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

2026-2029

BACHELOR OF COMMERCE (Integrated with CMA(US))

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

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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 build globally acclaimed Commerce and Management professionals who excel beyond peers with integrity, character and societal care.

1.4 Mission Statement of Presidency School of Commerce

- Deliver innovative, flexible curricula aligned with National and Global standards blending excellence in academia research, and interdisciplinary knowledge transfer.
- Provide industry ready technological support in Commerce and Management fostering ecological – Economic skills and Entrepreneurial ventures.
- Impart ethical principles that prioritize integrity, societal prosperity, and sustainable growth.

2. Preamble to the Program Regulations and Curriculum

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

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

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

3. Short Title and Applicability

a. These Regulations shall be called the Bachelor of Commerce (Integrated with CMA(US)) Degree Program Regulations and Curriculum 2026-2029.
b. These Regulations are subject to, and pursuant to the Academic Regulations.
c. These Regulations shall be applicable to the ongoing Bachelor of Commerce (Integrated with CMA(US)) Degree Programs of the 2026-2029 batch, and to all other Bachelor of Commerce (Integrated with CMA(US)) Degree Programs which may be introduced in future.
d. These Regulations shall supersede all the earlier Bachelor of Commerce (Integrated with CMA(US)) Degree Program Regulations and Curriculum, along with all the amendments thereto.
e. These Regulations shall come into force from the Academic Year 2026-2027.

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 CMA(US)) Degree Program Regulations and Curriculum, 2026-2029;

*ff. "Program" means the Bachelor of Commerce (*Integrated with CMA(US)) *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 CMA(US)) Program Regulations and Curriculum 2026-2029 are subject to, and, pursuant to the Academic Regulations. These Program Regulations shall be applicable to the ongoing Bachelor of Commerce (Integrated with CMA(US)) Degree Program, abbreviated as B. Com of 2026-2029 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 CMA(US)) Degree Program is a Three-Year, Full-Time Semester based program. The minimum duration of the B. Com (Integrated with CMA(US)) Program is three (03) years and each year comprises of two academic Semesters (Odd and Even Semesters) and hence the duration of the B. Com (Integrated with CMA(US)) program is six (06) Semesters.

6.2 A student who for whatever reason is not able to complete the Program within the normal period or the minimum duration (number of years) prescribed for the Program, may be allowed a period of two years beyond the normal period to complete the mandatory minimum credits requirement as prescribed by the concerned Program Regulations and Curriculum. In general, the permissible maximum duration (number of years) for completion of Program is 'N' + 2 years, where 'N' stands for the normal or minimum duration (number of years) for completion of the concerned Program as prescribed by the concerned Program Regulations and Curriculum.

6.3 The time taken by the student to improve Grades/CGPA, and in case of temporary withdrawal/re-joining (refer to clause 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:

PEO1 : Graduates will have successful careers in the field of Commerce.

PEO2: Examine Business situations and interpret information using relevant domain knowledge and arrive at logical conclusions adapting to emerging technologies.

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

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

Program Outcomes

PO1: Apply fundamental concepts of Commerce, Business and Management to solve complex Business Problems

PO2: Analyze complex business problems using critical thinking and analytical skills in Commerce

PO3: Choose appropriate modern methods and tools in Business contexts, including reporting, presentations and teamwork

PO4: Demonstrate effective written and verbal communication skills for professional business contexts, including reporting, presentations and teamwork.

PO5: Recognize and apply ethical principles in business practices while addressing Social, Environmental, and Legal responsibilities in a Global context.

PO6: Exhibit resource management capabilities, take initiative and support culture of cooperation and shared responsibility through lifelong learning

Program Specific Outcomes

PSO1: Identify business problems, perform analyses, apply critical thinking, and adopt ethical and professional practices to perform effectively in corporate and entrepreneurial roles.

PSO2 Meet competent expectations of Global industry and professional bodies like ICAI, IMA, ACCA, US-IRS

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 CMA(US)) Program is listed in the following Clauses:

9.1 An applicant who has successfully completed Pre-University course or Senior Secondary School course (+2) or equivalent such as (11+1), 'A' level in Senior School Leaving Certificate Course, with a minimum aggregate of 40% marks, from a recognized university of India or outside or from a Senior Secondary Board or equivalent, constituted or recognized by the Union or by the State Government of that Country, for the purpose of issue of qualifying certificate, on successful completion of the course, may apply for and be admitted into the Program.

9.2 Reservation for the SC / ST and other backward classes shall be made in accordance with the directives issued by the Government of Karnataka from time to time.

9.3 Admissions are offered to Foreign Nationals and Indians living abroad in accordance with the rules applicable for such admission, issued from time to time, by the Government of India.

9.4 Candidates must fulfil the medical standards required for admission as prescribed by the University.

9.5 If, at any time after admission, it is found that a candidate had not in fact fulfilled all the requirements stipulated in the offer of admission, in any form whatsoever, including possible misinformation and any other falsification, the Registrar shall report the matter to the Board of Management (BOM), recommending revoking the admission of the candidate.

9.6 The decision of the BOM regarding the admissions is final and binding.

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

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

10.1 The student shall submit the Application for Transfer along with a non-refundable Application Fee (as prescribed by the University from time to time) to the University no later than 10th of July of the concerned year for admission to the 2nd Year (3rd Semester) B. Com (Integrated with CMA(US)) Program commencing on August on the year concerned.

10.2 The student shall submit copies of the respective Marks Cards / Grade Sheets / Certificates along with the Application for

Transfer.

10.3 The transfer may be provided on the condition that the Courses and Credits completed by the concerned student in the 1st Year of the B. Com (Integrated with CMA(US)) Three Degree Program from the concerned University, are declared equivalent and acceptable by the Equivalence Committee constituted by the Vice Chancellor for this purpose. Further, the Equivalence Committee may also prescribe the Courses and Credits the concerned students shall have to mandatorily complete, if admitted to the 2nd Year of the B. Com (Integrated with CMA(US)) Program of the University.

10.4 The Program allotted to the student concerned shall be the decision of the University and binding on the student.

11. Change of Program

11.1 A student admitted to a particular Program of the BBA Program will continue studying in that Program till the completion of the program.

11.2 Change of program shall not be permitted after the enrolment of the student for a specific program.

12 Specific Regulations regarding Assessment and Evaluation (including the Assessment Details of NTCC Courses, Weightages of Continuous Assessment and End Term Examination for various Course Categories)

12.1 The academic performance evaluation of a student in a Course shall be according to the University Letter Grading System based on the class performance distribution in the Course.

12.2 Academic performance evaluation of every registered student in every Course registered by the student is carried out through various components of Assessments spread across the Semester. The nature of components of Continuous Assessments and the weightage given to each component of Continuous Assessments (refer Clause 12.5 of Academic Regulations) shall be clearly defined in the Course Plan for every Course, and approved by the DAC.

12.3 Format of the End-Term examination shall be specified in the Course Plan.

12.4 Grading is the process of rewarding the students for their overall performance in each Course. The University follows the system of Relative Grading with statistical approach to classify the students based on the relative performance of the students registered in the concerned Course except in the following cases:

- Non-Teaching Credit Courses (NTCC)

- Courses with a class strength less than 30

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

Grading shall be done at the end of the Academic Term by considering the aggregate performance of the student in all components of Assessments prescribed for the Course. Letter Grades (Clause 8.10 of Academic Regulations) shall be awarded to a student based on her/his overall performance relative to the class performance distribution in the concerned Course. These Letter Grades not only indicate a qualitative assessment of the student's performance but also carry a quantitative (numeric) equivalent called the Grade Point.

