



# **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 Certified Business Analyst Certification)**

**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 26<sup>th</sup> Meeting of the Academic Council held on 25<sup>th</sup> July 2025, and ratified by the Board of Management in its 27<sup>th</sup> Meeting held on 28<sup>th</sup> 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 (Integrated with Certified Business Analyst) 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 Certified Business Analyst Certification) 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 Certified Business Analyst Certification) Degree Programs of the 2025-2028 batch, and to all other Bachelor of Commerce (Integrated with Certified Business Analyst Certification) Degree Programs which may be introduced in future.
- d. These Regulations shall supersede all the earlier Bachelor of Commerce (Integrated with Certified Business Analyst Certification) 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 Certified Business Analyst Certification) Degree Program Regulations and Curriculum, 2025-2028;*
- ff. "Program" means the Bachelor of Commerce (Integrated with Certified Business Analyst Certification) (B.Com) 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 Certified Business Analyst Certification) 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 Certified Business Analyst Certification) Degree Program, abbreviated as B.Com (Integrated with Certified Business Analyst) 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 Certified Business Analyst Certification) Degree Program is a Three-Year, Full-Time Semester based program. The minimum duration of the B.Com (Integrated with Certified Business Analyst) 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 Certified Business Analyst) 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)**

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 Certified Business Analyst) 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 2<sup>nd</sup> year (3<sup>rd</sup> Semester) of the B.Com (Integrated with Certified Business Analyst) Program of the University**

A student who has completed the 1<sup>st</sup> Year (i.e., passed in all the Courses / Subjects prescribed for the 1<sup>st</sup> Year) of the B.Com (Integrated with Certified Business Analyst) Three-Year Degree Program from another recognized University, may be permitted to transfer to the 2<sup>nd</sup> Year (3<sup>rd</sup> Semester) of the B.Com (Integrated with Certified Business Analyst) 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 10<sup>th</sup> of July of the concerned year for admission to the 2<sup>nd</sup> Year (3<sup>rd</sup> Semester) B.Com (Integrated with Certified Business Analyst) 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 1<sup>st</sup> Year of the B.Com (Integrated with Certified Business Analyst) 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 2<sup>nd</sup> Year of the B.Com (Integrated with Certified Business Analyst) 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 Certified Business Analyst) 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 1<sup>st</sup> 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

<b>Table 1: Assessment Components and Weightage for different category of Courses</b>		
<b>Nature of Course and Structure</b>	<b>Evaluation Component</b>	<b>Weightage</b>
<b>Lecture-based Course</b> 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%
<b>Lab-based Course</b> 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%
<b>Practice- based Course</b> L component in the L-T-P Structure is 0 (Example: 0-0-2 etc.)	Continuous Assessments	100%

<p><b>Skill based Courses</b> 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</p>	<p>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.</p>
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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.

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).

<b>Table 2: Durations and Credit Equivalence for Transfer of Credits from SWAYAM-NPTEL/ other approved MOOC Courses</b>		
<b>Sl. No.</b>	<b>Course Duration</b>	<b>Credit Equivalence</b>
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, as mentioned in this Section 13.0, 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 Certified Business Analyst) Program Structure (2025-2028) has a total of 125 credits. Table 3 summarizes the type of baskets, number of courses under each basket and the associated credits that are mandatorily required for the completion of the Degree.

Table 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)	18
	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 (MDC)	6
8	Mandatory Non-Credit Course (MNC)	

<b>Table No. _3 Summary of Mandatory Courses and Minimum Credit Contribution from various Baskets</b>		
<b>S. No.</b>	<b>Baskets</b>	<b>Credit Contribution</b>
	<b>Minimum Total Credits for the Award of Degree</b>	<b>120</b>

**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 Certified Business Analyst) degree.

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

- 16.1 The award of the Degree shall be recommended by the Board of Examinations and approved by the Academic Council and Board of Management of the University.
- 16.2 The award of the Degree shall be recommended by the Board of Examinations and approved by the Academic Council and Board of Management of the University.
- 16.3 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 –

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

<b>Table No. 5 : List of Program Core Courses (PCC)</b>						
<b>S. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	CBS1021	Fundamentals of Financial Accounting	3	1	0	4
2	CBS1029	Fundamentals of Business Analytics	1	0	2	2
3	CBS2043	Application of Business Analytics	1	0	2	2
4	CBS2044	Data Visualization and Storytelling	1	1	2	3
5	CBS2030	Income Tax Law - I	3	1	0	4
6	CBS2031	Income Tax Law - II	3	1	0	4
7	CBS3079	Block Chain Analytics	1	0	2	2
8	CBS3080	Storing, Processing and Querying Business data	1	1	2	3
9	CBS3081	AI – ML and its Business Applications	1	1	2	3
10	CBS2029	Finance Management	3	1	0	4
11	CBS2047	Principles and Practices of Auditing	4	0	0	4
<b>Total No. of Credits</b>						<b>35</b>

<b>Table No. 6_: List of Specialization Courses (SPC)</b>						
<b>Track: Accounting &amp; Taxation</b>						
<b>Specialization Core Courses</b>						
<b>S. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	CBS3056	Accounting Applications and Software	1	1	2	3
2	CBS3057	Advanced Accounting	3	0	0	3
3	CBS3058	Tax Planning and Administration	3	0	0	3
4	CBS3059	Costing Techniques for Managerial Decisions	3	0	0	3



		Total				12
Specialization Elective Courses (Choose any TWO Courses only)						
1	CBS3060	Financial Reporting Standards	3	0	0	3
2	CBS3061	Accounting Information Systems	3	0	0	3
3	CBS3062	Forensic Accounting and Auditing	3	0	0	3
4	CBS3075	International Taxation	3	0	0	3
5	CBS3063	Advanced Corporate Accounting	3	0	0	3
Track: Banking & Finance						
Specialization Core Courses						
1	CBS3064	Banking Theory, Law and Practice	3	0	0	3
2	CBS3076	Investment Analysis and Portfolio Management	3	0	0	3
3	CBS3065	Derivatives and Risk Management	3	0	0	3
4	CBS3066	Financial Markets and Services	3	0	0	3
		Total				12
Specialization Elective Courses (Choose any TWO Courses only)						
1	CBS3078	Stock and Commodity Market	3	0	0	3
2	FIN3023	Business Valuation	3	0	0	3
3	CBS3077	Fintech	3	0	0	3
4	CBS3067	Risk Management in Banking	3	0	0	3
5	CBS3068	Mergers, Acquisitions and Corporate Restructuring	3	0	0	3

<b>Table No. _7 : List of Ability Enhancement Courses (AEC)</b>						
<b>S. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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
<b>Total No. of Credits</b>						<b>8</b>

\*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.

<b>Table No. _8 : List of Skill Enhancement Courses (SEC)</b>						
<b>S. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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
<b>Total No. of Credits</b>						<b>14</b>

  

<b>Table No. 9: List of Value Added Courses (VAC)</b>						
<b>S. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	PPS4002	Aptitude Training	0	0	2	1
2	PPS3018	Preparedness for Interview	0	0	2	1
<b>Total No. of Credits</b>						<b>2</b>

<b>Table No. 10 : List of Open Elective Courses (OEC)- Minimum of 6 credits is to be earned by the student</b>						
<b>S. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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

<b>Table No. _11 : List of Mandatory Non-Credit Courses (MNC)</b>						
<b>S. No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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
<b>Total No. of Credits</b>						<b>0</b>

\*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.

### **19. Practical / Skill based Courses – Internships / Project Work**

Practical / Skill based Courses like internship, 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 Certified Business Analyst) 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 4<sup>th</sup> and 5<sup>th</sup> 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 are subject to fulfilling the requirements as stated in the course plan and do not carry grade points. Hence not included in the SGPA, CGPA computations.

## **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, ifhe 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 ofthe School. The Coordinator shall prepare a list comprising the names of the students, topic allotted to each ofthem 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 independentlyor 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:

<b>Table - 12</b>	
<b>Project Evaluation Components and Weightage</b>	
<b>Evaluation Components</b>	<b>Weightage (of the total marks)</b>
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	CBS1021	Fundamentals of 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	CBS1018	Introduction to Marketing	3	0	0	3	SCC
5	CBS1029	Fundamentals of Business Analytics	1	0	2	2	PCC
6	CBS1017	Business Statistics	3	1	0	4	SCC
7	ENG1901	Essentials of Communication	3	0	0	3	AEC
8	PPS1025	Industry Readiness Program – I	0	0	2	0	MNC
		<b>TOTAL</b>				<b>22</b>	

Semester II							
S. No.	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS1019	Human Resource Management	3	0	0	3	SCC
2	CBS2043	Application of Business Analytics	1	0	2	2	PCC
3	CBS1020	Introduction to Banking	3	0	0	3	SCC
4	CBS2016	Macroeconomics	3	0	0	3	SCC
5	CBS2028	AI for Managers	3	0	0	3	SCC
6	ENG2020	Business English	3	0	0	3	AEC
7	KAN1002/KA N2002/FRL10 04	Sarala Kannada / Savi Kannada / Introduction to French Language/Foreign Language	2	0	0	2	AEC
8	CBS1023	Spreadsheets for Business	1	1	2	3	SEC
9	LAW7601	Indian Constitution	1	0	0	0	MNC
10	PPS1026	Industry Readiness Program - II	0	0	2	0	MNC
		<b>TOTAL</b>				<b>22</b>	



Semester III							
S. No.	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS2029	Finance Management	3	1	0	4	PCC
2	CBS2027	Corporate Accounting	3	1	0	4	SCC
3	CBS2044	Data Visualization and Storytelling	1	2	2	3	PCC
4	CBS2030	Income Tax Law - I	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
		<b>TOTAL</b>				<b>22</b>	

Semester IV							
S. No.	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS2031	Income Tax Law - II	3	1	0	4	PCC
2	CBS3035	Entrepreneurship and Business Ethics	4	0	0	4	SCC
3	CBS2036	Financial Data Modelling	0	0	4	2	SEC
4	XXXXX	Open Elective Course -2	3	0	0	3	OEC
5	CHE7601	Environmental Studies	1	0	0	0	MNC
6	CBS3054	GST and Customs Duty	3	1	0	4	SCC
7	PPS4002	Aptitude Training	0	0	2	1	VAC
8	CBS2047	Principles and Practices of Auditing	4	0	0	4	PCC
		<b>TOTAL</b>				<b>22</b>	

Semester V							
S. No.	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS3080	Storing, Processing and Querying Business data	1	1	2	3	PCC
2	CBS3081	AI - ML and its Business Applications	1	1	2	3	PCC
3	CBS3079	Block Chain Analytics	1	0	2	2	PCC
4	XXXXX	Specialization Core Course - I	3	0	0	3	SPC
5	XXXXX	Specialization Core Course - II	3	0	0	3	SPC
6	XXXXX	Specialization Core Course - III	3	0	0	3	SPC
7	XXXXX	Specialization Core Course - IV	3	0	0	3	SPC
8	CBS7000	Summer Internship	-	-	-	2	SEC
		<b>TOTAL</b>				<b>22</b>	

Semester VI							
S. No.	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS7001	Project	-	-	-	4	SEC
2	XXXXX	Specialization Elective Course- I	3	0	0	3	SPC
3	XXXXX	Specialization Elective Course- II	3	0	0	3	SPC
		<b>TOTAL</b>				<b>10</b>	

### School Core Courses

Course Code: <b>CBS1014</b>	Course Title: <b>Principles of Management</b> Type of Core: <b>School Core Course</b>	<b>L- T- P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
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
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.				
Module 2	Planning and Organizing	Case study	Case study and class discussion Decision Making Process Review the Article	12 Sessions
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.  Organizing: -Concept, Nature, Principles and Significance. Centralization and Decentralization, Staffing, Man Power Planning, Selection and Training, Performance Appraisal, Delegation of Authority				
Module 3	Motivation and Direction	Case Study	Case study and class discussion Case Study on Organizing Review the Article	10 Sessions
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				

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.				
<p>Project work/ Assignment: Mention the Type of Project / Assignment proposed for this course:</p> <ol style="list-style-type: none"> <li>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)</li> <li>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)</li> </ol>				
Reference				
Text book				
<ol style="list-style-type: none"> <li>1. Principles of Management: An Analysis of Managerial Functions, by Harold Koontz (Author), Cyril O'Donnell</li> <li>2. Principles and Practice of Management by L.M Prasad</li> </ol>				
Reference				

1. R1:[https://books.google.co.in/books?id=hgsBEAAQBAJ&printsec=frontcover&redir\\_esc=y#v=onepage&q&f=false](https://books.google.co.in/books?id=hgsBEAAQBAJ&printsec=frontcover&redir_esc=y#v=onepage&q&f=false)
2. R2: <https://www.geeksforgeeks.org/14-principles-of-management-by-henri-fayol/>
3. R3:[https://books.google.co.in/books/about/Principles\\_and\\_Practice\\_of\\_Management.html?id=TFL-mgEACAAJ&redir\\_esc=y](https://books.google.co.in/books/about/Principles_and_Practice_of_Management.html?id=TFL-mgEACAAJ&redir_esc=y)

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

E resources:

[https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE\\_BASED&unique\\_id=TEXTBOOK\\_LIBRAR Y01\\_06082022\\_371](https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=TEXTBOOK_LIBRAR Y01_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>

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



<a href="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/10.1108/00251749910252076/full/html</a>	
<a href="https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/IJMPB-06-2015-0047/full/html">https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/IJMPB-06-2015-0047/full/html</a>	
NPTEL	
link	<a href="https://nptel.ac.in/courses/110107150">https://nptel.ac.in/courses/110107150</a>
<a href="https://nptel.ac.in/courses/110107150">https://nptel.ac.in/courses/110107150</a>	<a href="https://nptel.ac.in/courses/110107150">https://nptel.ac.in/courses/110107150</a>
0	<a href="https://nptel.ac.in/courses/110107150">https://nptel.ac.in/courses/110107150</a>
<a href="https://nptel.ac.in/courses/110107150">https://nptel.ac.in/courses/110107150</a>	<a href="https://nptel.ac.in/courses/110107150">https://nptel.ac.in/courses/110107150</a>
<a href="https://nptel.ac.in/courses/110107150">https://nptel.ac.in/courses/110107150</a>	
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 <sup>th</sup> BOS held on 5 <sup>th</sup> June2025
Date of Approval by the Academic Council	25th July 2025

Course code: <b>CBS1015</b>	Course Title: <b>Microeconomics</b> Type of Course: <b>School Core Course</b>	<b>L- T-P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
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 <b>Micro Economics and</b> 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: <b>Identify</b> the problems in the area of Microeconomics (<b>Remember</b>).</p> <p>CO2: <b>Comprehend</b> the role of microeconomics and its fundamental principles, including demand, supply, and elasticity(<b>Understand</b>).</p> <p>CO3: <b>Apply</b> consumer behaviour theories such as cardinal utility and indifference curve analysis to solve practical market problems (<b>Apply</b>).</p>					

	CO4: <b>Examine</b> demand, supply, elasticity, government interventions, production, costs, and market structures( <b>Apply</b> ).			
Course Content:				
<b>Module 1</b>	<b>Introduction to Microeconomics</b>	<b>Participative learning [Presentation]</b>	<b>Basic economic problem in our society</b>	<b>7 sessions</b>
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				
<b>Module 2</b>	<b>Demand and Supply Analysis</b>	<b>Assignments</b>	<b>Effects of Government Intervention - price control(Case study)</b>	<b>11 sessions</b>
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				
<b>Module 3</b>	<b>Consumer Behavior</b>	<b>Discussion</b>	<b>Group activity-consumer behavior.</b>	<b>12. sessions</b>
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
<p>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. <b>Government Intervention in Markets- Price controls:</b> Price ceiling and price floor. Case study on the effects of price control.</p>				
<p><b>Targeted Application &amp; Tools that can be used:</b></p> <p><b>Targeted Application &amp; Tools that can be used:</b></p> <p><b>Targeted Applications are</b></p> <ul style="list-style-type: none"> <li>• <b>Demand Forecasting</b> – Predict future demand.</li> <li>• <b>Cost &amp; Production Analysis</b> – Optimize production and reduce cost.</li> <li>• <b>Pricing Strategy</b> – Set profit-maximizing prices.</li> <li>• <b>Profit Management</b> – Analyse cost-revenue for maximum profit.</li> <li>• <b>Capital Budgeting</b> – Evaluate investment decisions.</li> <li>• <b>Risk Analysis</b> – Handle uncertainty in decisions.</li> <li>• <b>Market Structure Analysis</b> – Strategy based on market type.</li> </ul>				

- **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 (2<sup>nd</sup> 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, (4<sup>th</sup> 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](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](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](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](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).

Catalogue prepared by	Dr. Shabeena
Recommended by the Board of Studies on	<b>6<sup>th</sup> BOS held on 5<sup>th</sup> June2025</b>
Date of Approval by the Academic Council	25th July 2025

<b>Course code: CBS2016</b>	<b>Course Title: Macroeconomics</b> <b>Type of Course: School Core Course</b>	<b>L- T-P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
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"> <li>• CO1: Identify the problems in the area of Macroeconomics (Remember).</li> <li>• CO2: Comprehend the role of macroeconomics and its fundamental principles, including national income, employment, and inflation (Understand).</li> <li>• CO3: Analyze the determinants of national income and its related concepts (Apply).</li> <li>• CO4: Examine the role of monetary and fiscal policies in achieving macroeconomic objectives. (Apply).</li> </ul>			
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 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
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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
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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](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](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](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](https://onlinecourses.nptel.ac.in/noc23_mg03/preview)

W7: Swayam - Principles of Macroeconomics I: [https://onlinecourses.swayam2.ac.in/cec24\\_hs57/preview](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).

Catalogue prepared by	Dr. Elizabeth Varsha Paul
Recommended by the Board of Studies on	6 <sup>th</sup> BOS held on 5 <sup>th</sup> June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: <b>CBS1017</b>	Course Title: <b>Business Statistics</b> Type of Course: <b>School Core Course</b>	<b>L-T- P-C</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	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.			
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:	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.			
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.				

Module 3	Measures of Association and Regression		Quiz or Assignments/Numerical Problem Solving	16 Sessions
Correlation: Meaning, Karl Pearson's coefficient of correlation (raw data only), Spearman's Rank Correlation; Regression and Estimation				
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.				
<p>DELIVERY PROCEDURE (PEDAGOGY):</p> <p>Lecture and Solving Numerical Problems- All Modules 1,2,3,4</p> <p>Participative learning: All Modules 1,2,3,4</p> <p>Self-learning: Module-1</p> <p>Assignment 1: Tabular and Graphical reporting of the primary data (Collected by primary survey on any topic – by student groups)</p> <p>Assignment 2: Assignment 2: Write a report of the any Swayam &amp; NPTEL Video Lecture Sessions watched (links given below)</p> <p>Presentation 1: Descriptive statistical analysis of secondary data (secondary data collected from the report of any firm/industry/institution by each student)</p>				

#### 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-ebshost-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](http://www.csiic.ca/PDF/Godin_40.pdf)

#### Swayam & NPTEL Video Lecture Sessions

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>

PU E-Library resources for articles:  1. 1. <a href="https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&amp;unique_id=SPRINGER4_18">https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&amp;unique_id=SPRINGER4_18</a>	
Topics relevant to SKILL DEVELOPMENT: Arithmetic Mean, Median, Mode, Harmonic Mean, Geometric Mean, Quartiles for Skill Development through Problem Solving methodologies. This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Mariyappan N
Recommended by the Board of Studies on	6 <sup>th</sup> BOS - 5 <sup>th</sup> June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: <b>CBS1018</b>	Course Title: <b>Introduction to Marketing</b> Type of Course: <b>School Core Course</b>	<b>L-T-P-C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Version No.	1.0					
Course Pre-requisites	None					
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.		
<b>Course Objective</b>	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.		
<b>Course Outcomes</b>	After successful completion of the course, students will be able to: <ul style="list-style-type: none"> <li>• CO1: Understand fundamental concepts and the role of marketing in business. (Understand)</li> <li>• CO2: Demonstrate understanding of product-related strategies and decision-making. (Apply)</li> <li>• CO3: Evaluate pricing and distribution strategies in marketing. (Evaluate)</li> <li>• CO4: Develop and present marketing strategies using promotional and digital tools. (Apply)</li> </ul>		
<b>Course Content:</b>			
<b>Module 1</b>	<b>Introduction to Marketing</b>	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).			
<b>Module 2</b>	<b>Product Decisions and Strategies</b>	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			
<b>Module 3</b>	<b>Pricing and Distribution Decisions</b>	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.			
<b>Module 4</b>	<b>Promotion and Marketing Strategy</b>	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/ODIjY2E4ODIyODViZjFkODgzNDUxYWZlNWZhZmY2MGE5MDc0ZDVmYw==.pdf](https://opac.atmaluhur.ac.id/uploaded_files/temporary/DigitalCollection/ODIjY2E4ODIyODViZjFkODgzNDUxYWZlNWZhZmY2MGE5MDc0ZDVmYw==.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.

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

Course Code: <b>CBS1019</b>	Course Title: <b>Human Resource Management</b> Type of Course: <b>School Core Course</b>	<b>L-T-P-C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
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	<b>On successful completion of this course the students shall be able to:</b>  CO.1 Define basic HRM concepts, functions, and roles in organizations.  CO.2 Explain the processes of human resource planning, recruitment, selection, training, and development.  CO.3 Apply HRM principles to develop job descriptions, performance appraisal methods, and employee motivation techniques in a business context.					

	CO 4. Analyze HR-related case studies to identify key issues and recommend appropriate HR strategies.			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Introduction to HRM</b>	Assignment 1  BEST HR PRACTICES	Analyse the current scenario of business and HR Practices	<b>10 Sessions</b>
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				
<b>Module 2</b>	<b>HR Planning &amp; Analysis</b>	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)	<b>11 Sessions</b>
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				
<b>Module 3</b>	<b>Recruitment, selection &amp; Training. Promotion &amp; Transfer</b>	Group Discussion (Activity - 2)	Companies and their gap with the skills of students	<b>12 Sessions</b>
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				
<b>Module 4</b>	<b>Performance Appraisal &amp; Recent Trends in HRM</b>	Case Study Analysis	Case Study – Appraisal & Promotion	<b>12 Sessions</b>
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: <a href="https://presiuniv.knimbus.com/user#/searchresult?searchId=HRM%20Recent%20Practices&amp;curPage=0&amp;layout=list&amp;sortFieldId=none&amp;topresult=false&amp;publication_name=Journal%20of%20Business%20Research">https://presiuniv.knimbus.com/user#/searchresult?searchId=HRM%20Recent%20Practices&amp;curPage=0&amp;layout=list&amp;sortFieldId=none&amp;topresult=false&amp;publication_name=Journal%20of%20Business%20Research</a> 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 8<sup>th</sup> edition "Human Resource Management ", Tata McGraw-Hill
2. V S P Rao 3<sup>rd</sup> 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, EMPLOYMENT 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.

