews, Do's and Don'ts.</p> <p>Activity: - Role Play & Real-world scenario</p> | | | | |
| Module 4 | Recap/Revision /Feedback Session | Practice sessions | | 2 Hours |
| <p>Targeted Application & Tools that can be used:</p> <ol style="list-style-type: none"> 1. TED Talks 2. You Tube Links | | | | |

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| 3. Role Play activities | |
| Project work/Assignment: Mention the Type of Project/Assignment proposed for this course : Continuous Individual Assessment | |
| The Topics related to Skill Development: Art of Presentation and Group Discussion for Skill Development through Participative Learning Techniques. This is attained through assessment Component mentioned in course handout. | |
| Catalogue prepared by | Faculty of L&D |
| Recommended by the Board of Studies on | 6 th Board of Studies conducted on 5 th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

Mandatory Non-Credit Courses

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|---|---|----------------------|----------|-----------------|----------|
| Course Code: PPS 1025 | Course Title: Industry Readiness Program – I Type of Course: Mandatory Non Credit Course | 0 | 0 | 2 | 0 |
| Version No. | 1.0 | | | | |
| Course Pre- requisites | None | | | | |
| Anti-requisites | None | | | | |
| Course Description | This course is designed to enable students to set SMART goals, form professional & personal ethics for success and learn various email writing techniques. The course will benefit learners in presenting themselves effectively through various activities and learning methodologies. | | | | |
| Course Objective | The objective of the course is to familiarize the learners with the concepts of "Employability for Young Professionals" and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques. | | | | |
| Course Out Comes | On successful completion of this course the students shall be able to: CO1 : Define their career goals CO2 : Practice ethical habits for better career success CO3 : Demonstrate effective email writing techniques | | | | |
| Course Content | | | | | |
| Module 1 | Goal Setting & Grooming | Classroom activities | | 10 Hours | |
| Topics: SMART Goals, formal grooming through self-introduction activity | | | | | |
| Activity: Real world scenarios | | | | | |
| Module 2 | Habit Formation | Role plays | | 10 Hours | |
| Topics: Professional and Personal ethics for success and activity-based practice | | | | | |

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|---|--|-----------------------------------|-----------------|----------|-------------------------|-----------------------------------|-----------------|
| Activity: Students to present 2 min video on building professional ethics <table border="1"> <tr> <td>Module 3</td><td>Email Etiquettes</td><td>Individual and group presentation</td><td>10 Hours</td></tr> </table> Topics: Types of prompts to generate effective or desired results for email etiquettes Activity: Individual student presenting various search prompts Faculty: L&D Targeted Application & Tools that can be used: 1. TED Talks 2. You Tube Links 3. Activities | | | | Module 3 | Email Etiquettes | Individual and group presentation | 10 Hours |
| Module 3 | Email Etiquettes | Individual and group presentation | 10 Hours | | | | |
| Assignment proposed for this course | | | | | | | |
| Assignment 1: SMART Goal | | | | | | | |
| Assignment 2: AI tools for prompt search | | | | | | | |
| Continuous Individual Assessment | | | | | | | |
| Module 1: Presentation | | | | | | | |
| Module 2: Activity based assessment | | | | | | | |
| Module 3: Class assessment | | | | | | | |
| The topics related to skill development: Students acquire knowledge on SMART goals, implement grooming standards, practice ethical behavior in class and campus, acquire hands-on experience to use AI tools to get search prompts for desired email etiquettes. | | | | | | | |
| Catalogue prepared by | Faculty of L&D | | | | | | |
| Recommended by the Board of Studies on | 6th Board of Studies conducted on 5th June 2025 | | | | | | |
| Date of Approval by the Academic Council | 25th July 2025 | | | | | | |