12.5 Assessment Components and Weightage

Table 1: Assessment Components and Weightage for different category of Courses

Nature of Course and Structure	Evaluation Component	Weightage
Lecture-based Course L component in the L-T-P Structure is predominant (more than 1) (Examples: 3-0-0; 3-0-2; 2-1-0; 2-0-2, 2-0-4 etc.)	Continuous Assessments	50%
	End Term Examination	50%
Lab-based Course P component in the L-T-P Structure is predominant (Examples: 0-0-4; 1-0-4; 1-0-2; etc.)	Continuous Assessments	75%
	End Term Examination (Lab Only)	25%
Practice- based Course L component in the L-T-P Structure is 0 (Example: 0-0-2 etc.)	Continuous Assessments	100%

Skill based Courses like Internship, Dissertation / Social Engagement and such similar Non-Teaching Credit Courses, where the pedagogy does not lend itself to a typical L-T-P structure	Guidelines for the assessment components for the various types of Courses, with recommended weightages, shall be specified in the concerned Program Regulations and Curriculum / Course Plans, as applicable.

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

Normally, for Practice/Skill based Courses, without a defined credit structure (L–T–P) [NTCC], but with assigned Credits, (as defined in Clause 5.2 of Academic Regulations) the method of evaluation shall be based only on Continuous Assessments. The various components of Continuous Assessments, the distribution of weightage among such components, and the method of evaluation/assessment, shall be as decided and indicated in the Course Plan/PRC. The same shall be approved by the respective DAC.

12.6 **Minimum Performance Criteria:**

12.6.1 **Theory only Course and Lab/Practice Embedded Theory Course**

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

a. A student must obtain a minimum of 30% of the total marks/weightage assigned to the End Term Examinations in the concerned Course.

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

12.6.2 **Lab/Practice only Course and Project Based Courses**

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

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 Clause 12.6.1 and 8.9.212.6.2 of Academic Regulations) in the "Make-Up Examinations" of the concerned Course. Further, the student has an option to re-register for the Course and clear the same in the summer term/ subsequent semester if he/she wishes to do so, provided the Course is offered.

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

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

13.1 The transfer of credits shall be examined and recommended by the Equivalence Committee (refer annexure 'b' of Academic Regulations) and approved by the Dean - Academics.

13.2 Students may earn credits from other Indian or foreign Universities/Institutions with which the University has an MOU, and that MOU shall have specific provisions, rules and guidelines for transfer of credits. These transferred credits shall be counted towards the minimum credit requirements for the award of the degree.

13.3 Students may earn credits by registering for Online Courses offered by *Study Web of Active Learning by Young and Aspiring Minds* (SWAYAM) and *National Program on Technology Enhanced Learning* (NPTEL), or other such recognized Bodies/ Universities/Institutions as approved by the concerned BOS and Academic Council from time to time. The concerned School/Parent Department shall publish/include the approved list of Courses and the rules and guidelines governing such transfer of credits of the concerned Program from time to time. The Rules and Guidelines for the transfer of credits specifically from the Online Courses conducted by SWAYAM/ NPTEL/ other approved MOOCs are as stated in the following Sub-Clauses:

13.3.1 A student may complete SWAYAM/NPTEL/other approved MOOCs as mentioned in Clause 13.3 of Academic Regulations and transfer equivalent credits to partially or fully complete the mandatory credit requirements of Discipline Elective Courses and/or the mandatory credit requirements of Open Elective Courses as prescribed in the concerned Curriculum Structure. However, it is the sole responsibility of the student to complete the mandatory credit requirements of the Discipline Elective Courses and the Open Elective Courses as prescribed by the Curriculum Structure of the concerned Program.

13.3.2 SWAYAM/NPTEL/ other approved MOOCs as mentioned in Clause 13.3 of Academic Regulations, shall be approved by the concerned Board of Studies.

13.3.3 Parent Departments may release a list of SWAYAM/NPTEL/other approved MOOCs for Pre-Registration as per schedule in the Academic Calendar or through University Notification to this effect.

13.3.4 Students may Pre-Register for the SWAYAM/NPTEL/other approved MOOCs in the respective Departments and register for the same Courses as per the schedule announced by respective Online Course Offering body/institute/ university.

13.3.5 A student shall request for transfer of credits only from such approved Courses as mentioned in Sub-Clause 13.3.2 above.

13.3.6 SWAYAM/NPTEL/other approved MOOCs Courses are considered for transfer of credits only if the concerned student has successfully completed the SWAYAM/NPTEL/other approved MOOCs and obtained a certificate of successful/satisfactory completion.

13.3.7 A student who has successfully completed the approved SWAYAM/NPTEL/ other approved MOOCs and wants to avail the provision of transfer of equivalent credits, must submit the original Certificate of Completion, or such similar authorized documents to the Dean/ Director/ HOD concerned, with a written request for the transfer of the equivalent credits. On verification of the Certificates/Documents and approval by the Dean/Director/HOD concerned, the Course(s) and equivalent Credits shall be forwarded to the COE for processing of results of the concerned Academic Term.

13.3.8 The credit equivalence of the SWAYAM/NPTEL/other approved MOOCs are based on Course durations and/or as recommended by the Course offering body/institute/university. The Credit Equivalence mapped to SWAYAM/ NPTEL approved Courses based on Course durations for transfer of credits is summarised in Table shown below. The Grade will be calculated from the marks received by the Absolute Grading (Table 8.11 in Academic Regulations).

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

Sl. No.	Course Duration	Credit Equivalence
1	4 Weeks	1 Credit
2	8 Weeks	2 Credits
3	12 Weeks	3 Credits

13.3.9 The maximum permissible number of credits that a student may request for credit transfer from MOOCs shall not exceed 20% of the mandatory minimum credit requirements specified by the concerned Program Regulations and Curriculum for the award of the concerned Degree.

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

13.3.11 The maximum number of credits that can be transferred by a student shall be limited to forty percent (40%) of the mandatory minimum credit requirements specified by the concerned Program Regulations and Curriculum for the award of the concerned Degree. However, the grades obtained in the Courses transferred from other Institutions/MOOCs, shall not be included in the calculation of the CGPA.

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

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

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

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

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

The B. Com (Integrated with CMA(US)) Program Structure (2026-2029) has a total of 120 credits. Table 3 summarizes the type of baskets, number of courses under each basket and the associated credits that are mandatorily required for the completion of the Degree.