Catalogue prepared by

Dr. Jency Priyadharshany



<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS held on 5 <sup>th</sup> June 2025.
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>CBS1020</b>	<b>Course Title: Introduction to Banking</b> <b>Type of Course: School Core Course</b>	<b>L-T-P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	This course is intended to familiarize the students with the operations and innovations in banking sector and banking services.					
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: CO1. Describe the Commercial Banking Systems in India. (Understand) CO 2. Identify the Emerging Trends in the banking Sector. (Apply) CO 3. Indicate different forms of risk in banking Sector. (Apply) CO 4. Describe NPA and its management. (Apply)					
<b>Course Objective</b>	The objective of the course is to familiarize the learners with the concepts of Banking and attain Skill Development through Participative Learning techniques.					

<b>Course Content:</b>				
<b>Module 1</b>	<b>Introduction to Commercial Banks</b>	Term paper/ Assignment/ Case Study	Case Study on Jordanian Bank	<b>10 Sessions</b>
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.				
<b>Module 2</b>	<b>Emerging Trends in Banking Sector</b>	Assignment/ Case Study	Assignment on Technology on ATM Visit Case Study on Digital Banking	<b>15 Sessions</b>
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.				
<b>Module 3</b>	<b>Risks in Commercial Banking</b>	Assignment/ Case Study	Case Study on Azad Cooperative bank	<b>10 Sessions</b>
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.				
<b>Module 4</b>	<b>Non -Performing Asset</b>	Assignment/ Article Review	Case Study on Azad cooperative bank	<b>10 Sessions</b>
Topics: Meaning, Types , Provision for NPAs, Management of NPAs, Basel I & Basel II Norms.				

<b>Targeted Application &amp; Tools that can be used:</b> Case Study of Yes Bank, PMC Bank	
<b>Project work/Assignment:</b> 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.	
<b>Text Book</b> Machiraju, H. R. Modern Commercial Banking <a href="https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JSTPM-06-2021-0082/pdfplus/html">https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JSTPM-06-2021-0082/pdfplus/html</a>	
<b>References</b> 1. <a href="https://journals.sagepub.com/doi/full/10.1177/25166042211061003">https://journals.sagepub.com/doi/full/10.1177/25166042211061003</a>	
<b>Topics relevant to SKILL DEVELOPMENT:</b> NEFT, RTGS, Money transfer for <b>Skill Development through Participative Learning Techniques.</b> This is attained through assessment component mentioned in course handout.	
<b>Catalogue prepared by</b>	Prof. Sushma V
<b>Recommended by the Board of Studies on</b>	6th BOS held on 05.06.2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

Course code: <b>CBS3054</b>	Course Title: <b>GST and Customs Duty</b> Type of Course: <b>School Core Course</b>	<b>L- T-P- C</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
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Version No.	1.0			
Course Pre-requisites	<b>NIL</b>			
Anti-requisites	NIL			
Course Objectives	<ol style="list-style-type: none"> <li>1. To understand the foundational concepts of indirect taxation in India.</li> <li>2. To explain the structure and working mechanism of GST and related procedures.</li> <li>3. To familiarize students with key GST provisions such as input tax credit, registration, invoicing, and returns.</li> <li>4. To introduce the Customs Act, duties, valuation, and computation methods.</li> <li>5. To develop skills for GST and Customs documentation using real-life scenarios.</li> </ol>			
Course Description	<p>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.</p>			
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:				
<b>Module 1</b>	<b>Fundamentals of Indirect Taxation</b>			<b>10 hours</b>

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				
<b>Module 2</b>	<b>Goods and Services Tax (GST) - Core Concepts</b>			<b>20 hours</b>
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				
<b>Module 3</b>	<b>GST Procedures and Compliance</b>			<b>15 hours</b>
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				
<b>Module 4</b>	<b>Customs Act and Duties</b>			<b>15 hours</b>
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				
<b>Targeted Application &amp; Tools that can be used:</b> <ul style="list-style-type: none"> <li>• <b>GSTN Portal: Practical navigation &amp; simulation</b></li> <li>• <b>Government e-way bill portal</b></li> <li>• <b>TallyPrime with GST features (<i>basic introduction</i>)</b></li> <li>• <b>Excel templates for GST liability computation</b></li> <li>• <b>GST Return Filing Utility (offline tool)</b></li> </ul> <b>Project Work / Assignments:</b> <ul style="list-style-type: none"> <li>• <b>Project: Preparation of a complete GST invoice cycle for a business including computation, invoicing, return filing.</b></li> </ul>				

- **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](http://www.gst.gov.in) – Official GST Portal

[www.cbic.gov.in](http://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

Catalogue prepared by	
Recommended by the Board of Studies on	<b>6<sup>th</sup> BOS held on 5<sup>th</sup> June2025</b>
Date of Approval by the Academic Council	25th July 2025

Course Code: <b>CBS2027</b>	Course Title: <b>Corporate Accounting</b> Course Type: <b>School Core Course</b>	<b>L- T- P- C</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
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. <b>[Apply]</b></p> <p>CO2: Compute Profit or Loss considering pre and post incorporation transactions. <b>[Apply]</b></p> <p>CO 3: Calculate the liability of underwriters. <b>[Apply]</b></p> <p>CO 4: Ascertain value of goodwill and shares of the company. <b>[Apply]</b></p>					
Course objective	The objective of the course is to familiarize the learners with the concepts of <b>Corporate Accounting</b> and attain <b>Employability</b> through <b>Problem Solving Methodologies</b> .					
Course Content:						

<b>Module 1</b>	<b>Issue, Forfeiture &amp; Re-issue of Shares</b>	Assignment		<b>12 Sessions</b>
<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 &amp; Under, Practical problems on Accounting Entries of Issue of Equity Shares – Terms of Issue of Shares: At Par &amp; 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>				
<b>Module 2</b>	<b>Pre and Post Incorporation Profit or Loss</b>	Assignment		<b>8 Sessions</b>
<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>				
<b>Module 3</b>	<b>Underwriting of Shares</b>	Assignment		<b>10 Sessions</b>
<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>				
<b>Module 4</b>	<b>Valuation of Goodwill and Shares</b>	Assignment		<b>15 Sessions</b>



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.& Grewall T. S. *Advanced Accountancy* (15 Ed.). New Delhi: S. Chand
- R3. Horngren, Introduction to Financial Accounting, Pearson Education.
- R4. Bansal.K.M - Financial Accounting – Taxman Publication
- R5. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.
- R6. Tulsian, P.C. Financial Accounting, S. Chand

**PU E-Resource Link:**

**Case Study Reference:**

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

<b>Course Code:</b>	<b>Course Title: AI for Managers</b>	<b>L- T-P- C</b>	<b>3-0-0-3</b>
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<b>CBS2028</b>	<b>Type of Course: School Core Course</b>			
<b>Version No.</b>	1.0			
<b>Course Pre-requisites</b>	None			
<b>Anti-requisites</b>	None			
<b>Course Description</b>	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.			
<b>Course Out Comes</b>	<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>			
<b>Course objective</b>	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.			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Introduction to AI</b>	<b>Lecture</b>	<b>Lecture &amp; Class Room Presentation</b>	<b>10 Sessions</b>

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.

<b>Module 2</b>	<b>AI Technology</b>	<b>Lecture</b>	<b>Lecture &amp; Technical Presentation</b>	<b>11 Sessions</b>
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**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)

<b>Module 3</b>	<b>AI Process</b>	<b>Lecture</b>	<b>Lecture &amp; Seminar</b>	<b>12 Sessions</b>
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**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

<b>Module 4</b>	<b>Data Visualization</b>	<b>Lecture</b>	<b>Lecture &amp; Management Games</b>	<b>12 Sessions</b>
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**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 - MSExcel

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

## Reference

### Text book

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.techtargget.com/searchenterpriseai/definition/AI-Artificial-Intelligence>
2. R2: [https://noteslearning.com/artificial\\_intelligence/](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.

<b>Catalogue prepared by</b>	Dr. B. Upendra Rao
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS held on 5 <sup>th</sup> June2025

<b>Date of Approval by the Academic Council</b>	25th July 2025
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<b>Course Code:</b> <b>CBS3035</b>	<b>Course Title: Entrepreneurship and Business Ethics.</b> <b>Type of Course: School Core Course</b>	<b>L-T-P-C</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	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.					
<b>Course Objective</b>	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.			
<b>Course Outcomes</b>	On successful completion of the course the students shall be able to: CO1: Recognize and assess business opportunities and entrepreneurial potential. CO2: Design sustainable business models. CO3: Apply ethical decision-making frameworks in entrepreneurial scenarios. CO4: Navigate funding, growth, and regulatory challenges with integrity. CO5: Analyze real-world case studies to draw lessons in business ethics and entrepreneurship.			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Foundations of Entrepreneurship</b>	<b>Assignment/ Quiz</b>	<b>Numerical solving Task</b>	<b>12 Sessions</b>
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				
<b>Module 2</b>	<b>Building &amp; Managing the Venture</b>	<b>Assignment/ Quiz</b>	<b>Memory Recall based Quizzes</b>	<b>12 Sessions</b>
<b>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</b>				
<b>Module 3</b>	<b>Introduction to Business Ethics</b>	<b>Assignment/ Quiz</b>	<b>Memory Recall-based Quizzes</b>	<b>12 Sessions</b>

<b>Definition and importance</b> 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.				
<b>Module 4</b>	<b>Business Ethics in the Entrepreneurial Context</b>	<b>Assignment/ Quiz</b>	<b>Numerical solving Task</b>	<b>12 Sessions</b>
<b>Ethical theories and application in business</b> 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.				
<b>Module 5</b>	<b>Case Studies and Contemporary Issues.</b>	<b>Assignment/ Quiz</b>	<b>Numerical solving Task</b>	<b>12 Sessions</b>
<b>Ethical analysis of start-up successes and failures (e.g., Theranos, FTX, Patagonia, TOMS)</b> 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				
<b>Targeted Application &amp; Tools that can be used:</b> 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)				



<b>Project Work/ Assignment:</b>
<ol style="list-style-type: none"><li>1. <b>Article Review:</b> Students will review and present articles on topics like currency crises or cross-border investments.</li><li>2. <b>Presentation:</b> Group presentations on foreign exchange instruments or multinational case studies.</li></ol>
<b>Text Book(s):</b>
<ol style="list-style-type: none"><li>1. Hisrich, R.D., Peters, M.P., &amp; Shepherd, D.A. – Entrepreneurship, McGraw-Hill Education.</li></ol>
<b>Reference Book (s):</b>
<ol style="list-style-type: none"><li>1. Barringer, B.R. &amp; Ireland, R.D. – Entrepreneurship: Successfully Launching New Ventures, Pearson.</li><li>2. Boatright, J.R. – Ethics and the Conduct of Business, Pearson.</li><li>3. Taneja, S. – Entrepreneurship Development, Galgotia Publishing.</li><li>4. Kuratko, D.F. – Entrepreneurship: Theory, Process, and Practice, Cengage.</li></ol>
<b>Online Resources (e-books, notes, ppts, video lectures etc.):</b>
<ul style="list-style-type: none"><li>• Startup India: <a href="https://www.startupindia.gov.in">https://www.startupindia.gov.in</a></li><li>• Niti Aayog Startup Reports</li><li>• UN Global Compact – Business Ethics Resources</li><li>• Harvard Business Review (HBR) articles on ethics and entrepreneurship</li><li>• MIT OpenCourseWare: Entrepreneurship &amp; Innovation</li></ul>

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.

Catalogue prepared by	Dr. Akhil Menon
Recommended by the Board of Studies on	6 <sup>th</sup> BOS held on 5 <sup>th</sup> June2025
Date of Approval by the Academic Council	25th July 2025

### Program Core Courses

Course Code: <b>CBS1021</b>	Course Title: <b>Fundamentals of Financial Accounting.</b> Type of Course: Program Core	<b>L- T - P- C</b>	3	1	0	4
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The goal of this course is to enable students to understand the basics of financial accounting					

<b>Course Out Comes</b>	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: To discuss and explain key Accounting Concepts and Conventions.</p> <p>CO2: To maintain Books of Accounts and record transactions.</p> <p>CO3: To Understand the importance of special journals.</p> <p>CO4: To prepare financial statements from trial balance.</p>			
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of Basics of Financial Accounting and attain Employability through Problem Solving Methodologies.			
<b>Course Content:</b>	Fundamentals of Financial Accounting			
<b>Module 1</b>	Introduction to Financial Accounting.	MCQs/Case Stud	Solving problems	<b>14</b>
Topics: Meaning and Objectives of Financial Accounting, Types of Accounting, Users of Financial Statements, Types of Business Entities, Define and Understand the Accounting Concepts of Money Measurement, Business Entity, Going Concern, Matching, Accounting Period, Double-Entry Concept, Cost Concept, Full Disclosure, Define and Understand the Accounting Conventions of Convention of Consistency, Conservatism, Disclosure and Materiality.				
<b>Module 2</b>	Double-entry Accounting, Subsidiary Books & Trial balance.	MCQs/Case Study	-Solving problems	<b>16</b>
Topics: Double-Entry Accounting, Ledger Accounts, Books of Prime Entry and Journals, the Accounting Equation. Accounting cycle				
<b>Module 3</b>	Subsidiary Books and cash book	MCQs/Case Study	-Solving problems	<b>16</b>

**Topic:** Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Cash Book. Preparing a Bank Reconciliation Statement (Simple problems) (Simple meaning and nature of Bills Receivable Book, Bills Payable Book, Journal Proper.) Preparation of Trial Balance, Errors which can and cannot be located by a Trial Balance. Concept, Need and Factors affecting Depreciation, Depreciation Methods (Original cost method and Diminishing Balance Method). Accounting Treatment of Depreciation

<b>Module 4</b>	Financial Statements	MCQs/Case Study	-Solving problems	<b>14</b>
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Topics: Preparation of Trading And Profit & Loss from the Trial Balance, Preparation of Balance Sheet (Sole proprietorship only), Adjustment Entries Relating to Outstanding Expenses, Prepaid Expense, Accrued Income, Provisions, Interest on Capital and Drawing.

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

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

1. Assignments – Case studies on Basic accounting principles, financial statements.

**Reference:**

**Text book**

1. DK Goel, Rajesh Goel, Shelly Goel -Basic Accounting, Arya Publication, New Delhi.
2. S.N.Maheswari Introduction to Accounting, Vikas Publishing House, New Delhi.

**Reference :**

**PU library link**

<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/ARA-09-2021-0177/full/html>

<https://www-emerald-com-presiuniv.knimbus.com/insight/search?q=book+keeping+and+accounting&showAll=true>

**E resources:**

NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.	
<b>Topics relevant to EMPLOYABILITY:</b> <b>Experiential Learning Techniques.</b> This is attained through assessment component mentioned in course handout.	
<b>Catalogue prepared by</b>	Dr. SHANKARGOUDA B. LAKKANGOUDR
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS held on 5 <sup>th</sup> June 2025.
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>CBS1029</b>	<b>Course Title: Fundamentals of Business Analytics</b> <b>Course Type: Program Core Course</b>	<b>L- T - P- C</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	The course introduces students to the concepts of data driven decision making and making them capable of performing basic business analytics using excel. This involves hands on lab exercises using Microsoft excel.					

<b>Course Out Comes</b>	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Relate to need for data driven decision making, Analytical cycle and Hierarchy of information user.</p> <p>CO2: Demonstrate working knowledge of MS Excel including formatting of worksheets and perform actions necessary to format cells, numbers, dialog box, borders, background color and font of data in MS Excel.</p> <p>CO3: Get introduced to Power Query, understand its environment and its interaction with SQL.</p> <p>CO4: Display an understanding of the various formulae in Excel and their application to data, use of advanced search functions like VLOOKUP and other statistical functions.</p> <p>CO5 : Create, format, sort, filter, modify and summarize Pivot Tables and Pivot Charts.</p>			
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of <b>Fundamentals of Business Analytics</b> and attain <b>Employability</b> through <b>Experiential Learning techniques</b> .			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Monetizing data to drive business decisions</b>		-	<b>15 Sessions</b>
Topics: Need for data driven decision making - Solving the business problem using Analytics - Overview of Analytical cycle and Hierarchy of information user - The Complete BA professional - Understand BA roles and Responsibilities - Identify the Popular BA Tools.				
<b>Module 2</b>	<b>Organizing data with Excel</b>		-	<b>10 sessions</b>
Topics: Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box - Add a Border, background Color - Change the Font, Font Size, Font Color - Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations - Format as Text Bold, Underline, or Italicize - Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center - Apply a Style, Using Format Painter, Clear Formats - Structuring the workbook - Cut, Copy, and Paste Cells - Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information - Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns				

or Rows, Hide a Worksheet - Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar.				
<b>Module 3</b>	<b>Searching and Combining Data with Power Query</b>		-	<b>10 Sessions</b>
Topics: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables				
<b>Module 4</b>	<b>Performing computations and aggregations using Excel</b>		-	<b>10 sessions</b>
Topics: Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses - Create an Array Formula using the Sum, Average, Count, Min, and Max Functions - Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulas for Errors, Trace Precedents and Dependents - Introduction to functions in Excel - Understanding the Function Wizard - Round a Number - Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count - Find the Square Root - Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP - Using Index: Match, Search and Text- based functions in Excel. Determine the Location of a Value Using INDEX - Perform Date and Time Calculations Using inbuilt financial functions in Excel- Calculate Future Value, Present Value - Calculate Loan Payments, Principal or Interest, Interest Rate - Calculate the Internal Rate of Return - Calculate Straight-Line Depreciation - Calculate Declining Balance Depreciation - Calculate Sum-of-the-Years-Digits Depreciation; Exploring inbuilt statistical functions and tools- Calculate an Average - Calculate a Conditional Average - Calculate the Median or the Mode - Calculate Rank				
<b>Module 5</b>	<b>Working with pivot tables and charts</b>			10 sessions

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

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

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

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

#### Reference

##### Text book

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

#### Reference

- Microsoft Excel Formulas & Functions for Dummies, 4ed; Ken Bluttman; ISBN: 9788126559466
- Excel Data Analysis: Your visual blueprint for creating and analysing data, charts and PivotTables, 3rd Edition; Denise Etheridge; ISBN: 978-1-118-03623-5
- Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; ISBN: 978-1-119-35625-7

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



<b>Catalogue prepared by</b>	Prof. Praisly Thomas
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>CBS2043</b>	<b>Course Title: Application of Business Analytics</b> <b>Course Type: Program Core Course</b>	<b>L- T - P- C</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS1029 – Fundamentals of Business Analytics					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	This course covers the applications of business analytics using Python, helping students to learn to apply statistical to real-world business problems and exploratory data analysis.					

<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: CO1: Introduction to Python through installation, basic numerical and string expressions, listing and formatting. CO2: Understand conditional logic, branching and iteration. CO3: Understand dependent libraries usage, basic graphing and statistical analysis using graphs in Python. CO4: Interpret and work with various exception clauses in Python. CO5 : Develop and execute recursive, plotting and searching algorithms using Python.			
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of <b>Application of Business Analytics</b> and attain <b>Employability</b> through <b>Experiential Learning techniques</b> .			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Getting Started with Python</b>		-	<b>9 sessions</b>
Topics: Installing Python, Basic input and output, Variables and assignments, Identifiers, Objects, Numeric types: Floating-point, Arithmetic expressions, Python expressions, Division and modulo", Module basics, Math module, Representing text, String basics, List and Set basics, Common data types summary, Type conversions, Binary numbers, String formatting				
<b>Module 2</b>	<b>Working with Loops and Functions</b>		-	<b>8 sessions</b>
Topics: If-else branches, Equality and relational operators, Boolean operators and expressions, identity operators, Code blocks and indentation, Conditional expressions Loops, While loops, For loops, Nested loops, Break and continue, Loop else, User-defined function basics, Returning values from functions, Reasons for defining functions, Function arguments				
<b>Module 3</b>	<b>Using Python to Handle Data and Exploratory analytics in Python</b>		-	<b>8 Sessions</b>
Topics: Important packages in Python, Data handling in Python, Data cleaning and Treatment, Performing Descriptive statistics in Python, using graphs and plots in python, performing various descriptive statistics in Python-central tendency measure, graphical measures, hypothesis testing, Using graphs and plots in python				
<b>Module 4</b>	<b>Strings, Classes and Exceptions</b>		-	<b>8 sessions</b>

Topics: String slicing, Advanced string formatting, String methods, Splitting and joining strings, The string format method, Classes: Grouping data, Class methods, Class and instance object types, Class constructors, Class interfaces, Class customization, Classes as numeric types, Memory allocation and garbage collection, Handling exceptions using try and except, Multiple exception handlers, Raising exceptions, Exceptions with functions, Using finally to cleanup, Custom exception types				
<b>Module 5</b>	<b>Strings, Classes and Exceptions</b>		-	8 sessions
Topics: Recursive functions, Recursive algorithm: Search, Adding output statements for debugging - Creating a recursive function, Recursive math functions, Recursive exploration of all possibilities - Searching and algorithms, Binary search, O notation, Algorithm analysis, Sorting: Introduction, Selection sort, Insertion sort, Quicksort, Merge sort				
<b>Targeted Application &amp; Tools that can be used:</b> Lab, PPT, Videos and board & Chalk Method				
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</b>				
4. Import given dataset into python and engage various data cleaning techniques to make the 5. Implement a python script to arrange the elements in sorted order using Bubble, Selection, Insertion and Merge sorting techniques				
<b>Reference Text book</b>				
3. Python for Data Science for Dummies; John Paul Mueller, Luca Massaron; ISBN: 9788126557394				
<b>Reference</b>				
1. Core Python Programming, 2ed; Dr.R. Nageswara Rao; ISBN: 9789386052308 2. Machine Learning using Python; Manaranjan Pradhan, U Dinesh Kumar; ISBN: 9788126579907 3. Machine Learning (in Python and R) For Dummies; John Paul Mueller, Luca Massaron; ISBN: 9788126563050				
<b>Topics relevant to EMPLOYABILITY :</b> XXXXXX for <b>Employability through Experiential Learning Techniques.</b> This is attained through assessment component mentioned in course handout.				

<b>Catalogue prepared by</b>	Prof. Praisly Thomas
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

Course Code: <b>CBS2044</b>	Course Title: <b>Data Visualization and Storytelling</b> Course Type: <b>Program Core Course</b>	<b>L-T-P-C</b>	1	1	2	3
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	This course teaches effective data visualization and storytelling using Power BI and Tableau, helping students to learn best practices for creating compelling visualizations, interactive dashboards, and reports to communicate insights to stakeholders.					