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|---|---|----------------------|----------|-----------------|----------|----------|
| Course Code: PPS 1026 | Course Title: Industry Readiness Program - II Type of Course: Mandatory Non Credit Course | L- T - P- C | 0 | 0 | 2 | 0 |
| Version No. | 1.0 | | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | This course is designed to enable students learn styles of communication, team building and use empathy in leadership. The course will benefit learners in preparing themselves effectively through various activities and learning methodologies. | | | | | |
| Course Objective | The objective of the course is to familiarize the learners with the concepts of "Industry Readiness for Young Professionals" and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques. | | | | | |
| Course Out Comes | <p>On successful completion of this course the students shall be able to:</p> <p>CO1: Apply different communication skills for success in workplace CO2: Practice team building skills for career success CO3: Demonstrate ethical leadership skills in workplace</p> | | | | | |
| Course Content | | | | | | |
| Module 1 | Effective Communication | Classroom activities | | 10 Hours | | |
| <p>Topics: Practice effective communication skills (Verbal, Non-verbal, Written and Visual)</p> <p>Activity: Use social media prompts to prepare self-introduction videos</p> | | | | | | |
| Module 2 | Team Building | Group Activity | | 10 Hours | | |
| <p>Topics: Skills of an effective team player</p> <p>Activity: Student group activity to build class networking</p> | | | | | | |

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|---|--|------------|-----------------|
| Module 3 | Leadership | Case study | 10 Hours |
| <p>Topics: Types of leadership, using empathy in leadership</p> <p>Activity: Individual presentation by students on corporate leaders.</p> | | | |
| Faculty : L&D | | | |
| <p>Targeted Application & Tools that can be used:</p> <ol style="list-style-type: none"> 1. TED Talks 2. You Tube Links 3. Activities | | | |
| <p>Assignment proposed for this course</p> <p>Assignment 1: One minute reel</p> <p>Assignment 2: Team building assignment</p> | | | |
| <p>Continuous Individual Assessment</p> <p>Module 1: L-S-R-W class assessment</p> <p>Module 2: Team Presentation</p> <p>Module 3: Individual Assessment</p> | | | |
| <p>The topics related to skill development:</p> <p>Students acquire knowledge on effective communication skills, team building skills and how to prepare themselves to be leaders in workplace using empathy and implement various skill sets during the course of their time in the university.</p> | | | |
| Catalogue prepared by | Faculty of L&D | | |
| Recommended by the Board of Studies on | 6th Board of Studies conducted on 5th June 2025 | | |
| Date of Approval by the Academic Council | 25th July 2025 | | |

| | | | | | | |
|--------------------------------|---|-------------------|--|--|--|--|
| Course Code: LAW7601 | Course Title: Indian Constitution Type of Course: Mandatory Non-Credit Course | L- T- P- C | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | <p>This course is designed to improve the learners' SKILL DEVELOPMENT by using PARTICIPATIVE LEARNING techniques. This course aims to familiarize students with fundamentals of Indian Constitution concepts and their relevance to 75+ Years of Republic of India (https://constitution75.com/) as well as #AzaadiKaAmrutMahotsav / Azadi Ka Amrit Mahotsav (https://amritmahotsav.nic.in). It is designed to equip students with the knowledge about the Constitution of India. This course aims to introduce the constitutional law of India to students from all walks of life and help them understand the constitutional principles as applied and understood in everyday life. The objective of making the Constitution of India, familiar to all students, and not only to law students, this course aims and objectifies legal understanding in the simplest of forms.</p> <p>This course is designed to cater to Constitutional Studies.</p> | | | | | |
| Course Objective | The objective of the course is 'SKILL DEVELOPMENT' of the student by using 'PARTICIPATIVE LEARNING' techniques | | | | | |
| Course Outcomes | <p>On successful completion of this course the students shall be able to:</p> <ol style="list-style-type: none"> 1. Describe the basic understanding of the Indian Constitution and the concepts and issues relevant to day-to-day life of the nation and to equip the Citizen with the zeal of capacity building. Recognizing and identify the values of the Constitution of India. 2. Enabling the Citizen-centric Awareness of Rights and Responsibilities of the State 3. Explain the role of the State actors in building India. 4. Understanding the Gandhian vision over the power of the LSG (Local Self-Governance) | | | | | |
| Course Content: | | | | | | |