Table No. _3: Summary of Mandatory Courses and Minimum Credit Contribution from various Baskets		
S. No.	**Baskets**	**Credit Contribution**
1	School Core Courses (SCC)	37
2	Program Core Courses (PCC)	35
3	Specialization Courses (SC)	18
4	Ability Enhancement Courses (AEC)	8
5	Skill Enhancement Courses (SEC)	14
6	Value Added Courses (VAC)	2
7	Open Elective Courses (OEC)	6
8	Mandatory Non-Credit Courses (MNC)	
	Minimum Total Credits for the Award of Degree	**120**

16. Minimum Total Credit Requirements of Award of Degree

A minimum of 120 credits is required to be eligible for the award of B. Com (Integrated with CMA(US)) 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 A student shall be declared to be eligible for the award of the concerned Degree if she/he:

a. Fulfilled the Minimum Credit Requirements and the Minimum Credits requirements under various baskets.

b. Secure a minimum CGPA of 4.50 in the concerned Program at the end of the Semester/Academic Term in which she/he completes all the requirements for the award of the Degree as specified in Sub-Clause a of Academic Regulations**;**

c. No dues to the University, Departments, Hostels, Library, and any other such Centres/ Departments of the University; and

d. No disciplinary action is pending against her/him.

18.Curriculum Structure – Basket Wise Course List

Table No. _4: List of School Core Courses (SCC)						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	CBS1014	Principles of Management	3	0	0	3
2	CBS1015	Microeconomics	3	0	0	3
3	CBS1016	Macroeconomics	3	0	0	3
4	CBS1017	Business Statistics	3	1	0	4
5	CBS1018	Introduction to Marketing	3	0	0	3
6	CBS1042	Human Resource Management	3	0	0	3
7	CBS1020	Introduction to Banking	3	0	0	3
8	CBS3054	GST and Customs Duty	3	1	0	4
9	CBS2027	Corporate Accounting	3	1	0	4
10	CBS2028	AI for Managers	3	0	0	3
11	CBS3035	Entrepreneurship and Business Ethics	4	0	0	4
					Total No. of Credits	**37**

Table No. 5: List of Program Core Courses (PCC)						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	CBS1034	Basics of Accounting	2	1	0	3
2	CBS1035	Financial Planning and Performance	3	1	0	4
3	CBS1036	International Financial Reporting	3	1	0	4
4	CBS2048	Financial Analytics and Control	3	1	0	4
5	CBS2030	Income Tax Law - I	3	1	0	4
6	CBS2031	Income Tax Law - II	3	1	0	4
7	CBS2049	Strategic Financial Management - I	3	1	0	4
8	CBS2050	Strategic Financial Management - II	3	1	0	4
9	CBS2047	Principles and Practices of Auditing	4	0	0	4
					Total No. of Credits	**35**

Table No. 6: List of Specialization Courses (SC)						
Track: Accounting & Taxation						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
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
5	CBS3060	Financial Reporting Standards	3	0	0	3
6	CBS3061	Accounting Information Systems	3	0	0	3
7	CBS3062	Forensic Accounting and Auditing	3	0	0	3
8	CBS3075	International Taxation	3	0	0	3
9	CBS3063	Advanced Corporate Accounting	3	0	0	3
Track: Banking & Finance						
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
5	CBS3078	Stock and Commodity Market	3	0	0	3
6	FIN3023	Business Valuation	3	0	0	3
7	CBS3077	Fintech	3	0	0	3
8	CBS3067	Risk Management in Banking	3	0	0	3
9	CBS3068	Mergers, Acquisitions and Corporate Restructuring	3	0	0	3

Table No. 7: List of Ability Enhancement Courses (AEC)						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	ENG1901	Essentials of Communication	3	0	0	3
2	ENG2020	Business English	3	0	0	3
3	KAN1002/KAN2002 /FRE1006/ GER1004/ ESP1001	Sarala Kannada / Savi Kannada / Elementary French /Elementary German/ Elementary Spanish	2	0	0	2
					Total No. of Credits	**8**

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

Table No. _8: List of Skill Enhancement Courses (SEC)						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	CBS2051	Spreadsheet of Managers	1	1	2	3
2	CBS2054	Computerized Accounting	1	1	2	3
3	CBS2036	Financial Data Modelling	0	0	4	2
4	CBS7000	Summer Internship				2
5	CBS7001	Project				4
					Total No. of Credits	**14**

Table No. _10 : List of Open Elective Courses (OEC)– Minimum of 6 credits is to be earned by the student						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	DES2001	Design Thinking	3	0	0	3
2	LAW2015	Cyber Law	3	0	0	3
3	BAJ1026	Multimedia Story Telling	3	0	0	3
4	BAJ1028	Content Creation for Social Media	3	0	0	3

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

Table No. 11 : List of Mandatory Non-Credit Courses (MNC)						
S. No	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	PPS1025	#Industry Readiness Program - I	0	0	2	0
2	PPS1026	#Industry Readiness Program - II	0	0	2	0
3	LAW7601	*Indian Constitution	1	0	0	0
4	CHE7601	*Environmental Studies	1	0	0	0
					Total No. of Credits	**0**

Industry Readiness Program I and II will be of 30 Hours

* Indian Constitution and Environmental Studies and Sustainable Development are MOOCs

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

Practical / Skill based Courses like internship, 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 CMA(US)) graduates for their professional careers. The method of evaluation and grading for the Practical / Skill based Courses shall be prescribed and approved by the concerned Departmental Academic Committee (refer Annexure A of the Academic Regulations). The same shall be prescribed in the Course Plan.

19.1. *Internship*

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

19.1.1 The Internship shall be in 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 internship will be a graded course. On completion of the minimum requirements of the internship requirements, student shall be graded as "NP" and will have to repeat the internship.

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 of them along with the name of the supervisor(s) and submit it to the Dean.

19.2.5 A certificate in the prescribed format to the effect that the project carried out by the student 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 membersshall conduct Viva-Voce on project.

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

Table - 12
Project Evaluation Components and Weightage

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

20. List of MOOC (NPTEL) Courses

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

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

Semester I							
S. No.	**COURSE CODE**	**COURSE NAME**	**L**	**T**	**P**	**C**	**Course Type**
1	CBS1034	Basics of Accounting	2	1	0	3	PCC
2	CBS1014	Principles of Management	3	0	0	3	SCC
3	CBS1015	Microeconomics	3	0	0	3	SCC
4	CBS1042	Human Resource Management	3	0	0	3	SCC
5	CBS1018	Introduction to Marketing	3	0	0	3	SCC
6	CBS1035	Financial Planning and Performance	3	1	0	4	PCC
7	ENG1901	Essentials of Communication	3	0	0	3	AEC
8	PPS1025	*Industry Readiness Program – I	0	0	2	0	MNC
		TOTAL				**22**	

* 30 Hours Course

Semester II							
S. No.	**COURSE CODE**	**COURSE NAME**	**L**	**T**	**P**	**C**	**Course Type**
1	CBS1036	International Financial Reporting	3	1	0	4	PCC
2	CBS2048	Financial Analytics and Control	3	1	0	4	PCC
3	CBS1020	Introduction to Banking	3	0	0	3	SCC
4	CBS2016	Macroeconomics	3	0	0	3	SCC
5	ENG2020	Business English	3	0	0	3	AEC
6	KAN1002 KAN2002 FRE1006 GER1004 ESP1001	Sarala Kannada Savi Kannada Elementary French Elementary German/ Elementary Spanish	2	0	0	2	AEC
7	CBS2051	Spreadsheet for Managers	1	1	2	3	SEC
8	LAW7601	*Indian Constitution	1	0	0	0	MNC
9	PPS1026	#Industry Readiness Program - II	0	0	2	0	MNC
		TOTAL				**22**	