<b>Course Out Comes</b>	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Demonstrate knowledge of handling data, gathering data, formatting data and Tools for visualizing data.</p> <p>CO2: Able to create prepare data ready for visualization using Power Query</p> <p>CO3: Develop business KPI dashboards using Microsoft PowerBI</p> <p>CO4: Understand Tableau data visualization architecture and use different components in dashboard preparation</p> <p>CO5 : Create, publish and share Dashboards while using advanced visual analytics in Tableau</p>			
<b>Course objective</b>	<p>The objective of the course is to familiarize the learners with the concepts of <b>Data Visualization</b> and attain <b>Employability</b> through <b>Experiential Learning techniques</b> .</p>			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Telling Stories with Data</b>		-	<b>9 sessions</b>
<p>Topics: Telling stories with data - What to look for in a case study approach - Handling data - Gathering data, Formatting data - Tools for visualizing data - Excel based Tools - Illustration and Mapping tools - Understanding Key Concepts in Business Intelligence - Self-Service Business Intelligence (SSBI)</p>				
<b>Module 2</b>	<b>Data Transformation for Power BI</b>		-	<b>8 Sessions</b>
<p>Topics: Different Data Sources in Power BI Desktop - Loading Data into Power BI - Power BI Interface - Data Cleaning using Power BI query editor - Transform, Clean, Shape, and Model Data - Create and Edit Data Relationship - Working with Cross Filter - DAX vs M Query - Introduction to DAX - Data Types in DAX - DAX Calculations - Measures in DAX - DAX Syntax - Functions and Operators in DAX - DAX Tables and Filters</p>				
<b>Module 3</b>	<b>Data Visualization with Power BI</b>		-	<b>8 Sessions</b>
<p>Topics: Introduction to Visuals In Power BI - Visualization Charts in Power BI - Matrixes and Tables - Slicers and Map Visualizations - Gauges and Single Number Cards - Modifying Colours in Charts And Visuals - Formatting Charts and Visuals -</p>				

Shapes, Text Boxes, and Images - Custom Visuals - Page Layout and Formatting - Bookmarks and Selection Pane - KPI Visuals - Ordering Elements - Grouping and Binning - Using Parameters in Power BI				
<b>Module 4</b>	<b>Business Visualization using Tableau</b>		-	<b>8 Sessions</b>
Topics: Importing data, Creating dashboards from services such as Salesforce, and Google Analytics - Shaping and Transforming Data with Business Calculations - Working with Tableau: Bringing in and Analysing Data- Understanding data connections, Visualizing Data, Data display options, Adding worksheets, Creating Dashboards: building stories with data, Advanced visual analytics, creating calculations, Publishing and sharing dashboards				
<b>Module 5</b>	<b>Interactive Visualization with Tableau</b>		-	8 Sessions
Topics: Filtering Dashboard Parameters, Filtering Data at Views, Creating And Managing Category Hierarchies, Interacting With Parameters, Data Sets, Framework And Process, Donut Charts, Motion Charts, Pareto, Time Series And Predictive Analytics, Python Integration With Tableau, Introduction To Tableau Server, Tableau Online, Sharing Dashboards, Ask Data And Explain Data Features				
<b>Targeted Application &amp; Tools that can be used:</b> Lab, Case Studies, PPT, Videos and board & Chalk Method				
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</b>				
6. Create an interactive PowerBI dashboard for the given HR recruitment and attrition dataset 7. Create an advanced business dashboard for Procurement using Tableau				
<b>Reference Text book</b> 4. Tableau for Dummies; Molly Monsey, Paul Sochan; ISBN: 978-1-119-13483-1 5. Microsoft Power BI Dashboards Step by Step   First Edition   By pearson   Errin O'Connor				
<b>Reference</b> 4. Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer				

5. Data Visualization For Dummies, Mico Yuk, Stephanie Diamond; ISBN: 978-1-118-50292-1	
<b>Topics relevant to EMPLOYABILITY :</b> XXXXXX for <b>Employability through Experiential Learning Techniques</b> . This is attained through assessment component mentioned in course handout.	
<b>Catalogue prepared by</b>	Prof. Praisyl Thomas
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS Dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25 <sup>th</sup> July 2025

Course Code: <b>CBS2030</b>	Course Title: <b>Income Tax Law- I</b> Type of Course: <b>Program Core Course</b>	<b>L-T-P-C</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	The course offers balanced coverage on concepts of Income Tax and computation of Taxable income & Tax Liability of Individuals which helps the students to understand the importance of Tax management and Planning.					
<b>Course Objective</b>	The objective of the course is to familiarize the learners with the concepts of Income Tax and attain Skill Development through Problem Solving Methodologies.					
<b>Course Outcomes</b>	On successful completion of this course the students shall be able to:  <b>CO1:</b> Explain the legal framework of the Indian Income Tax system. (Knowledge)					

	<b>CO2:</b> Determine the residential status of individuals and compute gross total income based on tax incidence. [Apply] <b>CO3:</b> Explain the Exempted Incomes of individuals. (Knowledge) <b>CO4:</b> Calculate taxable salary income, incorporating allowances, perquisites, and deductions. [Apply] <b>CO5:</b> Compute annual value of house property [Apply]			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Introduction to Income Tax.</b>	Assignment/ Quiz		<b>14 Sessions</b>
Topics: Brief history of Indian Income Tax-Legal framework- Types of taxes- Cannons of taxation-Definitions: assessment, assessment year, previous year including exception, assesses, person, income, casual income, gross total income, total income, agricultural income-Scheme of taxation- Meaning and classification of capital and revenue-Tax Rates (Old and New Regimes)				
<b>Module 2</b>	<b>Residential status of Individuals.</b>	Assignment/ Quiz	Numerical solving Task	<b>11 Sessions</b>
Topics: Residential status of an individual's-Determination of residential status- Incidence of tax- Problems on computation of Gross Total Income.				
<b>Module 3</b>	<b>Exempted incomes.</b>	Assignment/ Quiz	Memory Recall-based Quizzes	<b>5 Sessions</b>
Topics: Introduction, exempted incomes U/S 10 (Only in the hands of individuals)				
<b>Module 4</b>	<b>Income from salary.</b>	Assignment/ Quiz	Numerical solving Task	<b>18 Sessions</b>
Topics: Meaning-Definitions-Basis of charge-Advance salary-Arrears of salary, All allowances, Perquisites-Profits in lieu of salary-Provident fund-Gratuity-Commutation of pension-Encashment of earned leave-Deductions from salary U/S 16, problems on computation of salary income.				
<b>Module 5</b>	<b>Income from house property.</b>	Assignment/ Quiz	Numerical solving Task	<b>12 Sessions</b>



Topics: Basis of charge- Deemed owners-Exempted income from house property-Composite rent-Annual value- Determination of Annual value-Treatment of unrealized rent- Loss due to vacancy- Deductions from Annual Value U/S 24- Problems on computation of income from house property.

**Targeted Application & Tools that can be used:**

Advanced Excel.

Central Government E filing portal.

**Project Work/ Assignment:**

1. Preparation of List of Exempted incomes under Income Tax Act 1961.
2. Computation of Income from Salaries.
3. Computation of Income from House property.

**Text Book(s):**

1. Dr. Viond k. singhania-direct taxes-law and practices, taxmann publication.

**Reference Book (s):**

1. Mehrotra H.C and T.S. Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.

### 3. Bhagawathi Prasad, Direct Taxes.

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

- [https://www-jstor-org-presiuniv.knimbus.com/stable/2381835?searchText=income+tax+basics&searchUri=%2Faction%2FdoBasicSearch%3FQuery%3Dincome%2Btax%2Bbasics%26so%3Drel&ab\\_segments=0%2F5YC-6451%2Ftest&refreqid=fastly-default%3A12f34362ac4671e482282ee02017c0df&seq=2#metadata\\_info\\_tab\\_contents](https://www-jstor-org-presiuniv.knimbus.com/stable/2381835?searchText=income+tax+basics&searchUri=%2Faction%2FdoBasicSearch%3FQuery%3Dincome%2Btax%2Bbasics%26so%3Drel&ab_segments=0%2F5YC-6451%2Ftest&refreqid=fastly-default%3A12f34362ac4671e482282ee02017c0df&seq=2#metadata_info_tab_contents)
- [https://www-jstor-org-presiuniv.knimbus.com/stable/4536882?searchText=income%20tax%20in%20india&searchUri=%2Faction%2FdoBasicSearch%3FQuery%3Dincome%2Btax%2Bin%2Bindia%26so%3Drel&ab\\_segments=0%2F5YC-6451%2Ftest&refreqid=fastly-default%3A199402cd05092760015bef83a9c0c6d0](https://www-jstor-org-presiuniv.knimbus.com/stable/4536882?searchText=income%20tax%20in%20india&searchUri=%2Faction%2FdoBasicSearch%3FQuery%3Dincome%2Btax%2Bin%2Bindia%26so%3Drel&ab_segments=0%2F5YC-6451%2Ftest&refreqid=fastly-default%3A199402cd05092760015bef83a9c0c6d0)

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

<b>Catalogue prepared by</b>	Dr. Akhil Menon
<b>Recommended by the Board of Studies on</b>	6th BoS held on 05/06/2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

Course Code: <b>CBS2031</b>	Course Title: <b>Income Tax Law- II</b> Type of Course: <b>Program Core Course</b>	<b>L-T-P-C</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The course offers balanced coverage on concepts of Income Tax and computation of Taxable income & Tax Liability of Individuals which helps the students to understand the importance of Tax management and Planning.					
Course Objective	The objective of the course is to familiarize the learners with the concepts of Income Tax and attain Skill Development through Problem Solving Methodologies.					
Course Outcomes	On successful completion of this course the students shall be able to:  <b>CO1:</b> Classify allowable and disallowed business/profession expenses under the Income Tax Act [Understand]  <b>CO2:</b> Calculate capital gains/losses. [Apply]  <b>CO3:</b> Compute taxable income from other sources. [Apply]  <b>CO4:</b> Demonstrate the application of loss set-off/carry-forward rules [Apply]  <b>CO5:</b> Compute total income and tax liability for individuals [Apply]					
Course Content:						
Module 1	<b>Profits and Gains from Business Or Profession</b>	Assignment/ Quiz		<b>16 Sessions</b>		
Topics: Meaning and definition of business, profession, and vocation; Expenses expressly allowed – allowable losses; Expenses expressly disallowed; Expenses allowed on a payment basis;						
Module 2	<b>Capital Gains</b>	Assignment/ Quiz	Numerical solving Task	<b>12 Sessions</b>		

Topics: Basis of charge-Capital Assets-Transfer of Capital Assets-Computation of capital gains-Exemptions U/S 54, 54B, 54D, 54EC, 54F, 54GA- Problems on capital gains.				
<b>Module 3</b>	<b>Income from Other Sources.</b>	Assignment/ Quiz	Memory Recall-based Quizzes	<b>8 Sessions</b>
Topics: Incomes taxable under this head- Securities and types of securities- Rules for grossing up- Ex-interest and Cum-interest securities; Bond washing transactions; Problems on income from other sources.				
<b>Module 4</b>	<b>Set off and Carry Forward of Losses and Deductions from Gross Total Income</b>	Assignment/ Quiz	Numerical solving Task	<b>12 Sessions</b>
Topics: Provisions for set-off and carry forward of losses (theory only). Deductions U/S 80C, 80CC, 80CCB, 80D, 80E, 80G, 80GG, 80GGA, and 80U only- Simple problems on 80G only				
<b>Module 5</b>	<b>Income Tax Authorities And Assessment Of Individuals</b>	Assignment/ Quiz	Numerical solving Task	<b>12 Sessions</b>
Topics: Powers and functions of CBDT, CIT, and AO, Assessment -Types of Assessment-Computation of total income and Tax liability of an Individuals (Problems based on under old regime and in case of Income from salary and HP – computed income may be given).				
<b>Targeted Application &amp; Tools that can be used:</b>  Advanced Excel.  Central Government E filing portal.				
<b>Project Work/ Assignment:</b>  1. Preparation of List of Exempted incomes under Income Tax Act 1961. 2. Computation of Income from Salaries.				

3. Computation of Income from House property.

**Text Book(s):**

2. Dr. Viond k. singhanian-direct taxes-law and practices, taxmann publication.

**Reference Book (s):**

4. Mehrotra H.C and T.S. Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
5. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
6. Bhagawathi Prasad, Direct Taxes.

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

- [https://www-jstor-org-presiuniv.knimbus.com/stable/2381835?searchText=income+tax+basics&searchUri=%2Faction%2FdoBasicSearch%3FQuery%3Dincome%2Btax%2Bbasics%26so%3Drel&ab\\_segments=0%2FSYC-6451%2Ftest&refreqid=fastly-default%3A12f34362ac4671e482282ee02017c0df&seq=2#metadata\\_info\\_tab\\_contents](https://www-jstor-org-presiuniv.knimbus.com/stable/2381835?searchText=income+tax+basics&searchUri=%2Faction%2FdoBasicSearch%3FQuery%3Dincome%2Btax%2Bbasics%26so%3Drel&ab_segments=0%2FSYC-6451%2Ftest&refreqid=fastly-default%3A12f34362ac4671e482282ee02017c0df&seq=2#metadata_info_tab_contents)
- [https://www-jstor-org-presiuniv.knimbus.com/stable/4536882?searchText=income%20tax%20in%20india&searchUri=%2Faction%2FdoBasicSearch%3FQuery%3Dincome%2Btax%2Bin%2Bindia%26so%3Drel&ab\\_segments=0%2FSYC-6451%2Ftest&refreqid=fastly-default%3A199402cd05092760015bef83a9c0c6d0](https://www-jstor-org-presiuniv.knimbus.com/stable/4536882?searchText=income%20tax%20in%20india&searchUri=%2Faction%2FdoBasicSearch%3FQuery%3Dincome%2Btax%2Bin%2Bindia%26so%3Drel&ab_segments=0%2FSYC-6451%2Ftest&refreqid=fastly-default%3A199402cd05092760015bef83a9c0c6d0)

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

<b>Catalogue prepared by</b>	Dr. Akhil Menon
<b>Recommended by the Board of Studies on</b>	BoS No: 6th BoS held on 05/06/2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>CBS3079</b>	<b>Course Title: Block Chain Analytics</b> <b>Course Type: Program Core Course</b>	L- T- P- C	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS1017 – Business Statistics					
<b>Anti-requisites</b>	NIL					
<b>Course Description</b>	The course will enable the students to gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making. Students will become familiar with the processes needed to develop, report, and analyze business data. Students will learn how to use and apply Excel and Excel add-ins to solve business problems.					

<b>Course Out Comes</b>	On successful completion of the course, the student shall be able to: CO 1: Recognize the importance of Block Chain. <b>(Knowledge)</b> CO 2: Explain the provisions of techniques and tools. <b>(Comprehension)</b> CO 3: Discuss the AI/ML solutions for various business problems. <b>(Comprehension)</b> CO 4: Identify the provisions that are a part of Data Analysis. <b>(Comprehension)</b> CO5: Identify the ethics of working. <b>(Comprehension)</b>			
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of <b>Block Chain Analytics</b> and attain <b>Employability</b> through <b>Experiential Learning techniques</b> .			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Introduction to Blockchain</b>			<b>6 sessions</b>
Topics: Backstory of Block Chain, What is Block Chain, Centralized vs. Decentralized systems, Layers of Block Chain: Application Layer, Execution Layer, Semantic Layer, Propagation Layer, Consensus Layer, Significance and limitations of Block Chain.				
<b>Module 2</b>	<b>Block Chain functionality</b>			<b>14 sessions</b>
Topics: Lying the block Chain foundation, Cryptography, Game Theory, Block Chain Applications, Scaling Block Chain.				
<b>Module 3</b>	<b>Block Chain for Business</b>			<b>14 sessions</b>
Topics: Block Chain Beliefs, Enterprise Block chain, The trailblazers: Founders, Scope, Motivation, Governance, Block Chain for Good: Reducing Foodborne illnesses, Eliminating Big data breaches, Preventing Counterfeiting, Application of Block chain in various sectors, Top-line growth through Block chain drive and competitive advantage for business.				
<b>Module 4</b>	<b>Implementing Blockchain Analytics in Business</b>			<b>8 sessions</b>

Topics: Aligning Analytics with Business Goals, monetizing data, Exchanging and integrating data effectively, Installing the Blockchain Client, Installing the Test Blockchain.				
<b>Module 5</b>	<b>Professional and Ethical Principles in Block Chain</b>			<b>3 sessions</b>
Topics: Classifying individuals, Identifying criminals, Classifying entities , Predicting behavior, Defining the desired outcome, Examining common privacy laws, Understanding and Satisfying Regulatory Requirements.				
<b>Targeted Application &amp; Tools that can be used:</b> PPT, Videos and board & Chalk Method, MS Office				
<b>Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:</b> 8. Prepare report on aligning blockchain data with real world processes. 9. Problem Solving: Doing a business case on app.				
<b>Text book</b> <b>T1 “Beginning Block Chain”, Bikramaditya Singhal, published by Apress</b>				
Reference R1 “Block Chain for Business”, Nitin Gaur, published by Pearson <b>R2 “A Practical Guide to Block Chain and its Applications”, Parikshit Jain, published by Bloomsburry</b>				
<b>PU library link</b> <a href="https://web.p.ebscohost.com/ehost/pdfviewer/pdfviewer?vid=4&amp;sid=e923f687-b3d3-4193-b116-9234ac295adc%40redis">https://web.p.ebscohost.com/ehost/pdfviewer/pdfviewer?vid=4&amp;sid=e923f687-b3d3-4193-b116-9234ac295adc%40redis</a> <a href="https://web.p.ebscohost.com/ehost/pdfviewer/pdfviewer?vid=6&amp;sid=e923f687-b3d3-4193-b116-9234ac295adc%40redis">https://web.p.ebscohost.com/ehost/pdfviewer/pdfviewer?vid=6&amp;sid=e923f687-b3d3-4193-b116-9234ac295adc%40redis</a>				
<b>Topics relevant to EMPLOYABILITY :</b> XXXXXX for <b>Employability through Experiential Learning Techniques.</b> This is attained through assessment component mentioned in course handout.				



<b>Catalogue prepared by</b>	Prof. Praisyy Thomas
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>CBS3080</b>	<b>Course Title: Storing, Processing and Querying Business Data</b> <b>Type of Course: Program Core Course</b>	<b>L- T -</b> <b>P- C</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	This course covers storing, processing, and querying business data using SQL Server, helping students learn to design and implement database schemas, import and export data, and write advanced SQL queries for data analysis.					
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: CO1: Understand the fundamentals of database systems, including data models, three-schema architecture, and data independence. CO2: Learn the essentials of data warehousing, including data governance, data quality, and data integration. CO3: Develop proficiency in SQL, including creating tables, manipulating data, and using joins and subqueries. CO4: Gain a solid foundation in ETL fundamentals, including extraction, transformation, and loading of data for business use.					

	CO5 : Learn the basics of data mining, including data exploration and data mining techniques for uncovering valuable insights.			
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of <b>Storing, Processing, querying business data</b> and attain <b>Employability</b> through <b>Experiential Learning techniques</b> .			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Database System Concepts</b>		-	<b>10 Sessions</b>
Topics: Introduction of Database – DBMS - Characteristics of database approach - Advantages of DBMS - Data models - Three schema architecture - The external level, the conceptual level and The internal level - Data Independence, Database languages and Interfaces - Roles of Database Administrator - Key-value pair databases - Document databases - Columnar Databases - Graph and spatial databases - Relational Model -Concepts, Characteristics				
<b>Module 2</b>	<b>Essentials of Data warehousing</b>		-	<b>15 sessions</b>
Topics: What is data warehouse - Difference between operational and data warehouse systems - What is a data model - Data warehousing environment - Need for data warehouses - Value of data warehouses - Data management - Data governance Data ownership - Data quality - Data cleaning - Data integration - Types of Data warehouse				
<b>Module 3</b>	<b>SQL Queries</b>		-	<b>15 sessions</b>
Topics: Introduction to SQL - Data types – Constraints - Commands in SQL (Create table, Drop command, Alter command) - Queries in SQL - Statements in SQL (DDL, DML, DCL, DQL, TCL) - Features of SQL - Manipulation of data - Tables in SQL – Joins - Stored Procedures - Sub Query - Correlated Subquery – Views, Indexing the data, Clustered and Non Clustered Index, Bidirectional Index				

<b>Module 4</b>	<b>ETL Fundamentals</b>		-	<b>10 sessions</b>
Topics: Extraction Transformation, Load, Business role of ETL, Testing ETL systems, Information access and delivery, OLAP databases, OLAP implementations				
<b>Module 5</b>	<b>Basics of Data Mining</b>		-	<b>10 sessions</b>
Topics: Basics of Data mining, Introduction to data mining techniques, types of attributes, basics of Data exploration				
<b>Targeted Application &amp; Tools that can be used:</b> Lab, Case Studies, PPT, Videos and board & Chalk Method				
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</b> 10. Develop a data warehouse in SQL Server that integrates and cleanses data from multiple sources, using SQL and ETL techniques to transform the data into a format suitable for analysis. 11. Prepare a case-study to use data mining techniques to improve performance of Sales and Marketing				
<b>Reference Text book</b> 6. SQL The Complete Reference, 3rd Edition, McGraw Hill Education by James Groff, Paul Weinberg, Andy Oppel				
Reference 6. SQL Server 2017 Administration Inside Out   First Edition   Pearson Publication by William Assaf, Randolph West, Sven Aelterman, Mindy Curnutt				
<b>Topics relevant to EMPLOYABILITY :</b> XXXXXX for <b>Employability through Experiential Learning Techniques</b> . This is attained through assessment component mentioned in course handout.				
<b>Catalogue prepared by</b>	Prof. Praisy Thomas			

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

<b>Course Code:</b> <b>CBS3081</b>	<b>Course Title: AI-ML and its Business Applications</b> <b>Type of Course: Program Core Course</b>	<b>L-T-P-C</b>	<b>1-1-2-3</b>
<b>Version No.</b>	1.0		
<b>Course Pre-requisites</b>	CBS2043 – Application of Business Analytics		
<b>Anti-requisites</b>	None		
<b>Course Description</b>	This course introduces the basics of Artificial Intelligence and Machine Learning, including the related models in Python. Students will gain an understanding of supervised and categorical supervised machine learning techniques, segmentation using clustering, and ensemble learning models like Random Forest and Boosting.		