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|---|---|--|--|--|
| Module 1 | Understanding the Making of the Constitution: The Constituent Assembly & The Constitution of India | | | |
| Topics: Historical Context of Constituent Assembly - Compositions & Functions of Constituent Assembly What is a Constitution? - Why have a Constitution? - Constitutional Change - Features of Indian Constitution - Preamble of Indian Constitution | | | | |
| Module 2 Citizen's Fundamental Rights and State's Responsibilities (Directive Principles) | | | | |
| Topics: Introduction to Fundamental Rights - Right to Equality - Facets of Right to Equality - Right to Freedom - Constitutional Position of Some Democratic Rights - Right Against Exploitation - Right to Freedom of Religion - Right to Constitutional Remedies Directive Principles of the State Policy | | | | |
| Module 3 | Organs Of the Government | | | |
| Topics: Executive: The President of India - Powers and Functions of President of India - Emergency Powers and the Position of the President Legislature: Union Council of Ministers - Prime Minister - The Rajya Sabha - The Lok Sabha - Relation between the Lok Sabha & Rajya Sabha - Office of the Speaker - Important Parliamentary Committees Judiciary: The Structure and Organization of the Judiciary & the High Court - The Supreme Court - Role of The Supreme Court - Judicial Activism in India - Basic Structure Doctrine & PIL | | | | |
| Module 4 | Federalism & Decentralization | | | |
| Topics: What is Federalism? - Centre-State Legislative Relations - Centre-State Administrative Relations - Centre-State Financial Relations The 5th & 6th Schedules - Municipality- (History of Indian Municipality, Organization & Functions) - Panchayat 1 (Idea of Panchayat, Organization and Powers of Panchayats in India) | | | | |
| Targeted Application & Tools that can be used: Application areas to familiarize students with fundamentals of Indian Constitutional concepts. Tools: Online Tools - NPTEL and Swayam. | | | | |

Project work/Assignment:**Assessment Type**

- Online end term exam will be conducted as notified by the Presidency University.

Online Link*:

1. Prof. Amitabha Ray, SWAYAM Course: "Constitutional Government & Democracy in India"

https://onlinecourses.swayam2.ac.in/cec19_hs13/preview

* Other source links are available in below Resources link.

Text Book

1. Durga Das Basu --- Introduction to the Constitution of India, 23rd Edition (Gurgaon; LexisNexis, 2018).
2. MP Jain's Constitutional Law of India, Lexis Nexis
3. V.N Shukla's Indian Constitutional Law, M.P Singh 13th Edition
4. MV Pylee's Constitution of India
5. J.C.Johari -- The Constitution of India: A Politico-Legal Study (Greater Noida: Sterling Publishers Pvt. Ltd. 2013).
6. Himangshu Roy and M.P.Singh – Indian Political System, 4th Edition (Bengaluru; Pearson Education, 2018)
7. Vidya Bhushan & Vishnoo Bhagwan--- Indian Administration (S. Chand, 2011)
8. S.R.Maheswari --- Indian Administration (Orient Blackswan, 2001)
9. Dr. A.Avasthi & A.P. Avasthi --- Indian Administration (L.N. Agarwal Educational Publishing, 2017).
10. B. L. Fadia --- Indian Government and Politics (Sahitya a. Bhawan, 13th Revised Edition, 2017).
11. P.M.Bakshi - The Constitution of India (Prayagraj, UP; a. Universal Law Publishing, January, 2018)

Reference Books

12. HM Seervai, Constitutional Law of India, 4th Ed. Vol I, II, & III
13. Uday Raj Rai, Constitutional Law-I
14. Democracy and Constitutionalism in India, Oxford University Press 2009

Resources:

1. https://onlinecourses.nptel.ac.in/noc20_1w03/course?&force_user=true
2. https://onlinecourses.swayam2.ac.in/cec19_hs13/course?&force_user=true
3. <https://nptel.ac.in/courses/129106003>
4. <https://nptel.ac.in/courses/129106411>

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| <p>5. https://nptel.ac.in/courses/129105608 6. https://nptel.ac.in/courses/129106002</p> |
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Topics relevant to Skill Development:

1. An attitude of inquiry.
2. Write reports

The topics related to Constitutional Studies and its application :

All topics in theory component are relevant to Indian Constitution.