30 Hours Course
*MOOC

Semester III							
S. No.	**COURSE CODE**	**COURSE NAME**	**L**	**T**	**P**	**C**	**Course Type**
1	CBS2049	Strategic Financial Management - I	3	1	0	4	PCC
2	CBS2028	AI for Managers	3	0	0	3	SCC
3	CBS1017	Business Statistics	3	1	0	4	SCC
4	CBS2030	Income Tax Law - I	3	1	0	4	PCC
5	XXXXX	Open Elective Course –1	3	0	0	3	OEC
6	CBS2054	Computerized Accounting	1	1	2	3	SEC
7	PPS3018	Preparedness for Interview	0	0	2	1	VAC
		TOTAL				**22**	

Semester IV							
S. No.	**COURSE CODE**	**COURSE NAME**	**L**	**T**	**P**	**C**	**Course Type**
1	CBS2031	Income Tax Law - II	3	1	0	4	PCC
2	CBS2050	Strategic Financial Management - II	3	1	0	4	PCC
3	CBS2027	Corporate Accounting	3	1	0	4	SCC
4	XXXXX	Open Elective Course –2	3	0	0	3	OEC
5	CHE7601	*Environmental Studies	1	0	0	0	MNC
6	CBS2036	Financial Data Modelling	0	0	4	2	SEC
7	PPS4002	Aptitude Training	0	0	2	1	VAC
8	CBS2047	Principles and Practices of Auditing	4	0	0	4	PCC
		TOTAL				**22**	

*MOOC

Semester V							
S. No.	**COURSE CODE**	**COURSE NAME**	**L**	**T**	**P**	**C**	**Course Type**
1	CBS3035	Entrepreneurship and Business Ethics	4	0	0	4	SCC
2	CBS3054	GST and Customs Duty	3	1	0	4	SCC
3	XXXXX	Specialization Core Course – I	3	0	0	3	SC
4	XXXXX	Specialization Core Course – II	3	0	0	3	SC
5	XXXXX	Specialization Core Course – III	3	0	0	3	SC
6	XXXXX	Specialization Core Course – IV	3	0	0	3	SC
7	CBS7000	Summer Internship	-	-	-	2	SEC
		TOTAL				**22**	

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

Part C- Course Catalogues

School Core Courses

Course Code: **CBS1014**	Course Title: **Principles of Management** Type of Core: **School Core**			**L- T- P- C**	**3**	**0**	**0**	**3**
Version No.	1.0							
Course Pre-requisites	None							
Anti-requisites	None							
Course Description	This course provides insights into various management functions and its impact. It imparts necessary understanding of functions required for a manager in the business world. The course also delves on various motivational theories, leadership styles, various communication methods and techniques that work around in an organizational set up.							
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 (Understand) CO 2: Explain the Planning process and types (Understanding) CO3: Classify the theories of Motivation and Leadership. (Understand) CO4: Explain the process of coordinate and control the organization. (Understand)							
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.
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: 1. Assignment 1: Written assignment should be submitted where the students will have to identify the different management thought and its applications. (Case Study Learning) 2. Assignment 2: The students will be divided into groups and group discussions will be done on the existing problems in the decision-making case studies. (Participative Learning)
Reference Text book 1. Principles of Management: An Analysis of Managerial Functions, by Harold Koontz (Author), Cyril O'Donnell 2. Principles and Practice of Management by L.M Prasad
Reference 1. R1:https://books.google.co.in/books?id=hgsBEAAAQBAJ&printsec=frontcover&redir_esc=y#v=onepage&q&f=false 2. R2: https://www.geeksforgeeks.org/14-principles-of-management-by-henri-fayol/ 3. R3:https://books.google.co.in/books/about/Principles_and_Practice_of_Management.html?id=TFL-mgEACAAJ&redir_esc=y PU library link https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=TEXTBOOK_LIBRARY01_06082022_371 https://open.umn.edu/opentextbooks/textbooks/34 E resources: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=TEXTBOOK_LIBRARY01_06082022_371

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

Case Studies

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

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

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

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

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

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

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

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

NPTEL link https://nptel.ac.in/courses/110107150 https://nptel.ac.in/courses/110107150 https://nptel.ac.in/courses/110107150 https://nptel.ac.in/courses/110107150 https://nptel.ac.in/courses/110107150 https://nptel.ac.in/courses/110107150 https://nptel.ac.in/courses/110107150

Topics relevant to "SKILL DEVELOPMENT": Students will be able to develop "MANAGERIAL SKILLS like Management Theories and concepts of (Management by Objectives). Management by Objectives for Skill Development through Participative Learning techniques. Through Participative learning as mentioned in the Course plan.

Catalogue prepared by	Dr. Syed Abid Hussain
Recommended by the Board of Studies on	6th BOS held on 5th June2025

Date of Approval by the Academic Council	25th July 2025

Course code: CBS1015	**Course Title: Microeconomics** **Type of Course: Major Core**	**L- T-P- C**	**3**	**0**	**0**	**3**
Version No.	2.0					
Course Pre-requisites	Fundamental communication and analytical abilities Elementary numerical proficiency Foundational understanding of economic principles Familiarity with current economic developments and events					
Anti-requisites	NIL					
Course Objectives	The objective of the course is to familiarize the learners with the concepts of **Micro Economics and** attain Skill Development through Participative Learning techniques.					
Course Description	This course covers the core principles of microeconomics, focusing on how consumers, firms, and markets make decisions about resource allocation and production under scarcity. Key topics include demand and supply, elasticity, consumer behaviour, cost theory, market structures, price determination, with practical applications to enhance analytical and decision-making skills in business and commerce.					
Course Outcomes	On successful completion of this course the students shall be able to: CO1: Explain the fundamental concepts of microeconomics and their relevance to business decision-making. (Understand) CO2: Apply demand and supply principles, including elasticity, consumer and producer surplus, and market equilibrium. (Apply) CO3: Explain consumer behavior using utility analysis, indifference curves, and budget constraints to understand consumer equilibrium and decision-making. (Understand) CO4: Apply production and cost theories to examine input-output relationships, cost behavior, and economies of scale in business decisions. (Apply)					

<table>
<tr><td></td><td colspan="4">CO5: Explain different market structures and price determination mechanisms. (Understand)</td></tr>
<tr><td>Course Content:</td><td colspan="4"></td></tr>
<tr><td>Module 1</td><td>Introduction to Microeconomics</td><td>Participative learning [Presentation]</td><td>Basic economic problem in our society</td><td>7 sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 2</td><td>Demand and Supply Analysis</td><td>Assignments</td><td>Effects of Government Intervention – price control(Case study)</td><td>11 sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 3</td><td>Consumer Behavior</td><td>Discussion</td><td>Group activity- consumer behavior.</td><td>12 sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 4</td><td>Production, Costs & Market structure</td><td>Discussion</td><td>Expansion path and cost function(Numerical solving)</td><td>15 sessions</td></tr>
<tr><td colspan="5">Defining production- The production function: short vs long run – Average, marginal and total product, equation, schedule and diagrams – Three stages of production- 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 features: Perfect competition, Monopoly, Monopolistic competition, Oligopoly.</td></tr>
<tr><td colspan="5">Targeted Application & Tools that can be used:

Targeted Applications are

• Demand Forecasting – Predict future demand.
• Cost & Production Analysis – Optimize production and reduce cost.</td></tr>
</table>

- **Pricing Strategy** – Set profit-maximizing prices.
- **Profit Management** – Analyse cost-revenue for maximum profit.
- **Capital Budgeting** – Evaluate investment decisions.
- **Risk Analysis** – Handle uncertainty in decisions.
- **Market Structure Analysis** – Strategy based on market type.
- **Resource Optimization** – Efficient allocation of resources.