<b>Course Out Comes</b>	<p>On successful completion of the course the students shall be able to:</p> <p>CO1: Understand Artificial Intelligence, its components and influence on business.</p> <p>CO2: Develop an understanding of the role of analytics using forecasting techniques, predictive analytics and leveraging optimization techniques.</p> <p>CO3: Develop an understanding of Supervised and Unsupervised Machine Learning concepts.</p> <p>CO4: Build predictive data models in Python.</p> <p>CO5: Deploy classification and clustering algorithms using Python.</p>			
<b>Course objective</b>	<p>The objective of the course is to familiarize the learners with the concepts of <b>AL – ML and its Application – I</b> and attain <b>Employability</b> through <b>Experiential Learning techniques</b> .</p>			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Introduction to AI</b>		-	<b>10 Sessions</b>
<p>Topics: What is AI, Components of AI, Introduction to ML, Types of ML, Influence of AI-ML on Business, how to get started on Ai, A typical AI &amp; ML process, Introduction to deep learning</p>				
<b>Module 2</b>	<b>Supervised Machine Learning Techniques</b>		-	<b>15 sessions</b>
<p>Topics: Supervised Machine Learning – Basics of linear regression - Working with simple linear regression - Multiple regression - Model building - Non-linear regression - Line estimation - Non-linear models - Line estimation - Application for regression -</p>				

Logistic regression models - Principles of Decision trees - Building Decision trees - Cart, C5.0 and CHAID trees - Prediction by decision trees - Applications of Decision Trees				
<b>Module 3</b>	<b>Categorical Supervised Machine Learning Techniques</b>		-	<b>15 sessions</b>
Topics: Introduction to Bayesian theorem - Bayesian classification models - Application of Bayesian models - Introduction to Support vector Machines - SVM algorithms - Linear support vector machines - Kernel function - Prediction using SVM models				
<b>Module 4</b>	<b>Segmentation using Clustering</b>		-	<b>10 sessions</b>
Topics: Introduction to clustering - Agglomerative Hierarchical clustering - Clustering by similarity aggregation - K- Means clustering - Applications of clustering				
<b>Module 5</b>	<b>Random Forest &amp; Boosting</b>		-	<b>10 sessions</b>
Topics: Ensemble learning and Models - Bagging and Random forest - boosting algorithm - Adaboost - Gradient boosting machines and interpretation				
<b>Targeted Application &amp; Tools that can be used:</b> Lab, PPT, Videos and board & Chalk Method				
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</b>				
12. Develop a machine learning model for predicting customer churn, using supervised machine learning techniques such as logistic regression and decision trees, and validate the model's accuracy using test data.				

13. Build a segmentation model for a customer database, using clustering techniques like K-means, hierarchical clustering, and similarity aggregation. Apply the model to target specific segments with tailored marketing campaigns

#### Reference

#### Text book

1. Data Science and Machine Learning using Python by Dr Reema Thareja, McGraw Hill;

#### Reference

1. Machine Learning with Python for Everyone, by Mark Fenner, ISBN: 978-9353944902
2. Machine Learning, 1e, by Saikat Dutt, Subramanian Chandramouli, Amit Kumar Das | Pearson publications

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

#### Catalogue prepared by

Prof. Praisly Thomas

#### Recommended by the Board of Studies on

6<sup>th</sup> BOS dt. 5<sup>th</sup> June 2025

#### Date of Approval by the Academic Council

25<sup>th</sup> July 2025

Course Code: <b>CBS2029</b>	Course Title: <b>Finance Management</b> Type of Course: <b>Program Core</b>	<b>L- T- P- C</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	This course offers a comprehensive overview of financial management principles, focusing on areas like financial planning, capital structure, cost of capital, and working capital management. It emphasizes practical problem-solving and the application of financial tools for informed decision-making in a dynamic business environment.					
Course objective	The objective of the course is to provide learners with a comprehensive understanding of <b>Financial Management concepts</b> and to <b>develop their skills</b> through the application of <b>numerical problem-solving</b> ."					
Course Outcomes	<p>At the end of the course, the student shall be able to:</p> <p>CO 1: Understand basic concepts of finance and financial management for effective business decision-making. <b>[Understand]</b></p> <p>CO 2: Apply time value of money to evaluate investment decisions. <b>[Apply]</b></p> <p>CO 3: Apply cost of capital and leverage concepts to assess and optimize long-term financing decisions. <b>[Apply]</b></p> <p>CO 4: Apply capital budgeting and dividend decision techniques to evaluate investments and formulate dividend policies. <b>[Apply]</b></p> <p>CO 5: Summarize the importance of working capital and methods for effective management of cash, inventory, and receivables. <b>[Understand]</b></p>					



<b>Course Content:</b>				
<b>Module 1</b>	<b>Introduction to financial management</b>	<b>MCQ</b>	<b>E-Resource Review</b>	<b>12 Sessions</b>
Meaning of Finance – Business Finance – Finance Function – Meaning of Financial Management – Scope and Objectives of Financial Management – Financial Decisions – Role and Functions of Chief Finance Officer – Financial Planning: Meaning, Objectives, Significance – Steps in Financial Planning – Principles of a Sound Financial Planning.				
<b>Module 2</b>	<b>Time Value of Money</b>	<b>Assignment</b>	<b>Numerical Solving Task</b>	<b>10 Sessions</b>
Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling				
<b>Module 3</b>	<b>Capital Structure and Cost of Capital</b>	<b>Article Review</b>	<b>E-Resource Review</b>	<b>12 Sessions</b>
Capital Structure – Meaning – Factors affecting Capital Structure – Optimum Capital Structure-Understanding different sources of long-term financing, Cost of capital-Calculating the cost of debt, preference shares, equity, and overall capital (WACC)				

<b>Module 4</b>	<b>Capital Budgeting &amp; Dividend decisions</b>	<b>Assignment</b>	<b>Numerical Solving Task</b>	<b>16 Sessions</b>
Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Estimation of Project Cash Flows – Capital Budgeting Techniques – Payback Period – Accounting Rate of Return – Net Present Value – Internal Rate of Return – Profitability Index – Practical Problems.				

Meaning and Definition of Dividend – Forms of Dividend – Objectives of dividend decisions – Nature of dividend decisions – Factors influencing the dividend policy – Types of Dividend policy.

<b>Module 5</b>	<b>Working Capital Management</b>	<b>Assignment/MCQ</b>	<b>E-Resource Review</b>	<b>10 Sessions</b>
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Definition of working capital – Types of working capital – Importance of working capital management – Factors affecting working capital – Managing current assets and liabilities – estimation of working capital – operating cycle – Strategies for efficient cash, inventory, and receivables management.

**Targeted Application & Tools that can be used:** The techniques of capital budgeting and other tools are used in real business scenarios for evaluating the investment decisions.

**Project work/Assignment:**

- 1. MCQ:** The students will be given MCQ tests in order to evaluate the depth in which the students have conceived the content of the course.
- 2. Article Review:** At the end of the course, each student or group will be assigned an article related to topics such as capital structure, capital budgeting, or dividend policy. Students must analyze the article using academic and library resources and submit a structured report highlighting key concepts, relevance, and insights.
- 3. Problem-Solving Assignment:** Each student will be assigned a set of numerical problems related to EBIT-EPS analysis, operating and financial leverage, and capital budgeting methods (like NPV, IRR, Payback Period). Students must solve and submit the assignment with proper workings, interpretation of results, and financial recommendations.

**Reference:**

**Textbook:**

**T1:** Khan and Jain, Financial Management, Tata McGraw Hill

**E-Reading / Essential Reading:**

**R1:** R.M. Srivastava: Financial Management – Management and Policy, Himalaya Publishers.

**R2:** Dr. K.V. Venkataramana, Financial Management, SHB Publications.

**Web based resources:**

**W1: Principles of sound financial planning:**

<https://www.cfo.com/accounting-tax/2019/07/the-12-key-principles-of-financial-planning-and-analysis/>

**W2: Types of Leverages:**

<https://www.youtube.com/watch?v=KWQcPpJSkl0>

**PU E-RESOURCES LINK:**

**E1. Financial decisions:**

<https://stec.univ-ovidius.ro/html/anale/RO/2017-2/Section%20V/19.pdf>

**NTPEL VIDEO:**

**Financing Decisions:**

[https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE\\_INDEXED&unique\\_id=RyA2Qk2](https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE_INDEXED&unique_id=RyA2Qk2AVB4)

[AVB4](#)

**Topics relevant to SKILL DEVELOPMENT:** Applying financial theories and techniques to solve real-world financial problems and make informed business decisions for **Skill Development through Problem Solving Methodologies**. This is attained through the assessment components mentioned in the course plan.

<b>Catalogue prepared by</b>	Mr. Mohamed Ali Kuniparambil
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> Board of Studies, 5 <sup>th</sup> June 2025

<b>Date of Approval by the Academic Council</b>	25th July 2025
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<b>Course Code:</b> <b>CBS2047</b>	<b>Course Title: Principles and Practices of Auditing</b> <b>Type of Course: Program Core Course</b>	<b>L-T- P- C</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	This course aims to impart knowledge about the principles and methods of auditing and their applications. It also enables the students to understand the powers and responsibilities of auditors and the valuation of assets and liabilities in the auditing process of various business organizations. The course develops critical thinking, and decision-making skills.					
<b>Course Out Comes</b>	<b>CO1:</b> Explain the fundamental concepts, objectives, and types of auditing. <b>[Understand]</b> <b>CO2:</b> Apply internal control systems and internal check procedures to identify strengths and weaknesses in organizational processes. <b>[Apply]</b> <b>CO3:</b> Apply vouching techniques to verify financial transactions. <b>[Apply]</b>					

	CO4: Assess the verification and valuation processes for various assets and liabilities to ensure compliance with auditing standards. [Apply] CO5: Analyze the roles, responsibilities, and ethical considerations of auditors in limited companies and specialized organizations. [Apply]			
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of <b>Auditing Principles and Practices</b> and attain employability through problem solving methodologies.			
<b>Course content</b>				
<b>Module 1</b>	<b>Introduction to Auditing</b>	<b>Assignment</b>	Memory recall-based questions	<b>12 sessions</b>
Topics: Introduction – Meaning – Definition – Objectives – Differences between Accounting and Auditing – Types of Audits – Advantages of Auditing – Preparation before commencement of new Audit – Audit notebook – Audit working papers – Audit Program. Recent trends in Auditing: Nature & Significance of tax audit – Cost Audit – Management Audit.				
<b>Module 2</b>	<b>Internal Control</b>	<b>E- Resource Review</b>	Review of Research Articles	<b>12 Sessions</b>
Internal Control – Meaning and objectives – Internal Check- Meaning, objectives and fundamental principles – Internal Check as regards: Wage Payments – Cash Sales – Cash. Purchases – Internal Audit: Meaning – Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit				
<b>Module 3</b>	<b>Vouching</b>			<b>12 Sessions</b>
Meaning – Definition – Importance – Routine Checking and Vouching – Voucher – Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sales of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure. verification and valuation of different items.				
<b>Module 4</b>	<b>Verification and Valuation of Assets and Liabilities</b>			<b>12 Sessions</b>

Meaning and Objectives of verification and valuation – Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Plant & Machinery, Goodwill – Investments – Stock in Trade – Liabilities: Bills Payable – Sundry Creditors – Contingent Liabilities.

<b>Module 5</b>	<b>Audit of Limited Companies and Others</b>			<b>12 Sessions</b>
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Company Auditor – Appointment – Qualification – Powers – Duties and Liabilities – Professional Ethics of an Auditor – Audit of Educational Institutions – Audit of Insurance Companies – Audit of Cooperative societies.

**Targeted Application & Tools that can be used:**

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

1. Prepare report on recent trends in Auditing.
2. Assignment & Presentation
3. Article review
4. Case study

**Reference**

**Text book**

1. CA Pankaj Garg, Audit and Assurance, 12th edition, Taxmann Publication 2023

**Reference**

1. D. P. Jain, Auditing, New Delhi: Konark Publishers Pvt. Ltd 2018.
2. R.G Saxena, Principles and Practices of Auditing, Himalaya Publication House.
3. Practical Auditing, B.N.Tandon, Sultan Chand and Co., New Delhi.

**PU library link**

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

E resources:

1. <https://presiuniv.knimbus.com/openFullText.html?DP=http://ieeexplore.ieee.org/document/1427334/>
2. [https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE\\_BASED&unique\\_id=NIFTEM\\_CUSTOM\\_1\\_2](https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=NIFTEM_CUSTOM_1_2)

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

[https://onlinecourses.swayam2.ac.in/cec25\\_cm11/preview](https://onlinecourses.swayam2.ac.in/cec25_cm11/preview)

**Topics relevant to EMPLOYABILITY:** Students shall be able to understand the auditing and its procedures for limited companies and others. This is attained through assessment component mentioned in course handout

Catalogue prepared by	Ms. Nithyashree R
Recommended by the Board of Studies on	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
Date of Approval by the Academic Council	25 <sup>th</sup> July 2025

**Specialization Courses**  
**Basket - Accounting and Taxation**

Course Code: <b>CBS3056</b>	Course Title: <b>Accounting Applications and Software</b> Type of Course: <b>Specialization Course</b>	L-T-P- C	1	1	2	3
Version No.	1.0					
Course Pre-requisites	CBS1021 - Fundamentals of Financial Accounting					



Anti-requisites	None
Course Description	This course provides a comprehensive introduction to computerized accounting systems, focusing on industry-standard software like Tally ERP 9/ TallyPrime and Microsoft Excel. Students will learn to perform accounting operations, generate financial reports, and ensure data integrity while adhering to GAAP principles. The curriculum balances theoretical concepts with hands-on practice, covering voucher entry, ledger management, inventory tracking, GST compliance, and automation. By the end of the course, students will be proficient in using accounting software for real-world business scenarios, including financial analysis and troubleshooting common technical issues.
Course Objective	<ol style="list-style-type: none"> <li>1. Introduce students to accounting software (Tally, Excel) and their role in modern business environments.</li> <li>2. Develop skills to perform core accounting tasks (vouchers, ledgers, reports) using Tally ERP 9.</li> <li>3. Address data integrity, security risks, and integration challenges in accounting systems.</li> <li>4. Enable students to generate and interpret financial statements for business analysis.</li> </ol>
Basic skill sets required for the laboratory:	<p>The students shall be able to develop:</p> <ol style="list-style-type: none"> <li>1. An attitude of enquiry.</li> <li>2. Confidence and ability to tackle new problems.</li> <li>3. Ability to interpret events and results.</li> <li>4. Ability to work as a leader and as a member of team.</li> <li>5. Assess errors and eliminate them.</li> <li>6. Observe and measure physical phenomenon.</li> <li>7. Write Reports.</li> <li>8. Select suitable equipment, instrument and materials.</li> </ol>

	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. 13. 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"> <li>1. Explain the functions of accounting software and spreadsheet tools in automating financial processes.</li> <li>2. Demonstrate proficiency in recording transactions, managing ledgers, and generating vouchers in Tally ERP 9.</li> <li>3. Identify and resolve data security, power failures, and integration issues in accounting systems.</li> <li>4. Prepare and customize financial reports (P&amp;L, Balance Sheet) to support business decision-making.</li> </ol>			
Course Content:				
Module 1	Foundations of Accounting Software	Assignment		15 Sessions
<ul style="list-style-type: none"> <li>• Lecture:               <ul style="list-style-type: none"> <li>◦ Introduction to accounting software (Tally, QuickBooks, Zoho Books).</li> <li>◦ Role of spreadsheets (Excel) in accounting: Formulas, PivotTables, Data Validation.</li> <li>◦ GAAP principles and double-entry system.</li> </ul> </li> <li>• Tutorial:               <ul style="list-style-type: none"> <li>◦ Comparative analysis of manual vs. computerized accounting.</li> <li>◦ Case study: Small business accounting needs.</li> </ul> </li> <li>• Practical:               <ul style="list-style-type: none"> <li>◦ Basic company setup in Tally ERP 9.</li> <li>◦ Excel exercises: Creating ledgers using SUMIF, VLOOKUP.</li> </ul> </li> </ul>				

Module 2	Core Operations in Tally ERP 9	Assignment		15 Sessions
<ul style="list-style-type: none"> <li>• Lecture: <ul style="list-style-type: none"> <li>◦ Company creation, groups, sub-groups, and ledger management.</li> <li>◦ Voucher types (Payment, Receipt, Sales, Purchase) and customization.</li> <li>◦ Inventory basics: Stock items, godowns.</li> </ul> </li> <li>• Tutorial: <ul style="list-style-type: none"> <li>◦ Troubleshooting common data entry errors.</li> <li>◦ Scenario-based voucher recording (e.g., partial payments).</li> </ul> </li> <li>• Practical: <ul style="list-style-type: none"> <li>◦ Hands-on: Recording transactions for a sample business.</li> <li>◦ GST-compliant invoice generation.</li> </ul> </li> </ul>				
Module 3	Advanced Accounting & Security	Assignment		15 Sessions
<ul style="list-style-type: none"> <li>• Lecture: <ul style="list-style-type: none"> <li>◦ Data integrity and security (backup, user access controls).</li> <li>◦ legal compliance, data privacy laws (e.g., IT Act, GDPR basics in India context).</li> <li>◦ Include audit trail importance and statutory requirements in accounting software.</li> <li>◦ Advanced Excel tools for auditing (Trace Precedents, Error Checking).</li> <li>◦ Integration of Tally with banking software/Excel.</li> </ul> </li> <li>• Tutorial: <ul style="list-style-type: none"> <li>◦ Group discussion: Mitigating power/virus-related risks.</li> </ul> </li> <li>• Practical: <ul style="list-style-type: none"> <li>◦ Exporting Tally data to Excel for analysis.</li> <li>◦ Simulating data corruption and recovery.</li> </ul> </li> </ul>				
Module 4	Financial Reporting & Automation	Assignment		15 Sessions
<ul style="list-style-type: none"> <li>• Lecture:</li> </ul>				

- Generating financial statements (Trial Balance, P&L, Balance Sheet).
- Customizing reports for stakeholders.
- Automation: Recurring entries, batch processing.
- Tutorial:
  - Interpreting financial reports for decision-making.
- Practical:
  - Capstone project: Full accounting cycle for a mock business.
  - Excel dashboards for financial analysis.

List of Laboratory Tasks:

Targeted Application & Tools that can be used:

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

Text Book

1. K. Kiran Kumar, Tally ERP 9

References

- Tally ERP 9 Made Simple (Kogent Solutions)
- Excel for Accountants (Conrad Carlberg)
- The ABCs of Microsoft Office (Guy Hart Davis)

Online learning resources:

- 1.

Topics relevant to “SKILL DEVELOPMENT”:

Topics relevant to “ENVIRONMENT AND SUSTAINABILITY”:

Catalogue prepared by

Recommended by the Board of Studies on 6<sup>th</sup> BOS dt. 5<sup>th</sup> June 2025

Date of Approval by the Academic Council	25th July 2025
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Course Code: <b>CBS3057</b>	Course Title: <b>Advanced Accounting</b> Type of Course: <b>Specialization Course</b>	L-T- P- C	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS1021- Fundamentals of Financial Accounting					
<b>Anti-requisites</b>	<b>Nil</b>					
<b>Course Description</b>	The objective of the course is to develop a comprehensive understanding of various accounting treatments in a particular business arrangement. The course covers accounting treatment of banking companies, insurance companies, inflation and investment accounting. This course will enable students to be familiar with the process and preparation of accounts of different types of organizations.					
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: CO1: Apply the provisions of the Banking Regulation Act, 1949 to prepare final accounts for banking companies (Apply) CO2: Prepare revenue accounts and balance sheets for life and general insurance companies. (Apply) CO3: Adjust financial statements using Current Purchasing Power (CPP) and Current Cost Accounting (CCA) methods to reflect inflationary impacts. (Apply) CO4: Analyze investment transactions to value investments and prepare accurate financial reports. (Apply)					
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of <b>Advanced Accounting</b> and attain <b>Employability</b> through Problem Solving Methodologies.					
<b>Course Content:</b>						

<b>Module 1</b>	<b>Accounts of Banking companies</b>	<b>Participative learning</b>	<b>Group presentation on the provisions of banking regulation act 1949</b>	<b>10 Sessions</b>
Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.				
<b>Module 2</b>	<b>Accounts of insurance companies</b>	<b>Participative learning</b>	<b>Group discussion on accounting concepts of insurance companies</b>	<b>11 Sessions</b>
Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.				
<b>Module 3</b>	<b>Inflation accounting</b>	<b>Experiential Learning</b>	<b>Preparation of inflation account</b>	<b>12 Sessions</b>
Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).				
<b>Module 4</b>	<b>Investment accounting</b>	<b>Participative Learning</b>	<b>Case study analysis on an organization's investment accounts</b>	<b>12 Sessions</b>
Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems				
<b>Targeted Application &amp; Tools that can be used:</b> PPT, Videos and board & Chalk Method				
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</b> 14. Assignment 1: Written assignment on a case study on an organization's investment avenues and its accounting process. 15. Assignment 2: Report on the experiential Learning activity on preparation of inflation accounts of a selected business organization.				
<b>Reference</b>				

<b>Textbook</b>	
1. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers	
<b>Reference</b>	
1. R L Gupta, Advanced Accountancy, Sultan Chand	
2. Shukla and Grewal, Advanced Accountancy, S Chand	
3. Jawaharlal, Managerial Accounting, HPH	
<b>PU library link</b>	
1. <a href="https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JIABR-10-2019-0206/full/html">https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JIABR-10-2019-0206/full/html</a>	
2. <a href="https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MEDAR-12-2017-0253/full/html-">https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MEDAR-12-2017-0253/full/html-</a>	
<b>Topics relevant to EMPLOABILITY : XXXXXX for EMPLOABILITY through Problem Solving methodologies . This is attained through assessment component mentioned in course handout.</b>	
<b>Catalogue prepared by</b>	Monica S
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

Course Code: <b>CBS3058</b>	Course Title: <b>Tax planning and Administration</b>	<b>L- T- P- C</b>	3	0	0	3
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	Type of Course: <b>Specialization Course</b>					
Version No.	1.0					
Course Pre-requisites	Income Tax Law – I CBS2030; Income Tax Law – II CBS2031					
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	On successful completion of the course the students shall be able to: CO1: Describe the concept of corporate tax planning CO2: Explain the methods of tax planning CO3: Summarize the treatment of income from house property CO4: Explain the sources of long term capital gain CO5 : Illustrate the types of tax management practice					
Course objective	The objective of the course is to familiarize the learners with the concepts of Tax planning and Administration and attain Employability through Problem Solving Methodologies					
Course Content:						
Module 1	Corporate tax planning			9 Sessions		
Topics: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning.						
Module 2	Methods of tax planning			9 sessions		



Topics: Recognized methods of Tax Planning Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.				
<b>Module 3</b>	<b>House Property</b>			<b>9 Sessions</b>
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				
<b>Module 4</b>	<b>Long term capital</b>			<b>9 Sessions</b>
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				
<b>Module 5</b>	<b>Tax Management</b>			<b>9 Sessions</b>
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				
<b>Targeted Application &amp; Tools that can be used:</b> PPT, Videos and board & Chalk Method				
<b>Reference</b>				
<b>Text book</b>				
2. Dr. Vinod K. Singhania, Direct Taxes-Law and Practices, Taxmann Publication.				
<b>Reference</b>				
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.				
<b>PU library link</b>				

<https://presiuniv.knimbus.com/openFullText.html?DP=https://open.umn.edu/opentextbooks/textbooks/323>

E resources:

[https://onlinecourses.swayam2.ac.in/cec23\\_cm09/preview](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.