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| Catalog prepared by | Faculty members of the Department of Law. |
| Recommended by the Board of Studies on | 6th Board of Studies conducted on 5th June 2025 |
| Date of Approval by the Academic Council | 25th July 2025 |

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|--------------------------------|--|-------------------|--|--|--|--|
| Course Code: CHE1020 | Course Title: Environmental Studies and Sustainable Development Type of Course: Mandatory Non Credit Course | L- T- P- C | | | | |
| Course Pre-requisites | None | | | | | |
| Anti-requisites | None | | | | | |
| Course Description | <p>This course is designed to improve the learners' SKILL DEVELOPMENT by using PARTICIPATIVE LEARNING techniques. This course aims to familiarize students with fundamental environmental concepts and their relevance to business operations, preparing them to address forthcoming sustainability challenges. It is designed to equip students with the knowledge and skills needed to make decisions that account for environmental consequences, fostering environmentally sensitive and responsible future managers.</p> <p>This course is designed to cater to Environment and Sustainability</p> | | | | | |

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| Course Objective | The objective of the course is 'SKILL DEVELOPMENT' of the student by using 'PARTICIPATIVE LEARNING' techniques |
| Course Outcomes | <p>On successful completion of this course the students shall be able to:</p> <ol style="list-style-type: none"> 1. Describe the issues related to natural resources, ecosystems and biodiversity 2. Identify environmental hazards affecting air, water and soil quality 3. Recognize the importance of healthy environment and finding the sustainable methods to protect the environment 4. Convert skills to address immediate environmental concerns through changes in environmental processes, policies, and decisions |
| Course Content: | |
| Module 1 | Understanding Environment, Natural Resources, and Sustainability |
| | <p>Topics: Classification of natural resources, issues related to Population growth and their overutilization, and strategies for their conservation. Water, air, soil, mineral, energy and food source. Effect of human activities on natural resources.</p> <p>Concept of sustainability- Sustainable Development Goals (SDGs)- targets and indicators, challenges and strategies for SDGs; Sustainable practices in managing resources, including deforestation, water conservation, Desalination – types, energy security, and food security issues, Life Cycle thinking and Circular Economy.</p> |
| Module 2 | Ecosystems, Biodiversity, and Sustainable Practices |
| | <p>Topics: Ecosystems and ecosystem services: Various natural ecosystems, Major ecosystem types in India and their basic characteristics; forests, wetlands, grasslands, agriculture, coastal and marine; Ecosystem services- classification and their significance.</p> <p>The importance of biodiversity, Types of biodiversity, Biodiversity and Climate Change, the threats it faces, hotspots, and the methods used for its conservation. Strategies for in situ and ex situ conservation, mega diverse nation.</p> |
| Module 3 | Environmental Pollution, Waste Management, and Sustainable Development |
| | <p>Topics: Types of pollution- Chemical, - Biological, Biomedical, noise, air, water, soil, thermal, radioactive and marine pollution, and their impacts on society. Urbanization and Urban environmental problems; effects, and mitigation.</p> |

Causes of pollution, such as global climate change, ozone layer depletion, the greenhouse effect, and acid rain, with a particular focus on pollution episodes in India. Importance of adopting cleaner technologies; Solid waste management; **Sustainable Materials and Technologies:** Biodegradable and compostable materials, Recycled and reclaimed materials (E-waste management), Sustainable manufacturing processes.

| Module 4 | Social Issues, Legislation, and Practical Applications | | | |
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Topics: Overview of key environmental legislation and the judiciary's role in environmental protection, including the Water (Prevention and Control of Pollution) Act of 1974, the Environment (Protection) Act of 1986, and the Air (Prevention and Control of Pollution) Act of 1981. Hazardous waste Rule 1989, Biomedical Waste handling 1998, Fly Ash Rule 1999, Municipal Solid Waste Rule 2000, Battery Rules 2001, E- Waste Rules 2011, Plastic waste management Rules 2016, Construction Demolition waste Rules 2016 National Biodiversity Action Plan (NBAP)

Major International Environmental Agreements: Convention on Biological Diversity (CBD), The Biological Diversity (Amendment) Act, 2023, United Nations Framework Convention on Climate Change (UNFCCC); Kyoto Protocol; Paris Agreement.