Tools that can be used: NA

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

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

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

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

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

Textbook

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

Reference Books:

R1: Sen, A: (1999): Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
R2: Stigler, G: (1996): Theory of Price, (4th Ed), Prentice Hall of India, New Delhi.
R3: Varian, H: (2000): Microeconomic Analysis, W.W. Norton, New York.
R4: Baumol, W.J: (1982): Economic Theory and Operations Analysis, Prentice Hall of India, New Delhi.

PU library link

W1 :https://presiuniv.knimbus.com/user#/searchresult?searchId=eBook&curPage=0&layout=grid&sortFieldId=doc_title_str&topresult=false&search_within=micro%20economics

(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
W8:https://research.ebsco.com/c/n5guci/search/details/qhicam6fer?db=nlebk&limiters=FT%3AY&q=DE%20%22Microeconomics%22&searchMode=boolean

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. Meenakshi Y
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course code: CBS2016	Course Title: **Macro Economics** Type of Course: **School Core Course**		L- T-P- C	**3**	**0**	**0**	**3**
Version No.	2.0						
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: CO1: Explain the major problems in the area of Macroeconomics. (Understand). CO2: Explain and compare the Classical and Keynesian theories of employment, including Say's Law of Markets and the Principle of Effective Demand.(Understand). CO3: Apply the concepts of money supply, liquidity preference theory, credit creation, and monetary policy instruments to interpret banking operations and macroeconomic situations(Apply). CO4**:** Explain inflation, unemployment, business cycles, Phillips Curve, and fiscal policy along with their causes, effects, phases, instruments, and impact on the economy(Understand).						
Course Content:							

Module 1	Introduction to Macroeconomics & National Income	Participative learning	Basic economic problem in our society	9 sessions
Introduction to Macroeconomics: Meaning, Scope, and Importance of Macroeconomics, Circular Flow of Income (Two, Three,four and Five 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)	12 sessions
Theories of Income and Employment :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	Class test	Activity based learning- Money, Banking, and Monetary Policy	12sessions
Money, Banking, and Monetary Policy :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	1. 12 sessions 2.
Inflation, Unemployment, and Business Cycles and Fiscal Policy :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.

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W2: https://presiuniv.knimbus.com/login
W3: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE_INDEXED&unique_id=EDX1_78
W4: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=JSTOR1_131

E sources link
(Including Swayam & NPTEL Video Lecture Sessions)

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

W6: NPTEL Video Lecture Sessions (e.g., Introduction to Macroeconomics): https://onlinecourses.nptel.ac.in/noc23_mg03/preview

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

Content in this section should be mentioned as per the program grid.
Topics relevant to development of "ENTREPRENEURSHIP SKILLS": Studying macroeconomics provides students with both theoretical understanding and practical skills, enabling them to develop entrepreneurship capabilities for starting businesses in rural India (Module 2 &3).
Topics relevant to development of "EMPLOYABILITY SKILL": Students shall be able to enhance employability by effectively responding to the needs of rural customers (Module 3 &4).

Catalogue prepared by	Dr. Meenakshi Y
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: CBS1017	Course Title: **Business Statistics** Type of Course: **School Core**	**L-T- P-C**	**3**	**1**	**0**	**4**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	This course introduces statistical tools and techniques essential for business decision-making. It covers data collection, presentation, and analysis. Through hands-on practice and interpretation, students will learn to analyze and summarize data to support business strategies.					
Course Outcomes	On Successful Completion of The Course, Students Shall be able to, CO1: Describe the basic concepts, scope, and methods of data collection, classification, and graphical presentation in business statistics. (Understand) CO2: Compute measures of central tendency and dispersion to summarize and interpret business data. (Apply) CO3: Calculate relationships between variables using correlation and regression techniques for business problem-solving. (Apply) CO4: Compute index numbers for tracking business and economic changes over time. (Apply) CO5: Solve business problems using statistical techniques for decision-making. (Apply)					
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

<table>
<tr><td colspan="5">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, frequency curves, Ogives.</td></tr>
<tr><td>Module 2</td><td>Measures of Central Tendency and Dispersion</td><td></td><td>Quiz or Assignments</td><td>16 Sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 3</td><td>Measures of Association and Regression</td><td></td><td>Quiz or Assignments/Numerical Problem Solving</td><td>16 Sessions</td></tr>
<tr><td colspan="5">Correlation: Meaning, Scatter plots; Karl Pearson’s coefficient of correlation (raw data only), Spearman’s Rank Correlation; Regression and Estimation.</td></tr>
<tr><td>Module 4</td><td>Index Numbers</td><td></td><td>Quiz or Assignments/Numerical Problem Solving</td><td>16 Sessions</td></tr>
<tr><td colspan="5">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 family budget method, Consumer Price Index and Whole-Sale Price Index.</td></tr>
<tr><td colspan="5">Targeted Application & Tools that can be used: Microsoft Excel, Desmos (Web-Based Visual Tool), GeoGebra for calculating Statistical Measures.</td></tr>
<tr><td colspan="5">DELIVERY PROCEDURE (PEDAGOGY):

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

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

Self-learning: Module-1

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

Assignment 2: Assignment 2: Write a report of the any Swayam & NPTEL Video Lecture Sessions watched (links given below)</td></tr>
</table>

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

Textbook

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

Reference books

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

Web based Resources

1. https://presiuniv.knimbus.com/openFullText.html?DP=https://search-ebscohost-com-presiuniv.knimbus.com/login.aspx?direct=true&db=e000xww&AN=3103348
2. https://online.stat.psu.edu/stat500/lesson/1/1.5/1.5.1
3. Stigler, S.M. (1990). The history of statistics: the measurements of uncertainty before 1900. United States: Harvard University Press.
4. Godin, B. (2009). The culture of numbers: the origins and development of statistics on science (The project on the history and sociology of STI statistics, working paper, 40), Retrieved on 2nd December 2020 form: 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. 3. https://www.digimat.in/nptel/courses/video/110107114/L06.html

PU E-Library resources for articles:

1. 1.https://presiuniv.knimbus.com/user#/view Detail?searchResultType=ECATALOGUE_BASED&unique_id=SPRINGER4_18	
Topics relevant to SKILL DEVELOPMENT: Arithmetic Mean, Median, Mode, Harmonic Mean, Geometric Mean, Quartiles for Skill Development through Problem Solving methodologies. This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Mariyappan N
Recommended by the Board of Studies on	6^{th} BOS - 5^{th} June 2025
Date of Approval by the Academic Council	25^{th} July 2025