<b>Catalogue prepared by</b>	Dr. Amit Saha
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> CBS3059	<b>Course Title: Costing Techniques for Managerial Decisions</b> Type of Course: <b>Specialization Course</b>	L- T - P- C	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS2012 – Cost Accounting					
<b>Anti-requisites</b>	Nil					
<b>Course Description</b>	The course is quantitative in nature and will help the students to gain insights about types of costing and its applicability in business.					

<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: CO1: Explain the concepts of Process costing CO2: Describe service costing CO3: Summarize the methods of activity based costing CO4: illustrate balanced score card approach of costing CO5 : Explain the practice of cost audit			
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of Costing techniques for Managerial decisions and attain Employability through Problem Solving Methodologies			
<b>Course Content:</b>				
<b>Module 1</b>	Job and Process Costing			<b>9 sessions</b>
Topics: Job costing – Batch costing – Contract costing – Profit from uncompleted – Cost plus contract – Contract with Escalation clause. Process costing – Normal and Abnormal Losses and Gains- WIP with Equivalent Production (FIFO method only) – Joint Product and By Product (Simple Problems)				
<b>Module 2</b>	Service Costing			<b>9 sessions</b>
Topics: Service Costing – Costing in different undertakings - Transport costing - Hotel costing – Hospital costing – Pricing Decision				
<b>Module 3</b>	Activity Based Costing			<b>9 sessions</b>
Topics: Activity-Based Costing Systems, Cost Hierarchies, Implementing Activity-Based Costing, Implementing, Comparing Alternative Costing Systems, Considerations in Implementing Activity Based Costing Systems, Benefits and Costs of Activity-Based Costing Systems, Behavioral Issues in Implementing Activity-Based Costing Systems, Activity-Based Management, Pricing and Product-Mix Decisions, Cost Reduction and Process Improvement Decisions, Design Decisions, Planning and Managing Activities, Activity-Based Costing and Department Costing Systems, ABC in Service and Merchandising Companies				
<b>Module 4</b>	Balance Scorecard – Quality and Time			<b>9 sessions</b>

Quality as a Competitive Tool, The Financial Perspective: The Costs of Quality - The Internal Business-Process Perspective: Analyzing Quality Problems and Improving Quality- Weighing the Costs and Benefits of Improving Quality - Evaluating a Company's Quality Performance - Relevant Revenues and Costs of Delays-Balanced Scorecard and Time-Based Measures				
<b>Module 5</b>	<b>Cost Audit</b>			<b>9 sessions</b>
Topics: Cost Record and Audit Report Rules - Assurance Standards - appointment of cost auditor - Management Reporting under Cost Audit - Internal Audit –techniques and procedures - Operational Audit- techniques and procedures - Special report for banks, shareholders Evaluation of internal control system, budgetary control system, inventory control system, management information system - Management Audit- concepts, procedures.				
<b>Reference</b> <b>Text book</b> <ol style="list-style-type: none"> <li>1. Horngren, Data, Foster,(2015), Cost Accounting – A Managerial Emphasis,15thEdition, MBA Page 67 2. Pearson Education, India</li> <li>2. Raiborn, Kinney, (2013), Cost Accounting Principles, 9thEdition, Cengage Learning</li> </ol>				
Reference <ol style="list-style-type: none"> <li>1. S.P. Jain, K. L. Narang,(2012), Cost Accounting Principles and Practice, 18thEdition, Kalyani Publishers, India.</li> </ol> <b>PU library link</b> <a href="https://doaj.org/article/0eb6aee9089045298109fde5634543cc">https://doaj.org/article/0eb6aee9089045298109fde5634543cc</a> <b>E resources:</b> <a href="https://archive.nptel.ac.in/courses/110/101/110101132/">https://archive.nptel.ac.in/courses/110/101/110101132/</a>				
<b>Topics relevant to EMPLOYABILITY: Employability through Problem Solving Methodologies.</b> This is attained through assessment component mentioned in course handout.				
<b>Catalogue prepared by</b>	Dr. Thoufeeq			

<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BoS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>CBS3060</b>	<b>Course Title: Financial Reporting Standards</b> <b>Type of Course: Specialization Course</b>	<b>L- T-P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS1021 – Fundamentals of Financial Accounting					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	This course introduces students to the framework, application, and interpretation of financial reporting standards, with a particular focus on Indian Accounting Standards (Ind AS) and International Financial Reporting Standards (IFRS). It aims to enhance the learner's understanding of the recognition, measurement, and disclosure requirements of key accounting standards, equipping them with analytical and practical skills relevant for careers in accounting and finance.					

<b>Course Outcomes</b>	<b>On successful completion of the course, the students shall be able to:</b>  CO1: Recall the structure and objectives of financial reporting frameworks.  CO2: Explain key accounting standards and their conceptual basis.  CO3: Apply specific financial reporting standards in the preparation and presentation of financial statements.  CO4: Analyse the implications of adopting Ind AS/IFRS in corporate reporting.			
<b>Course objective</b>	This course is designed to improve the learner's <b>EMPLOYABILITY SKILLS</b> by using <b>PARTICIPATIVE LEARNING</b> Techniques of Class Presentation and Case Study.			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Conceptual Framework and Regulatory Environment</b>	<b>Assignment</b>		<b>12 Sessions</b>
<b>Topics:</b> Introduction – Objectives and qualitative characteristics of financial reporting – Indian GAAP vs. Ind AS vs. IFRS – Structure of IASB and IFRS Foundation – Framework for preparation and presentation of financial statements – Regulatory framework in India (MCA, ICAI, SEBI).				
<b>Module 2</b>	<b>Key Ind AS and IFRS – Recognition and Measurement</b>	<b>Case Study</b>		<b>11 Sessions</b>
<b>Topics:</b> Ind AS 16 – Property, Plant and Equipment - Ind AS 38 – Intangible Assets - Ind AS 2 – Inventories - Ind AS 115 – Revenue from Contracts with Customers - Ind AS 116 – Leases				

<b>Module 3</b>	<b>Financial Instruments and Fair Value Reporting</b>	<b>Assignment</b>		<b>11 Sessions</b>
<b>Topics:</b> Ind AS 109 – Financial Instruments: classification and measurement - Ind AS 32 – Presentation of Financial Instruments - Ind AS 113 – Fair Value Measurement - Hedge accounting and impairment - Disclosures under Ind AS 107				
<b>Module 4</b>	<b>Presentation and Disclosures in Financial Reporting</b>	<b>Group Discussions</b>		<b>11Sessions</b>
Ind AS 1 – Presentation of Financial Statements - Ind AS 10 – Events after the Reporting Period - Ind AS 8 – Accounting Policies, Changes in Estimates and Errors - Segment Reporting (Ind AS 108) - Recent developments and convergence with global standards				
<b>Targeted Application &amp; Tools that can be used: -</b>				
<b>Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:</b> Assignment 1: Class Presentation on comparison of Ind AS and IFRS.  Assignment 2: Case Study on revenue recognition using Ind AS 115.  Assignment 3: Group Discussion on corporate adoption challenges of IFRS				
<b>Text books and Reference books:</b>  T1.D. Chatterjee – Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann Publications				
<b>E-Reading/ Recommended Reading:</b>  <b>R1:</b> T.P. Ghosh – Ind AS: Concepts and Applications, Taxmann. <b>R2:</b> IFRS Foundation – IFRS Standards: Official Pronouncements				

<b>R3:</b> ICAI – Study Material on Ind AS	
<b>R4:</b> D.S. Rawat – Student’s Guide to Ind AS, Taxmann	
<b>R5:</b> Websites: <a href="http://www.ifrs.org">www.ifrs.org</a> , <a href="http://www.icaa.org">www.icaa.org</a>	
<b>Topics relevant to “EMPLOYABILITY SKILLS”:</b> Case Studies on Real-World Corporate Reporting Practices.	
<b>Catalogue prepared by</b>	
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25 <sup>th</sup> July 2025

<b>Course Code:</b> <b>CBS3061</b>	<b>Course Title: Accounting Information Systems</b> <b>Type of Course: Specialization Course</b>	<b>L- T-P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS1021 – Fundamentals of Financial Accounting					



<b>Anti-requisites</b>	None			
<b>Course Description</b>	This course provides an overview basic of concepts and services contents of Accounting and Information systems in an organization. It is targeted at the future managers who are expected to understand the business and accounts implication of Information System. The course focuses on how information technology can be applied to improve their organization.			
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: CO 1: Describe the Information System in Accounting Perspective. (Knowledge) CO 2: Describe the functions of Transaction Processing system. (Knowledge) CO 3: Describe the applicability of Computer Based Accounting systems. (Understand) CO 4: Explain the different methods available Financial and Management reporting systems. (Understand)			
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of <b>Accounting Information System</b> and attain <b>Employability</b> through <b>Problem Solving Methodologies</b> .			
<b>Course Content:</b>				
<b>Module 1</b>	THE INFORMATION SYSTEM: AN ACCOUNTANT'S PERSPECTIVE	Article Review	Data and Information	<b>11 Sessions</b>
Topics: The Information Environment - What Is a System? An Information Systems Framework, AIS Subsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure - Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function. Evolution of Information System Models - The Manual Process Model, The Flat-File Model, The Database Model, The REA Model, Accountants as System Designers, Accountants as System Auditors				
<b>Module 2</b>	<b>TRANSACTION PROCESSING</b>	Discussion	Transaction Cycles	<b>11 Sessions</b>

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

<b>Module 3</b>	<b>COMPUTER-BASED ACCOUNTING SYSTEMS</b>	Participative Learning	Presentation	<b>11 Sessions</b>
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Topics: Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, Update Procedures, Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale (POS) Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI, Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems - PC Control Issues.

<b>Module 4</b>	<b>FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS</b>	Case Study Analysis	Sophisticated Users with Homogeneity	<b>12 Sessions</b>
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Topics: The Financial Reporting System - Sophisticated Users with Homogeneous, Information Needs, Financial Reporting Procedures, Controlling the FRS.

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

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

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

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

<b>Reference</b>	
<b>Text book</b>	
T1. Information system & Computers, R G Saha Himalaya Publishing House	
<b>Reference</b>	
Financial Information Systems William R. Welke	
Management Information System. Gagan Varshney	
<b>PU library link</b>	
<a href="https://presiuniv.knimbus.com/user#/home">https://presiuniv.knimbus.com/user#/home</a>	
<a href="https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JIUC-04-2020-0005/pdfplus/html">https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JIUC-04-2020-0005/pdfplus/html</a>	
<a href="https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html">https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html</a>	
<b>E resources:</b>	
NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.	
<b>Topics relevant to EMPLOABILITY :</b> XXXXXX for <b>EMPLOABILITY through Problem Solving methodologies</b> . This is attained through assessment component mentioned in course handout.	
<b>Catalogue prepared by</b>	Prof. Sai Sushmitha. V
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025

<b>Date of Approval by the Academic Council</b>	25th July 2025
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<b>Course Code:</b> <b>CBS3062</b>	<b>Course Title: Forensic Accounting and Auditing</b> <b>Type of Course: Specialization Course</b>	<b>L-T- P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS2047- Principles and Practices of Auditing					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	This course provides students with an understanding of forensic accounting and auditing practices used in detecting and preventing financial fraud. It explores forensic tools and techniques, legal and ethical dimensions, and the application of auditing standards in forensic investigations. The course prepares students to analyse financial records critically and apply investigative skills in real-world scenarios.					
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: CO 1 Apply forensic accounting principles to identify and analyse financial frauds. (Apply) CO 2 Examine various fraud schemes and assess the regulatory and legal environment. (Analyse) CO 3 Apply auditing procedures and tools in conducting forensic investigations. (Apply) CO 4 Analyse ethical issues and reporting standards in forensic accounting practice. (Analyse)					
<b>Course objective</b>	<ul style="list-style-type: none"> <li>• Understand the fundamentals of forensic accounting and its role in fraud detection and litigation support.</li> <li>• Explore various types of financial fraud and the regulatory framework surrounding forensic audits.</li> <li>• Apply auditing techniques in forensic investigations.</li> <li>• Evaluate ethical and legal considerations in forensic engagements and reporting.</li> </ul>					

<b>Module 1</b>	<b>Introduction to Forensic Accounting and Auditing</b>	Case Study Analysis	Engage students in analyzing case studies showcasing roles and responsibilities of fraud examiners in Forensic accounting.	<b>11 Sessions</b>
<ul style="list-style-type: none"> <li>• Meaning, nature and scope of forensic accounting</li> <li>• Difference between forensic and traditional accounting</li> <li>• Types of forensic engagements</li> <li>• Role of forensic accountant in litigation support and fraud detection</li> <li>• Introduction to forensic auditing</li> <li>• Forensic audit vs statutory audit</li> <li>• Emerging trends in forensic accounting</li> </ul>				
<b>Module 2</b>	<b>Types of Financial Frauds and Regulatory Framework</b>	Problem-Solving Sessions	Conduct problem-solving sessions where students work in pairs and discuss Types of fraud -Accounting Fraud-Asset misappropriation.	<b>12 Sessions</b>
<ul style="list-style-type: none"> <li>• Nature and types of financial frauds (banking, corporate, cyber, insurance, etc.)</li> <li>• Techniques for detecting fraud (data mining, red flags, ratio analysis)</li> <li>• Regulatory and legal framework governing fraud (IPC, CrPC, Companies Act, SEBI norms)</li> <li>• Role of regulatory bodies – RBI, SFIO, ED, CVC, CAG</li> <li>• Prevention of Money Laundering Act (PMLA), Whistleblower policy</li> </ul>				
<b>Module 3</b>	<b>Forensic Auditing Tools and Techniques</b>	Case Study Analysis	Conduct problem-solving sessions where students work in pairs and discuss Fraud risk assessment - Identify fraud risk scenarios.	<b>11 Sessions</b>
<ul style="list-style-type: none"> <li>• Audit techniques and data analytics in forensic engagements</li> <li>• Interviewing and interrogation techniques</li> <li>• Collection and preservation of audit evidence</li> <li>• Computer-Assisted Audit Techniques (CAATs)</li> <li>• Use of Excel, ACL, IDEA in forensic audits</li> <li>• Reporting in forensic audits</li> </ul>				

<b>Module 4</b>	<b>Ethics, Governance, and Reporting in Forensic Practice</b>	Case-Based Analysis:	Conduct problem-solving sessions where students work in pairs and discuss Designing an investigation program.	<b>11 Sessions</b>
<ul style="list-style-type: none"> <li>• Ethical issues in forensic investigations</li> <li>• Professional skepticism and independence</li> <li>• Corporate governance and forensic audit</li> <li>• Reporting standards and format in forensic audits</li> <li>• Case studies on forensic audit reports</li> <li>• Role of expert witness in court proceedings</li> </ul>				
<b>Targeted Application &amp; Tools that can be used:</b> PPT, Videos and board & Chalk Method				
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</b> 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.				
Reference Textbooks and Reference Books: T1: Forensic accounting-John Taylor.  Essential Reading/ Recommended Reading: R1. Forensic Accounting and fraud investigation for Non-experts-Howard Silverstone & Michael Sheetz R2. Forensic Accounting and Fraud Examination-Richard Riley and Joseph T Wells R3. Essentials of Forensic Accounting by Mary- Jo Kranacher R4. Forensic Accounting and Fraud Examination Fourth Edition Tommie W Singleton and Aaron J Singleton. R5. Criminal Financial Investigations-The use of Forensic Accounting Techniques and indirect Methods of Proof. R6. Forensic Accounting and Audit ICAI..				
<b>PU-List of e-Resources:</b>  <a href="https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JFC-03-2022-0068/full/html">https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JFC-03-2022-0068/full/html</a> <a href="https://dl.acm.org/doi/10.1145/3344334">https://dl.acm.org/doi/10.1145/3344334</a>				

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

<https://docs.google.com/document/d/1IWT6S-CbrZRmLEnh0BpMoPUZie6IrWWg1Ydw5vlGO7M/edit>

<https://docs.google.com/document/d/1JTrwjzLQpFTdt0hAlsyrp0HwIIUn90fcKkFejOEZpKs/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.

<b>Catalogue prepared by</b>	Dr. Akhil Menon
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BoS on June 5 <sup>th</sup> , 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

Course Code: <b>CBS3075</b>	Course Title: <b>International Taxation</b>	L-T-P-C	3	0	0	3
Version No.	Type of Course: <b>Specialization Course</b>					
Course Pre-requisites	CBS2030 & CBS2031 - Income Tax Law - I & II					

<b>Anti-requisites</b>	None			
<b>Course Description</b>	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.			
<b>Course Objective</b>	To create the capacity of the stake holder to manage various international tax issues for their practical Life			
<b>Course Outcomes</b>	<p>On successful completion of the course the students shall be able to:</p> <p><b>CO1:</b> Understand the basic concepts and principles of international taxation.</p> <p><b>CO2:</b> Identify the structure, models, and application of tax treaties</p> <p><b>CO3:</b> Understand the basics of transfer pricing concepts</p> <p><b>CO4:</b> Examine international tax dispute resolution mechanisms</p>			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Basic Concepts of International Taxation</b>	Assignment/ Quiz	Numerical solving Task	<b>16 Sessions</b>
<p>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.</p>				



<b>Module 2</b>	<b>Tax Treaties</b>	Assignment/ Quiz	Memory Recall based Quizzes	<b>14 Sessions</b>
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				
<b>Module 3</b>	<b>Transfer Pricing</b>	Assignment/ Quiz	Memory Recall-based Quizzes	<b>16 Sessions</b>
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.				
<b>Module 4</b>	<b>International Tax Dispute Mechanism</b>	Assignment/ Quiz	Numerical solving Task	<b>14 Sessions</b>
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.				
<b>Targeted Application &amp; Tools that can be used:</b>  Google forms Tax stimulation exercises				
<b>Project Work/ Assignment:</b>				

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 , Pettricone 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. Ogley, 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.icaai.org/post.html?post\\_id=14458](https://www.icaai.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.

**Catalogue  
prepared by**

Dr. Yusaf Harun K

<b>Recommended by the Board of Studies on</b>	BoS No:6 <sup>th</sup> BoS held on 05/06/2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>CBS3063</b>	<b>Course Title: Advanced Corporate Accounting</b> <b>Course Type: Specialization Course</b>	<b>L- T- P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS 2027 – Corporate Accounting					
<b>Anti-requisites</b>	NIL					
<b>Course Description</b>	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.					
<b>Course Out Comes</b>	At the end of the course, the student shall be able to: CO 1: Prepare Balance Sheet for Holding Companies CO 2: Calculate the purchase consideration post amalgamation of companies CO 3: Ascertain the financial position post internal reconstruction of companies CO 4: Prepare the Liquidator's Statement of accounts					
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of Advanced Corporate Accounting and attain <b>Employability</b> through <b>Problem Solving Methodologies</b> .					

<b>Course Content:</b>				
<b>Module 1</b>	<b>CONSOLIDATED FINANCIAL STATEMENTS</b>	<b>Case Study</b>	<b>E-Resource Review</b>	<b>10 Sessions</b>
Concept of Holding Company and Subsidiary Company – Purpose of Preparing the Consolidated Financial Statements (AS 21) – Scope of AS 21 – Advantage, Components of Consolidated Financial Statements – Consolidation Procedures (Pre Acquisition Profits (Capital Profit); Post Acquisition Profits (Revenue Profit); Minority Interest; Cost of Control or Capital Reserve; Intra-group adjustments; Unrealized Profit; ) – Preparation of Consolidated Balance Sheet (As per AS21). (Excluding Bonus Issue and Dividend)				
<b>Module 2</b>	<b>AMALGAMATION OF COMPANIES</b>	<b>Case Study</b>	<b>E-Resource Review</b>	<b>15 Sessions</b>
Concept of Amalgamation – Difference between Amalgamation, Absorption & External Reconstruction – Types of Amalgamation: Amalgamation in the nature of Merger & Amalgamation in the nature of Purchase – Purchase Consideration – Calculation of Purchase Consideration (as per AS14) – Net Asset Method & Net Payment Method – Journal Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company -- Preparation of Balance sheet (Vertical Format) – Practical Problems				

<b>Module 3</b>	<b>INTERNAL RECONSTRUCTION</b>	<b>Case Study</b>	<b>E-Resource Review</b>	<b>10 Sessions</b>
Concept of Reconstruction– Internal and External Reconstruction – Method of Internal Reconstruction: Alteration of share capital; Variation of Shareholders Right; Reduction of Share Capital; Compromise/ Arrangements; & Surrender of Shares– Journal Entries – Preparation of Balance Sheet after Reconstruction – Practical Problems				
<b>Module 4</b>	<b>LIQUIDATION OF COMPANIES</b>	<b>Case Study</b>	<b>E-Resource Review</b>	<b>10 Sessions</b>
Concept of Liquidation – Types of Liquidation – Liquidator – Order of Payment – Calculation of Liquidator Remuneration – Preparation of Liquidator’s Statement of Account – Practical Accounting Problems				
<b>Targeted Application &amp; Tools that can be used:</b>				

<b>Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:</b>	
Assignment 1:	
Assignment 2:	
<b>Delivery procedure (pedagogy):</b>	
Lecture: All Modules	
Self-learning:	
<b>Reference:</b>	
<b>Text Book:</b>	
T1. Jain & Narang, <i>Financial Accounting</i> . Mumbai: Kalyani.	
<b>E-Reading / Essential Reading:</b>	
R1. Maheswari S. N. & Maheswari S. K. <i>Advanced accountancy</i> . New Delhi: Vikas	
R2. Shukla M. C.& Grewall T. S. <i>Advanced accountancy</i> (15 Ed.). New Delhi: S. Chand	
R3. Horngren, <i>Introduction to Financial Accounting</i> , Pearson Education.	
R4. Bansal.K.M - <i>Financial Accounting – Taxman</i> Publication	
R5. Anthony, R.N. Hawkins, and Merchant, <i>Accounting: Text and Cases</i> . McGraw-Hill Education.	
R6. Tulsian, P.C. <i>Financial Accounting</i> , S. Chand	
<b>PU E-Resource Link:</b>	
<b>Case Study Reference:</b>	
<b>Topics relevant to SKILL DEVELOPMENT:</b>	
<b>Catalogue prepared by</b>	Prof. Preeti Khatri Assistant Professor School of Commerce and Economics
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS held on 05/06/2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

**Specialization Courses**  
**Track – Banking and Finance**

<b>Course Code:</b> <b>CBS3064</b>	<b>Course Title: Banking Theory, Law and Practices</b> <b>Type of Course: Specialization Core Course</b>	<b>L- T-P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	This course offers a conceptual and practical understanding of the structure, functions, legal framework, and practices of banking in India. It encompasses the evolution of banking, principles of banking operations, regulatory mechanisms, recent reforms, and technological developments. The course equips students with analytical and practical skills relevant to the banking industry and aligns with employability requirements.					
<b>Course Outcomes</b>	<b>On successful completion of the course, the students shall be able to:</b> CO1: Recall the evolution, structure, and types of banks. CO2: Explain banking functions, systems, and customer relationships. CO3: Apply legal principles and procedures in banking transactions. CO4: Analyse regulatory provisions and technological changes in Indian banking.					
<b>Course objective</b>	This course is designed to improve the learner’s <b>EMPLOYABILITY SKILLS</b> by using <b>EXPERIENTIAL LEARNING</b> techniques such as Class Presentations, Case Studies, and Group Discussions, enabling students to practically engage with core banking concepts, legal provisions, and contemporary banking					

	practices.			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Foundations of Banking</b>	<b>Assignment</b>		<b>12 Sessions</b>
<b>Topics:</b> Introduction – Origin and evolution of banking – Types of banks: Commercial, Cooperative, Development Banks, and RRBs – Central banking: functions and role of the Reserve Bank of India (RBI) – Principles of sound banking: liquidity, profitability, solvency – Banker-customer relationship: obligations and rights				
<b>Module 2</b>	<b>Banking Operations and Instruments</b>	<b>Presentations</b>		<b>11 Sessions</b>
<b>Topics:</b> Types of deposits and advances – Opening and operation of bank accounts (individuals, firms, minors, trusts) – Credit creation and loan documentation – Types of loans: secured vs. unsecured, short-term vs. long-term – Cheques: types, crossing, endorsements, dishonor.				
<b>Module 3</b>	<b>Banking Law and Regulation</b>	<b>Case study</b>		<b>11 Sessions</b>
<b>Topics:</b> Banking Regulation Act, 1949: key provisions – Negotiable Instruments Act, 1881: meaning, characteristics, and rules – RBI Act, 1934: regulatory authority – BASEL Norms – an introduction – Anti-Money Laundering (AML) and Know Your Customer (KYC) norms.				
<b>Module 4</b>	<b>Contemporary Issues in Banking</b>	<b>Group Discussions</b>		<b>11 Sessions</b>
Banking sector reforms in India – NPA and Asset Classification norms – Priority Sector Lending (PSL) – Digital Banking and Financial Inclusion – Emerging trends: fintech, mobile banking, cryptocurrency influence.				
<b>Targeted Application &amp; Tools that can be used: -</b>				

**Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:** Assignment 1: Written assignment on functions and roles of RBI and commercial banks.