Major International organisations and initiatives: United Nations Environment Programme (UNEP), United Nations Educational, Scientific and Cultural Organization (UNESCO), Intergovernmental Panel on Climate Change (IPCC).

Targeted Application & Tools that can be used:

Application areas are Energy, Environment and sustainability

Tools: Online Tools – NPTEL and Swayam.

Project work/Assignment:

Assessment Type

- Online exams (MCQs) will be conducted by the department of Chemistry

Online Link*:

1. Lecture by Dr. Samik Chowdhury, Dr. Sudha Goel, NPTEL course: Environmental Science, <https://nptel.ac.in/courses/109105203>, 2024.
2. Lecture by Dr. Padmavati, Dr Narendran Thiruthy, NPTEL Course: Biodiversity Protection, Farmers and Breeders Rights, <https://nptel.ac.in/courses/129105008>, 2024.

* Other source links are available in below Resources link.

Text Book

1. G. Tyler Miller and Scott Spoolman (2020), Living in the Environment, 20th Edition, Cengage Learning, USA

2. Poonia, M.P. Environmental Studies (3rd ed.), Khanna Book Publishing Co.
3. Bharucha, E. Textbook of Environmental Studies (3rd ed.) Orient Blackswan Private Ltd.
4. Dave, D., & Katewa, S. S. Text Book of Environmental Studies. Cengage Learning India Pvt Ltd.
5. Rajagopalan, R. Environmental studies: from crisis to cure (4th ed.). Oxford University Press.
6. Basu, M., & Xavier Savarimuthu, S. J. Fundamentals of environmental studies. Cambridge University Press.
7. Roy, M. G. Sustainable Development: Environment, Energy and Water Resources. Ane Books.
8. Pritwani, K. Sustainability of business in the context of environmental management. CRC Press.
9. Wright, R.T. & Boorse, D.F. Environmental Science: Toward A Sustainable Future (13th ed.). Pearson.

Reference Books

1. Varghese, Anita, Oommen, Meera Anna, Paul, Mridula Mary, Nath, Snehlata (Editors) (2022), Conservation through Sustainable Use: Lessons from India. Routledge.
2. William P. Cunningham and Mary Ann Cunningham (2020), Principles of Environmental Science: Inquiry & Applications, 9th Edition, McGraw-Hill Education, USA.
3. Richard A. Marcantonio, Marc Lame (2022). Environmental Management: Concepts and Practical Skills. Cambridge University Press.
4. Manahan, S.E. (2022). Environmental Chemistry (11th ed.). CRC Press. <https://doi.org/10.1201/9781003096238>
5. Theodore, M. K. and Theodore, Louis (2021) Introduction to Environmental Management, 2nd Edition. CRC Press

Resources:

1. <https://nptel.ac.in/courses/109105203>
2. <https://archive.nptel.ac.in/courses/120/108/120108004/>
3. <https://nptel.ac.in/courses/127105018>
4. https://onlinecourses.nptel.ac.in/noc23_lw06/preview
5. https://onlinecourses.swayam2.ac.in/ini25_bt02/preview
6. <https://archive.nptel.ac.in/courses/120/108/120108002/>
7. https://onlinecourses.swayam2.ac.in/ini25_bt02/preview
8. <https://nptel.ac.in/courses/102104088>
9. <https://nptel.ac.in/courses/124107165>
10. <https://nptel.ac.in/courses/109106200>
11. <https://archive.nptel.ac.in/content/storage2/courses/120108004/module1/lecture1.pdf>
12. https://onlinecourses.swayam2.ac.in/nou25_ge19/preview

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| <p>13. https://onlinecourses.swayam2.ac.in/ini25_hs01/preview 14. http://kcl.digimat.in/nptel/courses/video/105105184/L32.html 15. https://nptel.ac.in/courses/105105169</p> |
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Topics relevant to Skill Development:

1. An attitude of enquiry.
2. Write reports

The topics related to Environment and Sustainability :

All topics in theory component are relevant to Environment and Sustainability.

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