Course Code: **CBS1018**	Course Title: **Introduction to Marketing** Type of Course: **School Core**	L-T-P-C	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	This course offers foundational knowledge of marketing and its significance in business. It introduces key marketing concepts through real-life examples and practical applications thereby providing a clear understanding of how marketing operates in the real world.					
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	After successful completion of the course, students will be able to: CO1: Explain the fundamental concepts and the role of marketing in business. CO2: Describe product-related strategies and their role in marketing decision-making. CO3: Use pricing and distribution strategies to address marketing decisions. CO4: Apply digital and promotional tools to support marketing strategies. CO5: Analyse consumer behavior and market segmentation for effective targeting decisions.					
Course Content:						
Module 1	**Introduction to Marketing**	Assignment/Quiz/Case let Discussion		11 Sessions		

Meaning, Importance, and Scope of Marketing. Core Marketing Concepts – Needs, Wants, Demands, Value, and Exchange; Marketing Management and Marketing Orientations- Meaning of marketing management, Concepts of marketing orientations-Production concept, Product concept, selling concept, Marketing concept, Societal marketing concept; The Marketing Environment – Micro and Macro; Consumer Markets and Buying Behaviour-Meaning of consumer market, Overview of buying decision process, Factors influencing consumer behaviour; Segmentation, targeting and positioning (STP)-Market Segmentation – Meaning, bases and importance, targeting – Meaning and types, Positioning – Meaning and importance with examples; Marketing Mix (4Ps and 7Ps).			
Module 2	**Product Decisions and Strategies**	Assignment/Quiz/Case let Discussion	12 Sessions
Concept and Classification of Products- Meaning and Concept of a Product, Types of products – Consumer vs. Industrial products, Levels of product: Core, Actual, Augmented, Expected, Potential (5 Levels of Product); Product Mix- Meaning of product mix, Key product mix dimensions: Width, Length, Depth, and Consistency; New Product Development (NDP) – Sources of New Product Ideas – Internal and external sources; Steps in New Product Development – Idea generation, screening, concept development, business analysis, product development, test marketing, and commercialization; Product Life Cycle – Stages of PLC – Introduction, Growth, Maturity, and Decline, Marketing strategies for each stage of PLC			
Module 3	**Pricing and Distribution Decisions**	Assignment/ Quiz/Group Presentation/Digital Poster Making	11 Sessions
Pricing – Meaning and Objectives- Importance of pricing; Factors Influencing Pricing Decisions- Internal factors - cost, organizational objectives, and marketing mix strategy; External factors- market demand, competition, economic conditions, government regulations, and customer perception; Common Pricing Methods (Cost-Based, Mark-up pricing and cost-plus pricing, Value-Based, Competition-Based). New Product Pricing Strategies – Skimming and Penetration; Concept, Types, and Functions – Meaning and importance, Types of channels: Direct and Indirect. Channel levels: Zero-level, One-level, Two-level channels, Functions of intermediaries; Channels of Distribution – Types, Functions, and Structure.			
Module 4	**Promotion and Marketing Strategy**	Assignment/ Quiz/Group Presentation/ Digital Poster Making/case study	11 Sessions
Promotion Mix – Advertising, Sales Promotion, Public Relations, Personal Selling- Meaning and significance of each tool in marketing communication; Advertising – Objectives of advertising; Types of advertising (informative, persuasive, reminder); Developing Effective Advertising Programmes. Evaluating Advertising Effectiveness; Sales Promotion – Meaning and objectives; Types of consumer and trade promotion tools – Discounts, coupons, samples, contests, point-of-purchase displays, and loyalty programmes; Public Relations and			

Personal Selling – Role of public relations in marketing; Common PR tools and activities; Meaning and process of personal selling; Role of salespersons in building customer relationships; Digital and Social Media Marketing – Introduction to digital marketing platforms.
Targeted Application & Tools that can be used: Students will apply marketing concepts in areas like digital branding, online promotions, and basic consumer research, gaining practical insights into real-world business scenarios.
Project Work/ Assignment:
1. Article Review: Toward the end of the course, each student or group will be assigned a marketing-related article. Using library and online resources, they will write a short report summarizing their understanding and key takeaways in a structured format. 2. Presentation: Students will work in groups to present on a given marketing topic such as branding, digital marketing, or consumer behaviour. They will be expected to explain key concepts and discuss practical applications using real-life examples. 3. Case Study: Students will be given a real-world business case involving marketing decisions (e.g., launching a new product or pricing strategy). They will analyse the situation and submit a report discussing the problem, proposed strategies, and expected outcomes in proper format.
Text Book(s): 1. Kotler, P. & Armstrong, G.; *Principles of Marketing*. Pearson. 2. Ramaswamy, V.S. & Namakumari, S.; *Marketing Management*. McGraw Hill.
Reference Book (s): 1. Kumar, Arun & Meenakshi, N; Marketing Management. Vikas Publishing House. 2. Majaro, Simon; The Essence of Marketing. Pearson Education. 3. Saxena, Rajan; Marketing Management. McGraw Hill Education. 4. Blythe, Jim; Principles and Practice of Marketing. Cengage Learning.

5. Sherlekar, S. A., & Krishnan, R. ; *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 E-book: Principles of Marketing https://opac.atmaluhur.ac.id/uploaded_files/temporary/DigitalCollection/ODljY2E4ODIyODViZjFkODgzNDUxYWZlNWFhZmY2MGE5MDc0ZDVmYw==.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.

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

Course Code: **CBS1042**	Course Title: **Human Resource Management**			**L-T-P-C**	**3**	**0**	**0**	**3**
Version No.	1.0							
Course Pre-requisites	Knowledge of Human Resource Management Knowledge of compensation as a part of Human Resource Management							
Anti-requisites	Nil							
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 planning, Recruitment and selection, training & Development, Performance appraisal and Job analysis . 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	On successful completion of the course the students shall be able to: CO.1 Describe the evolution of HRM and roles and responsibilities of a HR Manager. CO.2 Recognize the factors affecting Recruitment and Selection Process. CO.3 Describe the process of Human resources planning and Job design CO 4. Summarize the methods of Performance Appraisal. CO5: Illustrate the techniques of on the job and off the job training							
Course Content:								
Module 1	**Introduction to HRM**	Assignment 1 BEST HR PRACTICES	Analyse the current scenario of business and HR Practices		11 Sessions			
Introduction to HRM: Meaning- Definition – Evolution - Overview of the functions of HRM - Role of HR manager – Challenges and Opportunities of HRM - HR Structure Recent trends in HRM- Introduction to HR Analytics.								