Assignment 2: Case study on dishonour of cheques and banker's legal responsibility.

Assignment 3: Group discussion on fintech innovations and their impact on banking.

**Text books and Reference books:**

T1. Shekhar, K.C. & Shekhar, L. (2020). Banking Theory and Practice. Vikas Publishing House

**E-Reading / Recommended Reading:**

**R1:** Gurusamy, S. – Banking Theory: Law and Practice, Tata McGraw Hill

**R2:** Indian Institute of Banking and Finance (IIBF) – Principles and Practices of Banking

**R3:** Varshney, P.N. – Banking Law and Practice, Sultan Chand & Sons

**R4:** Mishkin, F.S. – The Economics of Money, Banking, and Financial Markets, Pearson

**R5:** RBI Reports and Publications: [www.rbi.org.in](http://www.rbi.org.in)

**Topics relevant to “EMPLOYABILITY SKILLS”:** Preparation of Merger Valuation report

**Catalogue prepared by**

**Recommended by the Board of Studies on**

6<sup>th</sup> BOS dt. 5<sup>th</sup> June 2025

**Date of Approval by the Academic Council**

25<sup>th</sup> July 2025

Course Code: <b>CBS3076</b>	Course Title: <b>Investment Analysis and Portfolio Management</b> Type of Course: <b>Specialization Core Course</b>	L- T-P- C	3	0	0	3
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<b>Version No.</b>	1.0			
<b>Course Pre-requisites</b>	CBS2029 – Finance Management			
<b>Anti-requisites</b>	None			
<b>Course Description</b>	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.			
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: <b>CO1:</b> Analyze various investment alternatives, financial instruments, and securities markets. <b>CO2:</b> Apply appropriate equity and bond valuation models and relative valuation techniques. <b>CO3:</b> Differentiate between fundamental and technical analysis for investment decisions. <b>CO4:</b> Evaluate portfolio performance using modern portfolio theories and risk-return measures.			
<b>Course objective</b>	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.			
<b>Course Content:</b>				
<b>Module 1</b>	<b>INTRODUCTION TO INVESTMENT</b>	Assignment	Market Assessment, Case Study, Numerical	<b>10 classes</b>
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.				

<b>Module 2</b>	<b>SECURITY VALUATION</b>	Case Study	Market Assessment, Case Study, Numerical	<b>10 classes</b>
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.				
<b>Module 3</b>	<b>FUNDAMENTAL AND TECHNICAL ANALYSIS</b>	Case Study	Market Assessment, Case Study, Numerical	<b>10 classes</b>
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.				
<b>Module 4</b>	<b>PORTFOLIO MANAGEMENT AND EVALUATION</b>	Assignment	Market Assessment, Case Study, Numerical	<b>15 Classes</b>
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.				
<b>Targeted Application &amp; Tools that can be used: Projective techniques and hands-on interface of real-world security analysis.</b>				
<b>Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: Assess the cases with respect to security analysis and portfolio selection.</b>				
<b>Text book</b> S. Kevin (2017), “Portfolio Management”, PHI Learning Private Limited, 2 <sup>nd</sup> Edition. <b>Reference</b> <b>R1:</b> 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](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](https://onlinecourses.nptel.ac.in/noc21_mg99/preview)
2. <https://www.udemy.com/course/securityanalysisportfoliomangement/>

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

<b>Catalogue prepared by</b>	Dr. Amit Saha
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<b>Recommended by the Board of Studies on</b>	06 <sup>th</sup> BOS , 05-06-2025
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<b>Date of Approval by the Academic Council</b>	25th July 2025
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Course Code:	Course Title: <b>Derivatives and Risk Management</b>	<b>L-T-P-C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
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<b>CBS3065</b>	Type of Course: <b>Specialization Core Course</b>						
<b>Version No.</b>	1.0						
<b>Course Pre-requisites</b>	None						
<b>Anti-requisites</b>	None						
<b>Course Description</b>	This course introduces students to the dynamic world of derivatives markets and their integral role in risk management. It focuses on the structure, pricing, and strategic use of derivative instruments such as forwards, futures, options, and swaps. The course also provides a fundamental understanding of how businesses and financial institutions use derivatives to hedge risks related to price volatility, interest rates, and currencies.						
<b>Course Objective</b>	This course introduces the basic concepts, types, and functions of derivatives, develops skills to price and evaluate instruments, explains their use in hedging, speculation, and arbitrage, and explores real-world risk management practices in business and finance using derivatives.						
<b>Course Outcomes</b>	<p>On successful completion of the course the students shall be able to:</p> <p><b>CO1:</b> Understand the mechanics, types, and role of derivative markets.</p> <p><b>CO2:</b> Evaluate and price derivative instruments such as futures and options.</p> <p><b>CO3:</b> Apply derivatives for managing different types of financial risk.</p> <p><b>CO4:</b> Analyze derivative strategies in investment and risk mitigation contexts.</p>						
<b>Course Content:</b>							
<b>Module 1</b>	<b>Introduction to Derivatives and Market Structure</b>	Assignment/ Quiz		Memory Recall based Quizzes		<b>10 Sessions</b>	

Topics: Meaning, features, and functions of derivatives, Types of derivatives: forwards, futures, options, swaps, Participants in the derivatives market: hedgers, speculators, arbitrageurs, Derivatives trading platforms: exchange-traded vs. OTC, Regulatory framework: SEBI, RBI guidelines

<b>Module 2</b>	<b>Futures and Forwards</b>	Assignment/ Quiz	Memory Recall based Quizzes	<b>12 Sessions</b>
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Topics: Mechanics of forward and futures contracts, Pricing of forwards and futures (basic models, cost of carry), Margin mechanism and settlement in futures, Hedging with futures: hedging strategies for commodities, stock indices, interest rates, Case Examples: Currency hedging for exporters/importers.

<b>Module 3</b>	<b>Options - Strategies and Valuation</b>	Assignment/ Quiz	Memory Recall-based Quizzes	<b>13 Sessions</b>
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Topics: Types of options: call and put; moneyness of options, Payoff diagrams and breakeven analysis, Basic option strategies: protective put, covered call, spreads, straddles, Intrinsic value and time value, Option valuation models: Binomial and Black-Scholes Model (conceptual only)

<b>Module 4</b>	<b>Risk Management and Swaps</b>	Assignment/ Quiz	Memory Recall-based Quizzes	<b>10 Sessions</b>
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Financial risk types: credit, market, operational, interest rate, currency, Hedging, speculation, and arbitrage using derivatives, Interest Rate Swaps and Currency Swaps – basic structure and use cases, Risk management practices in corporates and banks, Role of clearing houses and central counterparties (CCPs)

**Targeted Application & Tools that can be used:**

**Project Work/ Assignment:**

1. **NSE/BSE Derivatives Data** (live contracts and prices)

2. **Option payoff calculators and simulators.**
3. **Bloomberg/Trading View** (for price analysis and strategies – conceptual exposure)
4. **Excel-based modelling** for payoff structures and strategy visualization
5. **Risk exposure matrices** (used in banks and corporates)

**Text Book(s):**

- John C. Hull – *Options, Futures and Other Derivatives*, Pearson Education.

**Reference Book (s):**

- S.L. Gupta – *Financial Derivatives: Theory, Concepts and Problems*, PHI
- Kevin, S. – *Derivatives and Risk Management*, PHI Learning
- Redhead, K. – *Financial Derivatives: An Introduction to Futures, Forwards, Options and Swaps*

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

- NSE and BSE official websites for live derivatives data
- SEBI guidelines on derivative trading
- NPTEL & MOOC courses on financial derivatives
- Investopedia (for strategy tutorials and definitions)

**Topics relevant to “SKILL DEVELOPMENT”:** Analytical thinking and risk sensitivity, Strategic investment and hedging planning, Data analysis using market instruments, Derivative valuation and pricing fundamentals, Risk reporting and regulatory awareness.

**Catalogue prepared by**

Dr. Akhil Menon

<b>Recommended by the Board of Studies on</b>	BoS No: 6 <sup>th</sup> BoS held on 05/06/2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code: CBS3066</b>	<b>Course Title: Financial Markets and Services</b>	<b>L- T- P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	Course is quantitative in nature and will help the students to have detailed understanding about financial markets, its types and services.					
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to:  CO1: Describe the structure of Indian Financial System  CO2: Explain types of Financial Services  CO3: Summarize the concepts of mutual funds  CO4: Illustrate allied financial services					
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of Financial Markets and Services and attain Employability through Problem Solving Methodologies					
<b>Course Content:</b>						

<b>Module 1</b>	<b>Structure of Financial System</b>			<b>11 Sessions</b>
Topics: Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.				
<b>Module 2</b>	<b>Financial Services</b>			<b>11 sessions</b>
Topics: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.				
<b>Module 3</b>	<b>Mutual Funds</b>			<b>11 sessions</b>
Topics: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India, Debt Securitisation – Concept and Application – De-mat Services - need and Operations-role of NSDL and CSDL.				
<b>Module 4</b>	<b>Allied Financial Services</b>			<b>12 sessions</b>
Topics: Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing, Credit Rating – Meaning & Functions, Insurance Services,- Factoring – Forfaiting - .Discounting				
<b>Targeted Application &amp; Tools that can be used:</b> PPT, Videos and board & Chalk Method				
<b>Reference</b>				
<b>Text book</b>				



3. M Y Khan, "Financial Services", TMH, 7th edition
4. Ravi M. Kishore, "Financial Management", Taxmann's, 6th edition

#### Reference

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

#### PU library link

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

#### E resources:

[https://onlinecourses.nptel.ac.in/noc20\\_mg10/preview](https://onlinecourses.nptel.ac.in/noc20_mg10/preview)

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

<b>Catalogue prepared by</b>	Dr. Amit Saha
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BoS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> CBS3078	Course Title: <b>Stock and Commodity Markets</b> Type of Course: <b>Specialization Elective Courses</b>	<b>L-T- P- C</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
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<b>Version No.</b>	1.0
<b>Course Pre-requisites</b>	None
<b>Anti-requisites</b>	None
<b>Course Description</b>	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.
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: CO1: Explain various concepts relating to Primary Market and Secondary Market (Comprehension) CO2: Describe the functions of stock Exchange (Knowledge) CO3: Outline the Patterns of Trading & Settlement (Knowledge) CO4: Explain the types of Transactions to be dealt in Commodity Market (Comprehension) CO5: Ascertain the size of volumes of Commodities. (Comprehension)
<b>Course objective</b>	The objective of the course is to familiarize the learners with the concepts of <b>Stock and Commodity Market and</b> attain <b>Employability</b> through <b>Problem Solving Methodologies</b> .
<b>Course Content:</b>	

<b>Module 1</b>	<b>AN OVERVIEW OF STOCK AND COMMODITIES MARKETS</b>	Article Review	Private placements of shares / Buy back of shares	<b>9 Sessions</b>
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.				
<b>Module 2</b>	<b>STOCK MARKET</b>	Discussion	Functions of stock Exchange	<b>9 Sessions</b>
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).				
<b>Module 3</b>	<b>TRADING IN STOCK MARKET</b>	Participative Learning	Presentation	<b>9 Sessions</b>
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).				
<b>Module 4</b>	<b>COMMODITIES MARKET</b>	<b>Case Study Analysis</b>	Transactions dealt in Commodity Market	<b>9 Sessions</b>
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				
<b>Module 5</b>	<b>TRADING IN COMMODITY MARKETS</b>	<b>Case Study Analysis</b>	Patterns of Trading & Settlement	<b>8 Sessions</b>
Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities				
<b>Targeted Application &amp; Tools that can be used:</b> 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/noc22_mg91/preview)
- [https://onlinecourses.nptel.ac.in/noc19\\_mg39/preview](https://onlinecourses.nptel.ac.in/noc19_mg39/preview)

● <a href="https://www.udemy.com/course/commodity-trading-with-trading-strategies/">https://www.udemy.com/course/commodity-trading-with-trading-strategies/</a>	
<b>Co Topics relevant to EMPLOYABILITY :</b> XXXXXX for <b>EMPLOYABILITY through Problem Solving methodologies</b> . This is attained through assessment component mentioned in course handout.	
<b>Catalogue prepared by</b>	Prof. Sai Sushmitha. V
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>FIN3023</b>	<b>Course Title: Business Valuation</b> <b>Type of Course: Specialization</b> <b>Elective Courses</b>	L-T-P-C	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	CBS2029: Finance Management					
<b>Anti-requisites</b>	Nil					
<b>Course Description</b>	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					

	<p>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. 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. 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>			
<b>Course Out Comes</b>	<p><b>On successful completion of the course, the student shall be able to:</b></p> <p>CO1: Understand the genesis, need, and challenges in business valuation. <b>(Understanding)</b></p> <p>CO2: Describe the M&amp;A transactions, including integration strategies. <b>(Understanding)</b></p> <p>CO3: Apply the DCF method to compute the value of a business using projected cash flows <b>(Applying)</b></p> <p>CO4: Apply the market valuation methods. <b>(Applying)</b></p>			
<b>Course Objective:</b>	<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>			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Overview of Business Valuation</b>	Case let of Equity Interest value		<b>12 Sessions</b>

Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value).				
Module 2	Purpose of Valuation	Case Analysis on Sun Pharmaceutical acquires Ranbaxy	Case Study on CMC merges with TCS	9 Sessions
Mergers & Acquisition, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension.				
Module 3	Business Valuation Methods	Case Study on Business Valuation Methods		12 Sessions
Business Valuation Methods: Discounted Cash Flow Analysis (DCF), Dividend Discount Model, Comparable transactions method; Comparable Market Multiples method.				
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](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.

<b>Catalogue prepared by</b>	Dr.Sathyanarayana Gardasu
<b>Recommended by the Board of Studies on</b>	06 <sup>th</sup> , BOS dt. 05/06/2025
<b>Date of Approval by</b>	25th July 2025



the Academic Council	
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Course Code: <b>CBS3077</b>	Course Title: <b>Fintech</b> Type of Course: <b>Specialization Elective Courses</b>	L- T-P- C	<b>3-0-0-3</b>
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. <b>(Knowledge)</b> CO2: Describe how crypto currency works. <b>(Knowledge)</b> CO3: Describe the different types of Digital finance. <b>(Knowledge)</b> CO4: Discuss various Fin tech regulations. <b>(Comprehension)</b>		
Course objective	The objective of the course is to familiarize the learners with the concepts of <b>Introduction to Financial Technology</b> and attain <b>Employability</b> through <b>Participative Learning techniques</b> .		

<b>Course Content:</b>				
<b>Module 1</b>	<b>INTRODUCTION TO FINANCIAL TECHNOLOGY</b>	<b>Case Study</b>	Case Study and Class discussion	<b>8 Sessions</b>
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.				
<b>Module 2</b>	<b>PAYMENTS, CRYPTOCURRENCY AND BLOCKCHAIN</b>	<b>Case Study</b>	Case Study and Class discussion	<b>9 Sessions</b>
Topics: Meaning, History and Regulations of Payment banks, RTGS systems, Introduction to Blockchain Technology. Cryptocurrency: Meaning, How Cryptocurrency works, Difference between Cryptocurrency and Bitcoin				
<b>Module 3</b>	<b>DIGITAL FINANCE AND ALTERNATE FINANCE</b>	<b>Case Study</b>	Case Study and Class discussion	<b>10 Sessions</b>
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.				
<b>Module 4</b>	<b>FINTECH REGULATIONS</b>	<b>Group Discussion</b>	Group discussion on latest research articles	<b>10 Sessions</b>

<p>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</p> <p>Guidelines, Guidelines governing payment gateways/Payment aggregators, Privacy and Data protection laws.</p>				
<b>Module 5</b>	<b>The Future of Data-Driven Finance</b>	<b>Problem Solving</b>	<b>Case Study</b>	<b>8 Sessions</b>
<p>Topics:</p> <p>Case Study 1: Alibaba</p> <p>Case Study 2: Aadhaar</p> <p>Case Study 3: Credit Karma</p> <p>Case Study 4: Digibank</p> <p>Conclusion to Case Studies</p> <p>FinTech Big Trends - Looking Forward</p>				
<b>Targeted Application &amp; Tools that can be used:</b> PPT and Videos				
<p><b>Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:</b></p> <ol style="list-style-type: none"> <li>1. Group Discussion</li> <li>2. Case Study- <a href="https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/ICS-04-2022-0058/full/html">https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/ICS-04-2022-0058/full/html</a></li> </ol>				
<p><b>Reference Text book</b></p> <ol style="list-style-type: none"> <li>1. The FINTECH Book by Susanne Chisti and Janos Barberis</li> </ol>				
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.

<b>Catalogue prepared by</b>	Prof Sakshi S
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025

Date of Approval by the Academic Council	25th July 2025
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Course Code: <b>CBS3067</b>	Course Title: <b>Risk Management in Banking</b> Type of Course: <b>Specialization Elective Courses</b>	L- T-P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	CBS1020: Introduction to Banking					
Anti-requisites	None					
Course Description	This course will enable the learners to be competent decision-makers from a risk management perspective. It will equip them with the required knowledge about various risk factors and regulatory policies concerning their markets.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Understand the credit risk issues prevailing in the bank and how it reflects on the non-performing assets CO2: Explain the role of regulation and monetary policy in stabilizing a financial system and minimizing the adverse impacts and contagion effects implicit in any financial crisis. CO3: Identify and manage liquidity and solvency issues in financial institutions and markets CO4: Measure and manage credit risk, interest rate risk, foreign exchange risk, operational risk, off-balance-sheet risk, etc. in any financial system.					
Course objective	The objective of the course is to familiarize the learners with the concepts of <b>Risk Management in Banking</b> and attain <b>Employability</b> through <b>Problem Solving Methodologies</b> .					

<b>Course Content:</b>				
<b>Module 1</b>	<b>Overview of Risk Management</b>	<b>Type of class activity</b>	Lecture	<b>11 Sessions</b>
Overview of Risk Management in Banking and Financial Markets, Liquidity & Solvency Risk: Overview of Liquidity and Solvency, Managing Liquidity (CRR and SLR), Managing Solvency & Capital Adequacy (BASEL – I), Liquidity Risk Management; Operational Risk: Measuring and Managing Operational Risk.				
<b>Module 2</b>	<b>Risks in Banking</b>	<b>Type of class activity</b>	Lecture	<b>11 Sessions</b>
Credit Risk: Risks in Retail Lending, Risks in Lending to SMEs, Measuring and Managing Credit Risk, Monitoring Credit Risk, Credit Risk Assessment Models; Interest Rate Risk: Overview of Interest Rate Risk, Yield Curve: An Overview, Measuring and Managing IRR: Repricing Model, Measuring and Managing IRR: Duration Gap Analysis; Foreign Exchange Risk				
<b>Module 3</b>	<b>Asset Securitization</b>	<b>Type of class activity</b>	Lecture	<b>11 Sessions</b>
Asset Securitization: An Overview, Basic Attributes, Cash Flows and Structuring, Payment Structure; Types of Securitizations: Residential Mortgage Backed Securities (RMBS) and Credit Card Securitization.				
<b>Module 4</b>	<b>BASEL and Regulation</b>	<b>Type of class activity</b>	Specifically mention the class activity	<b>12 Sessions</b>
Basel II Guidelines for Capital Adequacy, Basel III Guidelines for Capital Adequacy, Measuring Risks using Stress Test, Regulation and Monetary Policy for Banks, Need for Independence of Central Banks, 2008 Financial Crisis.				
<b>Targeted Application &amp; Tools that can be used:</b> PPT, Videos and board & Chalk Method				
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</b>				
3. Case Study Based Assignment				
<b>Reference</b>				
<b>Text book</b>				
5. Credit Management, Indian Institute of Banking & Finance. MacMillan Publishers India Limited.				