<table>
<tr><td>Module 2</td><td>Recruitment and selection</td><td>Scale – Up
(Activity-1)</td><td>SCALE –UP (Students are divided into groups and search the factors of employment opportunities & It's an hands on session in class)</td><td>11 Sessions</td></tr>
<tr><td colspan="5">Recruitment and Selection: Recruitment– Factors affecting Recruitment - Sources of Recruitment – Process of Recruitment - E-Recruitment. Selection: Significance – Process - Types of Tests and Interviews.</td></tr>
<tr><td>Module 3</td><td>Human Resources Planning and Job Analysis</td><td>Group Discussion (Activity -2)</td><td>Companies and their gap with the skills of students</td><td>11 Sessions</td></tr>
<tr><td colspan="5">Human Resources Planning and Job Analysis: Introduction and Characteristics – Importance – Process - Action plans in case of shortage or surplus of workforce. Forecasting future manpower requirement. Job Analysis – Benefits of Job Analysis - Process- Job description - Job specification - Job Enrichment - Job Design Techniques – Job card preparation.</td></tr>
<tr><td>Module 4</td><td>Performance Appraisal, Training and Development.</td><td>Case Study Analysis</td><td>Case Study – Appraisal & Promotion</td><td>12 Sessions</td></tr>
<tr><td colspan="5">Performance Appraisal – Introduction - Process – Method, Introduction to Training and Development – Significance - Training Need Analysis (TNA) - Types of Training - On-the-Job and Off-the-Job Training - Training Evaluation. Attrition and Methods of employee retention. Trends in HR: Role of AI in HR perspective.</td></tr>
<tr><td colspan="5">1. Article Review:

https://presiuniv.knimbus.com/user#/searchresult?searchId=HRM%20Recent%20PRactices&curPage=

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

Research

2. Presentation: 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</td></tr>
<tr><td colspan="5">Text Book(s):</td></tr>
</table>

1. Aswathappa K 8th edition "Human Resource Management ", Tata McGraw-Hill 2. V S P Rao 3rd Edition: Human Resource Management: Text & Cases. Excel Books
Reference Book (s): R1. Robbins D A (2010): Fundamentals of Human Resource Management: New Delhi: Wiley. R2. Aswathappa (2011) Human Resource Management: Text & Cases. New Delhi: Mc Graw Hill. R3. Alan Price (2011), Human Resource Management: Cengage Learning. Online Resources (e-books, notes, ppts, video lectures etc.): 1. https://presidencyuniversity.linways.com 2. https://study.com/learn/lesson/video/strategic-human-resource-management-objective-importance.html
Topics relevant to "SKILL DEVELOPMENT": SKILL ANALYSIS, EMPLOYEMENT OPPORTUNITES, CASE STUDY ON APPRAISAL AND PROMOTION are the topics for Skill Development through participative learning techniques. This is attained through assessment component as mentioned in the course handout.

Catalogue prepared by	Dr. Suhashini A
Recommended by the Board of Studies on	8th Board of Studies
Date of Approval by the Academic Council	

<table>
<tr><td>Course Code:
CBS1020</td><td colspan="2">Course Title: Introduction to Banking
Type of Course: School Core Course</td><td>L-T-P- C</td><td>3</td><td>0</td><td>0</td><td>3</td></tr>
<tr><td>Version No.</td><td colspan="7">1.0</td></tr>
<tr><td>Course Pre-requisites</td><td colspan="7">None</td></tr>
<tr><td>Anti-requisites</td><td colspan="7">None</td></tr>
<tr><td>Course Description</td><td colspan="7">This course provides an understanding of the Indian banking system, commercial banking operations, digital banking, and emerging trends in the banking sector. It covers the functions of banks, RBI regulations, deposits, loans, customer onboarding, KYC norms, electronic payment systems, cyber security, risk management, NPAs, Basel norms, and FinTech innovations. The course also offers practical exposure through case studies, assignments, bank visits, and mini projects to enhance students' knowledge of modern banking practices.</td></tr>
<tr><td>Course Out Comes</td><td colspan="7">On successful completion of the course the students shall be able to:
CO1.Explain the functions of commercial banks and the role of RBI in the banking system. (Understand)
CO2. Utilize banking procedures and lending principles in handling deposits, loans, and customer onboarding processes. (Apply)
CO3. Make use of digital banking and electronic payment systems with awareness of cyber security and safe banking practices. (Apply)
CO4. Illustrate banking laws, customer relationship practices, and financial services in banking operations. (Apply)</td></tr>
<tr><td>Course Objective</td><td colspan="7">The objective of the course is to familiarize the learners with the concepts of Banking and attain Skill Development through Participative Learning techniques.</td></tr>
<tr><td>Course Content:</td><td colspan="7"></td></tr>
<tr><td>Module 1</td><td>Introduction to Banking</td><td>Assignment</td><td colspan="2">Case Study</td><td colspan="3">10 Sessions</td></tr>
</table>

Topics: Introduction – Origin and evolution of banking – Types of banks: Commercial, Cooperative, Development Banks, and RRBs – Banking Systems: Branch vs Unit Banking, Retail vs Wholesale Banking, Universal Banking - Functions of Commercial Banks- Central banking: functions and role of the Reserve Bank of India (RBI), Methods of Credit Control				
Module 2	**Banking Operations**	Assignment	Bank Visit	**15 Sessions**
Types of deposits- Features & comparison, Loans & advances: Secured vs unsecured, Types: cash credit, overdraft, term loans, Basics of credit, Introduction to NPA, Customer onboarding process, KYC norms, Principles of Good Lending, Loan Procedures, Credit Creation-Meaning and Process				
Module 3	**Digital Banking & Payment Systems**	Assignment	Poster Preparation	**10 Sessions**
E-banking & Core Banking System (CBS). Payment systems: NEFT, RTGS, IMPS, UPI (working + differences), Cards & digital wallets, Cyber risks & fraud awareness & Introduction to FinTech, P2P Lending, E-wallet- meaning, types, procedure of e-payment: UPI and Payment banks; Vigilance in Electronic Banking - Phishing; Customer Education; Safety Checks; Precautions.				
Module 4	**Emerging Trends and Banking Regulation**	Assignment	Mini Project	**10 Sessions**
Universal Banking, Venture Capital; Project Finance; Merchant Banking, Anti-Money laundering, Banker–customer relationship, Rights and duties of bankers and customers, Scope and functions of Banking Regulation Act 1949, negotiable instruments Act 1881 and Banking Ombudsman Scheme 2006				
Targeted Application & Tools that can be used: Internet & Mobile Banking Platforms, Microsoft Excel / Google Sheets.				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: 1) Case Study: Digital Banking Transaction & Fraud Risk 2) Bank Visit (Experiential Learning Activity)- Students visit a bank to observe real banking operations and services. They submit a brief report based on their learning. 3) Poster preparation: Students design a poster on a banking-related theme to visually present key concepts and create awareness.				

4) Mini Project: Students undertake a mini project on a banking-related topic to explore concepts in depth through research and analysis.	
Text Book K.C. Shekhar & Lekshmy Shekhar, *Banking Theory and Practice*, Vikas Publishing House, 21st Edition, 2022. **Reference Book:** 1) **K.P.M. Sundharam & P.N. Varshney**, *Banking Theory, Law and Practice*, Sultan Chand & Sons, 21st Revised Edition. 2) **P.N. Varshney**, *Banking Law and Practice*, Sultan Chand & Sons, 25th Edition, 2023. **https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JSTPM-06-2021-0082/pdfplus/html**	
References 1. https://journals.sagepub.com/doi/full/10.1177/25166042211061003	
Topics relevant to SKILL DEVELOPMENT: NEFT, RTGS, Money transfer for **Skill Development through Experiential Learning Techniques.** This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr Monica S Assistant Professor
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course code: **CBS3054**	Course Title: **GST and Customs Duty** Type of Course: **School Core Course**	L- T-P- C	**3**	**1**	**0**	**4**
Version No.	1.0					
Course Pre-requisites	Basics of Business & accounting					
Anti-requisites	NIL					
Course Objectives	1. To understand the foundational concepts of indirect taxation in India. 2. To explain the structure and working mechanism of GST and related procedures. To explain GST provisions to determine time, place, and value of supply and compute tax liability. 3. To familiarize students with key GST provisions such as input tax credit, registration, invoicing, and returns. To execute GST procedures including registration, invoicing, return filing, and compliance using digital platforms. 4. To introduce the Customs Act, duties, valuation, and computation methods. 5. To develop skills for GST and Customs documentation using real-life scenarios.					
Course Description	This course introduces students to the concepts and applications of Indirect Taxation in India, with a primary focus on the Goods and Services Tax (GST) and Customs Duty. It covers legal provisions, procedures, and calculations involved in GST and Customs law, providing both conceptual understanding and practical exposure.					
Course Outcomes	On successful completion of the course the students will be able to: **CO1:**Explain the evolution, features, and constitutional framework of indirect taxes and GST in India. (Understand) **CO2:** Apply GST principles to determine time, place, and value of supply and compute GST liability.(Apply) **CO3:** Apply procedural knowledge to GST registration, invoicing, return filing, and payment systems. (Apply) **CO4:** Recognize the types of customs duties, procedures involved in import/export, and the role of customs in trade regulation. (Analyze)					
Course Content:						