Reference 1. Risk management, Indian Institute of Banking & Finance. MacMillan Publishers India Limited.	
PU library link Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory) E resources: <a href="https://www.youtube.com/watch?v=T2b8VTr7AFk&amp;t=3s">https://www.youtube.com/watch?v=T2b8VTr7AFk&amp;t=3s</a> <a href="https://archive.nptel.ac.in/courses/110/106/110106040/">https://archive.nptel.ac.in/courses/110/106/110106040/</a>	
Topics relevant to EMPLOYABILITY : XXXXXX for EMPLOYABILITY through Problem Solving methodologies . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Amit Saha
Recommended by the Board of Studies on	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: CBS3068	Course Title: <b>Mergers, Acquisitions and Corporate Restructuring</b> Type of Course: <b>Specialization Elective Courses</b>	L- T-P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					

<b>Course Description</b>	This course offers a structured overview of the core concepts, processes, and implications of mergers, acquisitions (M&A), and corporate restructuring. It provides learners with insights into types of mergers, deal-making, valuation methods, and restructuring strategies through practical assignments and case analysis. The focus is on developing employability skills through application-oriented learning and critical analysis within the framework of Bloom's lower-order learning domains.			
<b>Course Outcomes</b>	<b>On successful completion of the course, the students shall be able to:</b> CO1. Recall and classify the different types of mergers and restructuring tools. CO2. Explain the processes, motives, and human aspects involved in mergers and acquisitions. CO3. Calculate the value of a Merger & Acquisition transaction. CO4. Analyse takeover strategies and corporate restructuring approaches.			
<b>Course objective</b>	This course is designed to improve the learner's <b>EMPLOYABILITY SKILLS</b> by using <b>EXPERIENTIAL LEARNING</b> Techniques of Class Presentation and Case Study.			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Introduction to mergers &amp; acquisitions</b>	<b>Assignment</b>		<b>12 Sessions</b>
<b>Topics:</b> Introduction – Forms of corporate restructuring, M&A, Joint ventures, Sell-off and Spin-off, divestitures, LBO, MBO, MLP, ESOP – Types of Mergers – Internal and external change forces contributing towards M&A activities – Impact of M&A on employees, shareholders, and other stakeholders.				
<b>Module 2</b>	<b>M&amp;A Process and Managerial Aspects</b>	<b>Presentations</b>		<b>11Sessions</b>



<b>Topics:</b> Identification and selection of target firms – Negotiation techniques and deal structuring –Due diligence: financial, legal, operational – post-merger integration: human resource and cultural issues – Cross-border mergers: basic challenges and organizational considerations.				
<b>Module 3</b>	<b>Valuation and Takeover Strategies</b>	<b>Case study</b>	on culture & cross border mergers & acquisitions	<b>11Sessions</b>
<b>Topics:</b> Valuation methods: asset-based, income-based, and market-based – Factors influencing valuation decisions – Meaning and types of takeovers – Hostile takeovers and anti-takeover strategies – SEBI Takeover Code overview				
<b>Module 4</b>	<b>Corporate Restructuring and Legal Framework</b>	<b>Group Discussions</b>		<b>11Sessions</b>
Types of corporate restructuring: spin-off, split-off, equity carve-out, divestitures – Debt restructuring and financial reorganization – Legal provisions under Companies Act 2013 – SEBI regulations and Competition Act guidelines – Income Tax Act: implications for mergers and restructuring				
<b>Targeted Application &amp; Tools that can be used: -</b>				
<b>Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:</b> Assignment 1: Written assignment on recent mergers and acquisitions in India. Assignment 2: Preparation of Merger Valuation Report of a select Business organisation.				
<b>Text books and Reference books:</b>  T1. Rajesh, K.B. (2010). Mergers and Acquisitions. Text and Cases. New Delhi: Tata Mcgraw Hill				
<b>E-Reading/ Recommended Reading:</b>  <b>R1:</b> Pandey, I.M. Financial Management. New Delhi: Vikas Publishing house. <b>R2:</b> MY Khan & PK Jain (2018), Financial Management. McGraw Hill Education. <b>R3:</b> Rabi Narayan Kar Minakshi, Mergers Acquisitions & Corporate Restructuring – 3 <sup>rd</sup> Edition. Taxmann's Publication.				

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

**R5:** Godbole, P. (2016). Mergers Acquisitions and Corporate Restructuring. Noida: Vikas Publishing House.

**R6:**[https://www.academia.edu/34069922/MBA\\_IV\\_MERGERS\\_ACQUISITIONS\\_and\\_CORPORATE\\_RESTRUCTURING\\_14MBAFM407\\_NOTES](https://www.academia.edu/34069922/MBA_IV_MERGERS_ACQUISITIONS_and_CORPORATE_RESTRUCTURING_14MBAFM407_NOTES)

**R7:**<http://www.igidr.ac.in/conf/oldmoney/MERGERS%20AND%20ACQUISITIONS%20IN%20INDIA.pdf>

**R8.** Introduction to Mergers & Acquisitions - <https://www.youtube.com/watch?v=BAFmgPXvIj8>

#### **PU RESOURCES:**

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

2. Culture & Cross-border Mergers and acquisitions-  
<https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/4657410>

3. Identifying, retaining and re-engaging key talent during mergers and acquisitions: a best practices framework-  
<https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/hrmid.2013.04421baa.004/full/html>

**Topics relevant to “EMPLOYABILITY SKILLS”:** Preparation of Merger Valuation report

<b>Catalogue prepared by</b>	Dr Ankita Mulasi
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> BOS dt. 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25 <sup>th</sup> July 2025

### Ability Enhancement Courses

Course Code: <b>ENG1901</b>	Course Title: <b>Essentials of Communication</b> Type of Course: <b>Ability Enhancement Courses</b>	L- T- P- C	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
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 Out Comes	<p><b>On successful completion of the course the students shall be able to:</b></p> <p><b>CO1:</b> Relate language to perception, thought, and culture by interpreting examples from diverse contexts and explaining how communication shapes identity.</p> <p><b>CO2:</b> Apply listening and non-verbal communication strategies to improve interpersonal engagement and emotional understanding.</p> <p><b>CO3:</b> Construct meaningful narratives using storytelling principles to express ideas effectively across academic and informal contexts.</p>					

	<b>CO4:</b> Utilize rhetorical appeals (ethos, pathos, logos) and media analysis techniques to evaluate and develop persuasive content.			
	<b>CO5:</b> Develop effective digital communication strategies by experimenting with AI tools, analysing online discourse, and reflecting on digital identity.			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Language, Perception, and Culture</b>	<b>Cultural Lens Mapping</b>	<b>Interpret Perspectives</b>	<b>8 Classes</b>
Topics: <ul style="list-style-type: none"><li>• Language and thought: Linguistic relativity</li><li>• Language and identity: Gender, culture, community</li><li>• Semiotics: How meaning is constructed</li><li>• Cultural codes and communication norms</li></ul> Recourses: <ul style="list-style-type: none"><li>• <i>Sapir- Whorf Hypothesis</i></li><li>• <i>How Language Shapes the Way We Think</i> – Lera Boroditsky</li></ul>				
<b>Module 2</b>	<b>Cognitive and Interpersonal Dimensions of Communication</b>	<b>Bias Simulation Roleplay</b>	<b>Identify Bias</b>	<b>9 Classes</b>
Topics: <ul style="list-style-type: none"><li>• Communication models (transactional, interactive)</li><li>• Active listening &amp; barriers to listening</li><li>• Non-verbal communication: Facial expressions, gestures, tone</li><li>• Emotions, perception, and cognitive bias in messaging</li></ul> Recourses: <ul style="list-style-type: none"><li>• <i>Essentials of Human Communication</i> – Joseph A. DeVito</li><li>• <i>The Power of Listening</i> – Harvard Business Review</li><li>• <i>Inside Out</i></li></ul>				

<b>Module 3</b>	<b>Narrative Strategies in Communication</b>	<b>Narrative Circle</b>	<b>Construct Narrative</b>	<b>9 Classes</b>
<p>Topics:</p> <ul style="list-style-type: none"> <li>• Elements of effective storytelling</li> <li>• Personal narrative, cultural narrative, brand narrative</li> <li>• Visual storytelling and multimodal narratives</li> <li>• Ethical storytelling and representation</li> </ul> <p>Recourses:</p> <ul style="list-style-type: none"> <li>• <i>Made to Stick</i> – Chip &amp; Dan Heath</li> <li>• <i>The Danger of a Single Story</i> (TED Talk)- Chimamanda Ngozi Adichie</li> <li>• <i>The Clues to a Great Story</i> – Andrew Stanton</li> </ul>				
<b>Module 4</b>	<b>Persuasion, Argumentation, and Media Influence</b>	<b>Debate Lab</b>	<b>Apply Persuasion</b>	<b>10 Classes</b>
<p>Topics:</p> <ul style="list-style-type: none"> <li>• Ethos, Logos, Pathos in persuasion</li> <li>• Argument structures and fallacies</li> <li>• Influence of traditional vs digital media</li> <li>• Media bias and rhetorical strategies</li> </ul> <p>Recourses:</p> <ul style="list-style-type: none"> <li>• <i>Thank You for Arguing</i> – Jay Heinrichs</li> <li>• <i>Visual Rhetoric</i> – Purdue OWL</li> <li>• <i>The Social Dilemma</i> (Netflix)</li> </ul>				
<b>Module 5</b>	<b>Digital Communication and AI Literacy</b>	<b>AI Chat Critique</b>	<b>Analyze Interaction</b>	<b>9 Classes</b>
<p>Topics:</p> <ul style="list-style-type: none"> <li>• Digital identity and self-presentation</li> <li>• Online engagement: Tone, context collapse, cancel culture</li> <li>• Introduction to AI tools in communication</li> </ul>				

- 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.

<b>R10</b> Sundar, S. S., & Marathe, S. S. (2010). Personalization versus customization: The importance of agency, privacy, and power usage. <i>Human Communication Research</i> , 36(3), 298–322. <a href="https://doi.org/10.1111/j.1468-2958.2010.01377.x">https://doi.org/10.1111/j.1468-2958.2010.01377.x</a>	
<b>Topics Relevant to “Employability”:</b>	
<b>Topics Relevant to “Human Values and Professional Ethics”:</b>	
<b>Catalogue prepared by</b>	<b>Dr. Tychicus P David</b>
<b>Recommended by the Board of Studies on</b>	<b>6<sup>th</sup> Board of Studies conducted on 5<sup>th</sup> June 2025</b>
<b>Date of Approval by the Academic Council</b>	<b>25th July 2025</b>

<b>Course Code:</b> <b>ENG 2020</b>	<b>Course Title: Business English</b>	<b>L-T-P-C</b>	<b>3-0-0-3</b>
	<b>Type of Course: Ability Enhancement Course</b>		
<b>Version No.</b>	3.0		
<b>Course Pre-requisites</b>	Mastering English Communication		
<b>Anti-requisites</b>	None		
<b>Course Description</b>	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.		

<b>Course Objective</b>	The main course objective is <u>Skill Development</u> by using <u>Participative Learning Techniques</u> .			
<b>Course Outcomes</b>	<p>On successful completion of the course, the students shall be able to:</p> <p><b>CO1:</b> Interpret language cues to understand business vocabulary and communication etiquette effectively. <b>(Understand)</b></p> <p><b>CO2:</b> Develop professional correspondence and generate clear, concise business documents. <b>(Create)</b></p> <p><b>CO3:</b> Construct persuasive digital content by applying strategies for brand identity and message retention. <b>(Create)</b></p> <p><b>CO4:</b> Evaluate cross-cultural communication dynamics and ethical considerations in resolving business conflicts. <b>(Evaluate)</b></p> <p><b>CO5:</b> Assess business meeting scenarios, demonstrating advanced negotiation and interpersonal communication strategies. <b>(Evaluate)</b></p>			
<b>Course Content:</b>				
<b>Module 1</b>	Business Comprehension	Quiz	Business Articles	<b>9 Classes</b>
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				
<b>Module 2</b>	Writing	Assignment	Business Correspondence	<b>7 Classes</b>
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.				
<b>Module 3</b>	Business in the Digital World	Assignment	Podcast/Jingles/Digital Portfolio	<b>7 Classes</b>
Topics:				



3.1. Web Content Development.				
3.2. Language in Brand Identity				
3.3. Cognitive Biases and Communication				
<b>Module 4</b>	Business in a Diverse World	Activity	Case Study/Interview/Debate	<b>11 Classes</b>
Topics:				
4.1. Intercultural and Cross-Cultural Communication				
4.2. Misinformation				
4.3. Ethics and Diversity				
4.4. Negotiation and Conflict Resolution				
<b>Module 5</b>	Business Speaking	Activity	Role Playing	<b>11 Classes</b>
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				
<b>Assignment proposed for this course</b>				
1. 'Developing Business Correspondence' as part of Module 2				
2. 'Developing Digital Portfolio/Podcast/Jingles' as part of Module 3				
<b>References,</b>				
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. *Pre-Suasion: A Revolutionary Way to Influence and Persuade*. Simon & Schuster, 2016.
8. Neuliep, James W. *Intercultural Communication: A Contextual Approach*. 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.

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

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

<b>Course Description</b>	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.			
<b>Course Out Comes</b>	<b>On successful completion of the course the students shall be able to:</b> <ol style="list-style-type: none"> <li>1. Identify Alphabets and few words with phonetic sound in Kannada language for social interaction and basic reading capacity.</li> <li>2. Differentiate the nuances of basic Kannada vocabulary to know about others perspectives.</li> <li>3. Use simple kannada in the different contexts.</li> <li>4. Recognize the Regional Language and Culture. Express Kannada language for social interaction and basic reading capacity.</li> </ol>			
<b>Course Content:</b>	The course contents 5 modules with 2 credit. Those modules are mentioned below.			
<b>Module 1</b>	<b>Alphabet –Varnamale,</b>	<b>Assignment and activities related to the phonetics.</b>	<b>Listening and Pronouncing letters with phonetic</b>	<b>No. of classes 6</b>
<b>*Alphabet –Varnamale,</b> <b>*vowels</b> -Short vowels,Long vowels, Pronunciation of vowels, writing vowels <b>*Consonants</b> , (vyanjanagalu)-classified consonants, unclassified consonants, pronunciation of consonants, Unseparated (alpa praana), Aspirated (mahaapraana), Nasals (anunaasika), <b>*Origin of sound</b>				
<b>Module 2</b>	<b>Kannada Alphabets, simple words and sentence Writing</b>	<b>Writing Practice / Assignment</b>	<b>Recognizing kannada Letters and writing</b>	<b>No. of classes 4</b>
<b>Kannada Alphabets – Writing</b> <b>*Simple kannada words.</b> <b>*Simple kannada sentences</b>				
<b>Module 3</b>	<b>Parts of Speech</b>	<b>Pronunciation Practice</b>	<b>Vocabulary</b>	<b>No. of classes 8</b>

			Practice to remember the words, Translation and transliteration	
<b>Parts of Speech-</b> <ol style="list-style-type: none"> <li>1. Nouns</li> <li>2. Pronoun</li> <li>3. Adjective</li> <li>4. Verbs</li> <li>5. Adverbs</li> <li>6. Prepositions</li> <li>7. Conjunctions</li> <li>8. Interjections</li> </ol>				
<b>Module 4</b>	<b>TENSES &amp; GENDER</b>	<b>Assignment</b>	<b>Speaking Listening Practice conversation</b>	<b>No. of classes 8</b>
*Tenses – Types and Examples *Genders – Types and Examples * Simple sentences using tense and gender				
<b>Module 5</b>	<b>SAMBHASHANE (CONVERSATION)</b>	<b>Assignment/self- introduction activity/model conversation activity based on different situation.</b>	<b>Listening Kannada words and Speaking Practice</b>	<b>No. of classes 4</b>
* <b>Conversation</b> (sambhaashane) Interrogative Words and Sentences Introducing each other, About Children's Education				
<b>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</b>				

<b>Activities by telling and giving examples of other Languages if those Lecturer know other.</b>	
<b>Text Book:</b> SARALA KANNADA - Published by: Presidency University, Bengaluru	
<b>REFERENCE BOOKS:</b> <ol style="list-style-type: none"> <li>1. Kannada Kali – Lingadevaru Halemane, Publication – Publication Division, Prasara Kannada University, Hampi, Vidyanaraya-583276. 2002</li> <li>2. Kannada Kirana – Publication – Bangalore Institute of Languages, Bangalore-560008.2012</li> <li>3. Spoken Kannada – Kannada Sahitya Parishattu, Pampa Mahakavi Road, Chamrajpet, Bangalore-560018. 2018</li> </ol>	
<b>Web sources</b> <ol style="list-style-type: none"> <li>1. <a href="https://kptcl.karnataka.gov.in/storage/pdf-files/KAN-DEP-EXM-STDY-MTLS/Part%2001%20-%20Spoken%20Kannada.pdf">https://kptcl.karnataka.gov.in/storage/pdf-files/KAN-DEP-EXM-STDY-MTLS/Part%2001%20-%20Spoken%20Kannada.pdf</a></li> <li>2. <a href="https://dtek.karnataka.gov.in/storage/pdf-files/CDC/balake%20kannada-1.pdf">https://dtek.karnataka.gov.in/storage/pdf-files/CDC/balake%20kannada-1.pdf</a></li> </ol>	
Course content development committee members and content developers	Dr. Sheeladevi S Malima
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> Board of Studies conducted on 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

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

<b>PREREQUISITES</b>	None
<b>ANTIREQUISITES</b>	None
<b>OBJECTIVES OF THE COURSE</b>	The objective of the course is SKILL DEVELOPMENT of student by using PARTICIPATIVE LEARNING techniques.
<b>DETAILS OF THE COURSE:</b>	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.
<b>COURSE OUTCOME:</b>	<ol style="list-style-type: none"> <li>1. 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.</li> <li>2. 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.</li> <li>3. 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.</li> <li>4. It tells and promotes patience and humanity in dealing with all forms of emotions that arise in modern life.</li> </ol>

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

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



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

Course Code: <b>FRE1004</b>	Course Title: <b>Introduction to French Language</b> Type of Course: <b>Ability Enhancement Course</b>	L-T-P-C	2	0	0	2
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					

<b>Course Description</b>	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.			
<b>Course Objective</b>	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.			
<b>Course Outcomes</b>	<b>List the course outcomes</b> <b>On successful completion of this course the students shall be able to:</b> <b>CO1: Identify</b> the basics of French Grammar, vocabulary and Conjugation. <b>CO2: Apply</b> the basic strategies of listening, reading, speaking and writing skills. <b>CO3: Use</b> of French on everyday topics such as greetings, personal information, time and schedule. <b>CO4: Practice</b> conversations in French with peer speakers in different situations.			
<b>Course Content:</b>	Learning Basic French Skills			
<b>Module 1</b>	<b>Greetings and introducing yourself</b>	Assignment	Memory Recall-based	<b>6 Sessions</b>
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				
<b>Module 2</b>	<b>Expressing likes/dislikes and introducing someone</b>	Assignment	Memory Recall-based assignment	<b>6 Sessions</b>
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				

<b>Module 3</b>	<b>Inviting someone and asking questions</b>	Group discussions	Practice conversations	<b>9 Sessions</b>
<p>Communication Objectives: How to invite someone, accept or refuse the invitation. How to ask for information, giving information</p> <p>Grammar: Future tense, Interrogation.</p> <p>Culture: The art of accepting and declining an invitation politely in French</p> <p>Vocabulary: Places, Activities, Question words</p>				
<b>Module 4</b>	<b>Making a reservation and giving directions</b>	Group discussions	Practice conversations	<b>9 Sessions</b>
<p>Communication Objectives: How to make a reservation, How to ask for directions,</p> <p>Grammar: future tense, Imperative tense</p> <p>Vocabulary: Reservation, Directions, Mapping</p> <p>Culture: The art of asking for information and giving directions formally in French</p>				
<b>Targeted Application &amp; Tools that can be used:</b>				
<b>Project Work/ Assignment:</b>				
<p><b>1. Assignment:</b> Students need to speak and write an introduction.</p> <p><b>2. Oral and Written Presentation:</b> 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><b>3. Project Work:</b> 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>				
<b>Text Book</b>				
<ol style="list-style-type: none"> <li>Saison 1 - - Méthode de Français--- Niveau A1 (Didier, 2015)</li> <li>Festival 1- - Méthode de Français--- Niveau A1 (CLE International, 2005)</li> </ol>				
<b>References</b>				
Supplementary learning materials designed by the instructor				
<b>Topics relevant to the development of the French language with communication and employability Skills through participative learning techniques:</b>				
Foreign language proficiency and intercultural competence by active and participatory teaching methods.				
<b>Catalogue prepared by</b>	<b>Dr. Linda Barbara Foote</b>			

<b>Recommended by the Board of Studies on</b>	<b>6<sup>th</sup> Board of Studies conducted on 5<sup>th</sup> June 2025</b>
<b>Date of Approval by the Academic Council</b>	25 <sup>th</sup> July 2025

### Skill Enhancement Courses

Course Code: <b>CBS1023</b>	Course Title: <b>Spreads Sheets for Business</b> Course type: <b>Skill Enhancement Course</b>	<b>L-T-P-C</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>
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: <b>CO1:</b> Demonstrate basic functions of Excel ( <b>Apply</b> ) <b>CO2 :</b> Illustrate mathematical functions of excel ( <b>Analyze</b> ) <b>CO3 :</b> Analyze the data using charts ( <b>Analyze</b> )					
Course objective	The course is conceptual and practical in nature, it focuses on providing a theoretical insight about excel functions and its application through excel worksheets. Students will be able to perform excel functions and prepare visual reports after the completion of the course.					
Course Objective	The objective of the course is to familiarize the learners with the concepts of <b>Basics of Excel</b> and attain <b>Skill Development</b> through <b>Experiential Learning</b> .					
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 AveragIf, AveragIfs, Nested IF, IFERROR Statement, AND, OR, NOT Protecting Excel , File Level Protection , Workbook, Worksheet Protection Text Functions , Upper, Lower, Proper , Left, Mid, Right ,						

Trim, Len, Exact , Concatenate , Find, Substitute. Date and Time Functions , Today, Now ,Day, Month, Year , Date, Date if, DateAdd , EOMonth, Weekday Advanced Paste Special Techniques , Paste Formulas, Paste Formats , Paste Validations , Transpose Tables			
<b>Module 3</b>	<b>Excel chart and functions</b>		<b>5 Sessions</b>
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			
<b>Targeted Application &amp; Tools that can be used:</b> PPT, Videos and board & Chalk Method			
<b>Reference</b> <ul style="list-style-type: none"> <li>Adam Ramirez (Author), <b>Excel Formulas and Functions 2020: The Step-by-Step Excel Guide with Examples on How to Create Powerful Formulas: 1</b> (Excel Academy) Paperback – 21 June 2020</li> </ul>			
<b>Text book</b> <ul style="list-style-type: none"> <li>Bryan Crosland Excel: Simple Excel Functions: Master Excel Functions from Basic to Advanced Kindle Edition.</li> </ul>			
PU library link Not Applicable E resources: <a href="https://nptel.ac.in/courses/110106064">https://nptel.ac.in/courses/110106064</a>			
<b>Topics relevant to SKILL DEVELOPMENT :</b> Skill Development through Experiential Learning . This is attained through assessment component mentioned in course handout.			
<b>Catalogue prepared by</b>	Dr. Chaitra		
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> Board of Studies conducted on 5 <sup>th</sup> June 2025		

Date of Approval by the Academic Council	25th July 2025
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Course Code: <b>CBS2035</b>	Course Title: <b>Advanced Spreadsheets</b>  Type of Course: <b>Skill Enhancement Course</b>	<b>L- T- P - C</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>
Version No.	1.0					
Course Pre-requisites	CBS2035 – Spreadsheets for Business					
Anti-requisites	<b>None</b>					
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 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:	The students shall be able to develop: <ol style="list-style-type: none"> <li>1. An attitude of enquiry.</li> <li>2. Confidence and ability to tackle new problems.</li> <li>3. Ability to interpret events and results.</li> <li>4. Ability to work as a leader and as a member of team.</li> <li>5. Assess errors and eliminate them.</li> <li>6. Observe and measure physical phenomenon.</li> <li>7. Write Reports.</li> <li>8. Select suitable equipment, instrument and materials.</li> <li>9. Locate faults in systems.</li> <li>10. Manipulative skills for setting and handling equipment.</li> <li>11. The ability to follow standard test procedures.</li> </ol>					

	12. An awareness of the need to observe safety precautions. To judge magnitudes without actual measurement.			
<b>Course Out Comes</b>	On successful completion of the course the students shall be able to: <b>CO1:</b> Apply If functions for data analysis ( <b>Apply</b> ) <b>CO2:</b> Apply lookup functions for dataset ( <b>Apply</b> ) <b>CO3:</b> Illustrate the data using pivot tables ( <b>Analyse</b> )			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Analysis using Excel</b>	<b>Assignment</b>	Functions and syntax	<b>20 Sessions</b>
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				
<b>Module 2</b>	<b>Look up functions</b>	<b>Assignment</b>	Data Analysis	<b>15 Sessions</b>
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				
<b>Module 3</b>	<b>Data Visualization through excel</b>	<b>Assignment</b>	Group presentations	<b>20 Sessions</b>
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				
<b>List of Laboratory Tasks:</b> <b>Experiment No 1:</b> What If Analysis, Goal Seek, Scenario Analysis, Data Tables (PMT Function), Solver Tool <b>Experiment No 2:</b> Logical Functions, If Function, How to Fix Errors – if error , Nested If <b>Experiment No 3:</b> Complex if and or functions Data Validation , Number, Date & Time Validation, Text and List Validation				



<b>Experiment No 4:</b> Custom validations based on formula for a cell, Dynamic Dropdown List Creation using Data Validation – Dependency List <b>Experiment No 5:</b> Look up functions <b>Experiment No 6:</b> Look up functions <b>Experiment No 7:</b> Data Visualization through excel <b>Experiment No 8:</b> Data Visualization through excel <b>Experiment No 9:</b> Data Visualization through excel	
<b>Targeted Application &amp; Tools that can be used:</b> 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.	
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course:</b> 1. Preparation of HR/Marketing / Finance/Sales dashboard	
<b>Text book</b> William L. Fischer Excel: QuickStart Guide - From Beginner to Expert (Excel, Microsoft Office) Paperback – May 7, 2016	
<b>References</b> <u>Michael Alexander</u> (Author), <u>Richard Kusleika</u> (Author), <u>John Walkenbach</u> (Author) (2018), Excel 2019 Bible Paperback – 4 December	
<b>Online learning resources:</b> <a href="https://onlinecourses.nptel.ac.in/noc21_ge21/preview">https://onlinecourses.nptel.ac.in/noc21_ge21/preview</a> <a href="https://support.microsoft.com/en-us/excel">https://support.microsoft.com/en-us/excel</a> <a href="https://www.coursera.org/specializations/excel">https://www.coursera.org/specializations/excel</a>	
<b>Topics relevant to SKILL DEVELOPMENT :</b> Pivot Table for Skill Development through Experiential Learning Techniques. This is attained through assessment component mentioned in course handout.	
<b>Catalogue prepared by</b>	Dr. Nandita Malini Barua
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> Board of Studies conducted on 5 <sup>th</sup> June 2025
<b>Date of Approval by the Academic Council</b>	25th July 2025

Course Code: <b>CBS2036</b>	Course Title: <b>Financial Data Modelling</b> Type of Course: <b>Skill Enhancement Course</b>	L-T-P- C	0	0	4	2
Version No.	<b>1.0</b>					
Course Pre-requisites	<ul style="list-style-type: none"> <li>• CBS 1024 - Spreadsheets for Business</li> <li>• CBS 2029 - Financial Management</li> </ul>					
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.					
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:	The students shall be able to develop: <ul style="list-style-type: none"> <li>• Time value of money</li> <li>• Risk and return</li> <li>• Cost of capital</li> <li>• Capital budgeting (NPV, IRR)</li> <li>• Ratio analysis (liquidity, solvency, profitability, efficiency)</li> <li>• Financial functions (NPV, IRR, PMT, FV)</li> <li>• Lookup functions (VLOOKUP, HLOOKUP, INDEX-MATCH)</li> <li>• Logical and nested formulas</li> <li>• Data validation and protection</li> <li>• Charts and visualizations</li> </ul>					
Course Out Comes	<b>On successful completion of the course the students shall be able to:</b>					

	1. <b>CO1:</b> Describe financial modelling concepts, characteristics, and goals for creating effective models. (Understand) 2. <b>CO2:</b> Interpret financial statements, recognizing the importance of financial statements in evaluating a company's financial well-being. (Apply) 3. <b>CO3:</b> Examine businesses via ratios, reports, and valuation, showcasing financial analysis in decisions. (Analyse) 4. <b>CO4:</b> Apply spreadsheet for modelling, using formatting, formulas, and advanced techniques to make practical financial models from theory. (Apply)			
<b>Course Content:</b>				
<b>Module 1</b>	Introduction to Financial Modelling	Financial Reports	Data Analysis	<b>10 Sessions</b>
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.				
<b>Module 2</b>	Financial Statement Analysis	Assignment	Case Study	<b>15 Sessions</b>
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.				
<b>Module 3</b>	Modelling Techniques	Case-Based Analysis	Present industry-specific ratios and DuPont analysis case studies.	<b>15 Sessions</b>
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).				
<b>Module 4</b>	Excel For Financial Analysis	Hands-On Practice	Guiding students through advanced Excel functions and formulas for practical financial modelling tasks	<b>20 Sessions</b>
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**
  - Develop a model for a retail business with three different scenarios: optimistic, base, and pessimistic.
  - Analyze the impact of each scenario on profitability and valuation.
- 8. **Cash Flow Statement Construction from Balance Sheet & Income Statement**
  - Reconstruct the cash flow statement using indirect method from historical data.
  - Analyze operating, investing, and financing activities.
- 9. **Budget Forecasting Model**
  - Build a sales and expense forecasting model for a business unit.
  - 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/F3087AB0D77C44EABCCCFBED64C92472>
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-943b-f13bd58509f3%40redis&bdata=JnNpdGU9ZWWhvc3QtbGl2ZQ%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

<b>Catalogue prepared by</b>	Dr Rajkumar Chavan
<b>Recommended by the Board of Studies on</b>	06 <sup>th</sup> BoS held on 05/06/2025

<b>Date of Approval by the Academic Council</b>	25th July 2025
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<b>Course Code:</b> CBS7000	<b>Course Title: Summer Internship</b> <b>Course type: Skill Enhancement Course</b>	<b>C</b>	<b>2</b>
<b>Version No.</b>	1.0		
<b>Course Pre-requisites</b>	None		
<b>Anti-requisites</b>	None		
<b>Course Description</b>	The <b>Summer Internship</b> 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.		
<b>Course Out Comes (COs)</b>	Upon successful completion of the internship, students will be able to: <ul style="list-style-type: none"> <li>• <b>CO1:</b> Demonstrate an understanding of the functional operations of a business</li> <li>• <b>CO2:</b> Apply business concepts to solve or support real-world tasks</li> <li>• <b>CO3:</b> Exhibit professional and ethical behavior in the workplace</li> <li>• <b>CO4:</b> Document and communicate internship experiences through reports and presentations</li> </ul>		
<b>Course objective</b>	1. To offer practical exposure to business and organizational environments 2. To apply theoretical knowledge from classroom learning in a work setting		

	<p>3. To cultivate professional skills like teamwork, communication, and adaptability</p> <p>4. To enable reflective learning through structured reporting and presentations</p>										
<b>Expected Deliverables:</b>	<ul style="list-style-type: none"> <li>• <b>Internship Joining Letter / Certificate</b> from the company</li> <li>• <b>Weekly Logbook / Diary</b> (signed by company mentor)</li> <li>• <b>Internship Report</b> (approx. 15–20 pages)</li> <li>• <b>Final Presentation</b> (PPT summarizing learnings and outcomes)</li> <li>• <b>Feedback Forms</b> (from company and faculty mentor)</li> </ul>										
<b>Evaluation Components:</b>	<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										
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Final Presentation / Viva	30%										
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Faculty Mentor Evaluation	10%										
<b>Catalogue prepared by</b>											
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> Board of Studies, 5 <sup>th</sup> June, 2025										



<b>Date of Approval by the Academic Council</b>	
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<b>Course Code:</b> <b>CBS7001</b>	<b>Course Title:</b> Project <b>Course type:</b> Skill Enhancement Course	<b>C</b>				<b>4</b>
<b>Version No.</b>	1.0					
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	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.					
<b>Course Out Comes</b>	<p>Upon successful completion of the project, students will be able to:</p> <ul style="list-style-type: none"> <li>• <b>CO1:</b> Formulate and articulate a well-defined business problem or objective</li> <li>• <b>CO2:</b> Apply appropriate business frameworks and methodologies to address the problem</li> <li>• <b>CO3:</b> Conduct structured research and/or data analysis</li> <li>• <b>CO4:</b> Present findings through a professional report and oral presentation</li> </ul>					

<b>Course objective</b>	<ol style="list-style-type: none"> <li>1. To apply domain-specific concepts to real-world or simulated problems</li> <li>2. To engage in systematic inquiry using research and analytical techniques</li> <li>3. To develop skills in business report writing, data interpretation, and presentation</li> <li>4. To foster independence, responsibility, and professionalism in project execution</li> </ol>										
<b>Expected Deliverables:</b>	<ul style="list-style-type: none"> <li>• Approved Project Proposal</li> <li>• Project Report (approx. 40–60 pages)</li> <li>• Executive Summary</li> <li>• Presentation Slides (10–15 slides)</li> <li>• Weekly Progress Log (signed by faculty mentor)</li> </ul>										
<b>Evaluation Components:</b>	<table border="1"> <thead> <tr> <th>Component</th><th>Weightage</th></tr> </thead> <tbody> <tr> <td>Project Proposal &amp; Planning (Report)</td><td>10%</td></tr> <tr> <td>Research/Data Collection(Report)</td><td>20%</td></tr> <tr> <td>Analysis &amp; Interpretation (Report)</td><td>20%</td></tr> <tr> <td>Faculty Feedback</td><td>20%</td></tr> </tbody> </table>	Component	Weightage	Project Proposal & Planning (Report)	10%	Research/Data Collection(Report)	20%	Analysis & Interpretation (Report)	20%	Faculty Feedback	20%
Component	Weightage										
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		Viva/Presentation	30%	
<b>Catalogue prepared by</b>				
<b>Recommended by the Board of Studies on</b>	<b>6<sup>th</sup> Board of Studies conducted on 5<sup>th</sup> June 2025</b>			
<b>Date of Approval by the Academic Council</b>	25th July 2025			

### Value Added Courses

<b>Course Code:</b> <b>PPS4002</b>	<b>Course Title: Aptitude Training</b> <b>Type of Course: Value Added Course</b>	<b>L- T-P- C</b>	<b>0-0-2-1</b>
<b>Version No.</b>	1.0		
<b>Course Pre-requisites</b>	None		
<b>Anti-requisites</b>	None		
<b>Course Description</b>	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.		
<b>Course Objective</b>	The objective of the course is to familiarize the learners with the concepts of Aptitude and attain Skill Development through Problem Solving techniques.		

<b>Course Outcomes</b>	On successful completion of the course the students shall be able to: <b>CO1: Recall</b> all the basic mathematical concepts they learnt in high school. <b>CO2: Identify</b> the principle concept needed in a question. <b>CO3: Solve</b> the quantitative and logical ability questions with the appropriate concept. <b>CO4: Analyze</b> the data given in complex problems. <b>CO5: Rearrange</b> the information to simplify the question			
<b>Course Content:</b>				
<b>Module 1</b>	Quantitative Ability	Assignment	Bloom's Level : Application	<b>02 Hours</b>
Topics: Introduction to Aptitude, working of Tables, Squares, Cubes				
<b>Module 2</b>	Logical Reasoning	Assignment	Bloom's Level : Application	<b>18 Hours</b>
Topics: Linear & Circular Arrangement Puzzle, Coding & Decoding, Blood Relations, Directions, Ordering and Ranking, Clocks and Calendars, Number Series, Wrong number series, Visual Reasoning				
<b>Targeted Application &amp; Tools that can be used:</b>				
Application area: Placement activities and Competitive examinations. Tools: LMS				
<b>Text Book</b>				
1. Quantitative Aptitude by R S Aggarwal 2. Verbal & Non-Verbal Reasoning by R S Aggarwal				
<b>References</b>				
1. <a href="http://www.indiabix.com">www.indiabix.com</a> 2. <a href="https://www.youtube.com/c/TheAptitudeGuy/videos">www.youtube.com/c/TheAptitudeGuy/videos</a>				
<b>Topics relevant to Skill development:</b> Quantitative and reasoning aptitude for Skill Development through Problem solving Techniques. This is attained through assessment component mentioned in course handout.				
<b>Catalogue prepared by</b>	L&D Department faculty members			
<b>Recommended by the Board of Studies on</b>	6 <sup>th</sup> Board of Studies conducted on 5 <sup>th</sup> June 2025			
<b>Date of</b>	25th July 2025			

Approval by the Academic Council	
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Course Code: <b>PPS3018</b>	Course Title: <b>Preparedness for Interview</b>  Type of Course: <b>Value Added Course</b>	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 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 “ <b>Preparing for Interview</b> ” and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques.					
Course Out Comes	<b>On successful completion of this course the students shall be able to:</b> CO1: <b>Develop</b> professional Resumes CO2: <b>Illustrate</b> Resumes effectively CO3: <b>Apply</b> skills and knowledge learnt for active and effective Group Discussions and Interview					
Course Content:						

Module 1	<b>Resume Building</b>	<b>Classroom activity</b>		10 Hours
<b>Topics:</b> Resume structure, use of templates, Do's and Don'ts, ATS methods, Cover Letter and Video Resume <b>Activity:</b> Real world scenarios				
Module 2	<b>Group Discussion</b>	<b>Mock G D</b>		9 Hours
<b>Topics:</b> -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 <b>Activity:-</b> Real world scenarios				
Module 3	<b>Personal Interview</b>	<b>Grooming checks + Evaluation + Mock Interview+ Role Play</b>		9 Hours
<b>Topics:</b> Placement process, Different interview rounds, HR interviews, Interview questions and desired answers, Different types of interviews, Do's and Don'ts. <b>Activity:</b> - Role Play & Real-world scenario				
Module 4	<b>Recap/Revision /Feedback Session</b>	<b>Practice sessions</b>		2 Hours
Targeted Application & Tools that can be used: 1. TED Talks 2. You Tube Links 3. Role Play activities				
<b>Project work/Assignment: Mention the Type of Project/Assignment proposed for this course :</b> Continuous Individual Assessment				
<b>The Topics related to Skill Development:</b> Art of Presentation and Group Discussion for <b>Skill Development</b> through <b>Participative Learning</b> 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 <sup>th</sup> Board of Studies conducted on 5 <sup>th</sup> June 2025			
Date of Approval by the Academic Council	25th July 2025			

## Mandatory Non-Credit Courses

Course Code: <b>PPS 1025</b>	<b>Course Title: Industry Readiness Program – I</b> Type of Course: <b>Mandatory Non Credit Course</b>	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 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 <b>familiarize the learners with the concepts of “Employability for Young Professionals” and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques.</b>					
Course Out Comes	<b>On successful completion of this course the students shall be able to:</b> <b>CO1 : Define their career goals</b>					

		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
<b>Topics:</b> SMART Goals, formal grooming through self-introduction activity <b>Activity:</b> Real world scenarios			
Module 2	Habit Formation	Role plays	10 Hours
<b>Topics:</b> Professional and Personal ethics for success and activity-based practice  <b>Activity:</b> Students to present 2 min video on building professional ethics			
Module 3	Email Etiquettes	Individual and group presentation	10 Hours
<b>Topics:</b> Types of prompts to generate effective or desired results for email etiquettes <b>Activity:</b> Individual student presenting various search prompts			
Faculty: L&D			
Targeted Application & Tools that can be used: <ol style="list-style-type: none"> <li>1. TED Talks</li> <li>2. You Tube Links</li> <li>3. Activities</li> </ol>			
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	
<b>The topics related to skill development:</b> 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	<b>6<sup>th</sup> Board of Studies conducted on 5<sup>th</sup> June 2025</b>
Date of Approval by the Academic Council	25th July 2025

Course Code: <b>PPS 1026</b>	Course Title: <b>Industry Readiness Program - II</b> Type of Course: Practical Only 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 <b>familiarize the learners with the concepts of “Industry Readiness for Young Professionals” and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques.</b>					
Course Out Comes	<b>On successful completion of this course the students shall be able to:</b>  <b>CO1: Apply</b> different communication skills for success in workplace					

	<b>CO2: Practice team building skills</b> for career success <b>CO3: Demonstrate</b> ethical leadership skills in workplace			
Course Content				
Module 1	<b>Effective Communication</b>	Classroom activities	<b>10 Hours</b>	
<b>Topics:</b> Practice effective communication skills (Verbal, Non-verbal, Written and Visual) <b>Activity:</b> Use social media prompts to prepare self-introduction videos				
Module 2	<b>Team Building</b>	Group Activity	<b>10 Hours</b>	
<b>Topics:</b> Skills of an effective team player <b>Activity:</b> Student group activity to build class networking				
Module 3	<b>Leadership</b>	Case study	<b>10 Hours</b>	
<b>Topics:</b> Types of leadership, using empathy in leadership <b>Activity:</b> Individual presentation by students on corporate leaders.				
Faculty : L&D				
Targeted Application & Tools that can be used: <ol style="list-style-type: none"> <li>1. TED Talks</li> <li>2. You Tube Links</li> <li>3. Activities</li> </ol>				
Assignment proposed for this course Assignment 1: One minute reel Assignment 2: Team building assignment				
Continuous Individual Assessment Module 1: L-S-R-W class assessment Module 2: Team Presentation Module 3: Individual Assessment				
<b>The topics related to skill development:</b>				

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.

Catalogue prepared by	Faculty of L&D
Recommended by the Board of Studies on	6 <sup>th</sup> Board of Studies conducted on 5 <sup>th</sup> June 2025
Date of Approval by the Academic Council	25th July 2025

<b>Course Code:</b> CHE1020	<b>Course Title: Environmental Studies and Sustainable Development</b> <b>Type of Course: Mandatory Non Credit Course</b>	<b>L- T- P- C</b>	-	-	-	-
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	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. <b>This course is designed to cater to Environment and Sustainability</b>					
<b>Course Objective</b>	The objective of the course is 'SKILL DEVELOPMENT' of the student by using 'PARTICIPATIVE LEARNING' techniques					
<b>Course Outcomes</b>	On successful completion of this course the students shall be able to: 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			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Understanding Environment, Natural Resources, and Sustainability</b>			
<b>Topics:</b> 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. 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.				
<b>Module 2</b>	<b>Ecosystems, Biodiversity, and Sustainable Practices</b>			
<b>Topics: Ecosystems and ecosystem services:</b> 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. 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.				
<b>Module 3</b>	<b>Environmental Pollution, Waste Management, and Sustainable Development</b>			
<b>Topics:</b> 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. 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; <b>Sustainable Materials and Technologies:</b> Biodegradable and compostable materials, Recycled and reclaimed materials (E-waste management), Sustainable manufacturing processes.				
<b>Module 4</b>	<b>Social Issues, Legislation, and Practical Applications</b>			

**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, 20<sup>th</sup> 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, 9<sup>th</sup> 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, 2<sup>nd</sup> 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](https://onlinecourses.nptel.ac.in/noc23_lw06/preview)
5. [https://onlinecourses.swayam2.ac.in/ini25\\_bt02/preview](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](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](https://onlinecourses.swayam2.ac.in/nou25_ge19/preview)
13. [https://onlinecourses.swayam2.ac.in/ini25\\_hs01/preview](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>

#### **Topics relevant to Skill Development:**

1. An attitude of enquiry.
2. Write reports

<b>The topics related to Environment and Sustainability :</b> All topics in theory component are relevant to Environment and Sustainability.	
<b>Catalog prepared by</b>	Faculty members of the Department of Chemistry
<b>Recommended by the Board of Studies on</b>	<b>6<sup>th</sup> Board of Studies conducted on 5<sup>th</sup> June 2025</b>
<b>Date of Approval by the Academic Council</b>	25th July 2025

<b>Course Code:</b> <b>LAW7601</b>	<b>Course Title: Indian Constitution</b> <b>Type of Course: Mandatory Non-Credit Course</b>	<b>L- T- P- C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Course Pre-requisites</b>	None					
<b>Anti-requisites</b>	None					
<b>Course Description</b>	<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 (<a href="https://constitution75.com/">https://constitution75.com/</a>) as well as #AzaadiKaAmrutMahotsav / Azadi Ka Amrit Mahotsav (<a href="https://amritmahotsav.nic.in">https://amritmahotsav.nic.in</a>). 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><b>This course is designed to cater to Constitutional Studies.</b></p>					
<b>Course Objective</b>	The objective of the course is 'SKILL DEVELOPMENT' of the student by using 'PARTICIPATIVE LEARNING' techniques					
<b>Course Outcomes</b>	On successful completion of this course the students shall be able to:					

	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)			
<b>Course Content:</b>				
<b>Module 1</b>	<b>Understanding the Making of the Constitution: The Constituent Assembly &amp; The Constitution of India</b>			
<b>Topics:</b> 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				
<b>Module 2</b>	<b>Citizen's Fundamental Rights and State's Responsibilities (Directive Principles)</b>			
<b>Topics:</b> 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				
<b>Module 3</b>	<b>Organs Of the Government</b>			
<b>Topics:</b> <b>Executive:</b> The President of India - Powers and Functions of President of India - Emergency Powers and the Position of the President <b>Legislature:</b> 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 <b>Judiciary:</b> 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				
<b>Module 4</b>	<b>Federalism &amp; Decentralization</b>			



**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](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, 4<sup>th</sup> 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\\_lw03/course?&force\\_user=true](https://onlinecourses.nptel.ac.in/noc20_lw03/course?&force_user=true)
2. [https://onlinecourses.swayam2.ac.in/cec19\\_hs13/course?&force\\_user=true](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>
5. <https://nptel.ac.in/courses/129105608>
6. <https://nptel.ac.in/courses/129106002>

**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.

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