Module 1	**Fundamentals of Indirect Taxation**	**Case study analysis**	**Cases on GST impact on various MSMEs**	**10 hours**
Concept and features of indirect taxes, Distinction between direct and indirect taxes, Historical overview: Excise, VAT, Service Tax, Evolution and need for GST in India, Constitutional framework and GST Council, Old tax regime VS New tax regime				
Module 2	**Goods and Services Tax (GST) – Core Concepts**	**Assignment**	**Numerical problems related to inter-state vs intra-state**	**20 Hours**
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- multi-step numerical problems				
Module 3	**GST Procedures and Compliance**	**Quiz**	**Related to GST & various numerical concepts**	**15 Hours**
Registration procedures under GST, Tax Invoice, Credit and Debit Notes, Returns filing process (GSTR-1, GSTR-3B, Annual Returns), Payment of GST and electronic ledger, E-Way Bill system, Penalties and offences under GST law				
Module 4	**Customs Act and Duties**	**Group Presentation**	**Presentation on comparison of custom duty among various countries/ regions**	**15 hours**
Introduction to Customs Act, 1962, Types of customs duties: Basic, Countervailing, Safeguard, Antidumping duty, Import/export procedures and documentation, Role of Customs in trade facilitation				
Targeted Application & Tools that can be used: • **GSTN Portal: Practical navigation & simulation** • **Government e-way bill portal** • **Tally Prime with GST features *(basic introduction)*** • **Excel templates for GST liability computation**				

- **GST Return Filing Utility (offline tool)**

Project Work / Assignments:

- **Students will have to select various sectors of MSME & present the impact of GST**
- **Numerical problems related to inter- state & intra state can be given as an assignment**
- **The student groups will have to pick up any one region/ country & India and do a comparative analysis of custom duty rules & collection**

Textbook

- T1: Datey, V. S. (2026). *Indirect taxes: GST and customs* (Latest ed.). Taxmann Publications.
- T2: Ahuja, G., & Gupta, R. (2026). *Practical approach to indirect taxes: GST and customs* (Latest ed.). Wolters Kluwer.
- T3: Kumar, R. (2026). *Indirect tax laws* (Latest ed.). Bharat Law House.

Reference Books:

- **R1: Gupta, S. S. (2026). *GST: How to meet your obligations* (Latest ed.). Taxmann Publications.**
- **R2: Gour, M. (2026). *Conceptual learning on indirect tax laws* (Latest ed.). Bharat Publications**

- **E sources link**

www.gst.gov.in – Official GST Portal

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

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

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

Catalogue prepared by	Dr. Prachi Beriwala
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

<table>
<tr><td>Course Code:
CBS2027</td><td>Course Title: Corporate Accounting
Course Type: School Core Course</td><td>L- T- P- C</td><td>3</td><td>1</td><td>0</td><td>4</td></tr>
<tr><td>Version No.</td><td colspan="6">1.0</td></tr>
<tr><td>Course Pre-requisites</td><td colspan="6">Fundamentals of Financial Accounting CBS1021</td></tr>
<tr><td>Anti-requisites</td><td colspan="6">NIL</td></tr>
<tr><td>Course Description</td><td colspan="6">This course provides a structured understanding of corporate accounting in accordance with the Companies Act, 2013. It covers accounting for share capital transactions, underwriting of shares, pre and post incorporation profits, preparation of financial statements as per Schedule III, disclosure requirements and valuation of goodwill and shares. The course aims to develop practical accounting skills and analytical competence for corporate financial reporting and decision-making.</td></tr>
<tr><td>Course Out Comes</td><td colspan="6">At the end of the course, the student shall be able to:
CO1:Prepare journal entries and ledger accounts for issue, forfeiture and reissue of shares. [Apply]
CO2:Calculate the liability of underwriters under different underwriting agreements. [Apply]
CO3:Compute profit or loss by segregating pre-incorporation and post-incorporation transactions. [Apply]
CO4:Interpret financial statements of companies as per Schedule III of the Companies Act, 2013. [Apply]
CO5:Ascertain the value of goodwill and shares using appropriate valuation methods. [Apply]</td></tr>
<tr><td>Course objective</td><td colspan="6">The objective of the course is to familiarize the learners with the concepts of Corporate Accounting and attain Employability through Problem Solving Methodologies.</td></tr>
<tr><td>Course Content:</td><td colspan="6"></td></tr>
<tr><td>Module 1</td><td>Issue, Forfeiture & Re-issue of Shares</td><td>Assignment</td><td></td><td colspan="3">15 Sessions</td></tr>
<tr><td colspan="7">Meaning of Shares, Share Capital, Kinds of Share Capital, Types of shares – Disclosure of share capital – Procedure of Issue of Equity Shares: Application Money, Allotment Money, Call Money, Pro-rata allotment of shares, Subscription: Over & Under, Practical problems on Accounting Entries of Issue of Equity Shares – Terms of Issue of Shares: At Par & Premium, Calls-in-Advance and Interest on Calls-in-Advance, Calls-in-Arrears and Interest on Calls-in-Arrears, Forfeiture of shares, Procedure for Forfeiture of Shares, Accounting Treatment</td></tr>
</table>

of Reissue of forfeited shares – Practical Accounting Problems only on Equity shares issued at Par and Premium, Private Placement vs Public Issue , Employee Stock Option Plans (ESOP) – basics , Buy-back of shares Practical Accounting Problems				
Module 2	**Underwriting of Shares**	Assignment		**10 Sessions**
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 - Gross & Net Liability methods - Role of Underwriters in capital markets Practical Accounting Problems				
Module 3	**Pre & Post Incorporation Profit/Loss**	**Assignment**		**10 Sessions**
Meaning – Calculation of various ratios: Sales ratio, Time ratio – Treatment of Capital and Revenue Expenditure – Allocation of expenses: Fixed / Variable / Semi-variable - 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. Adjustment - Rent, salary, commission, interest. Practical Accounting Problems				
Module 4	**Valuation of Goodwill and Shares**	**Assignment**		**15 Sessions**
Meaning – Circumstances of valuation of Goodwill – Need – Factors influencing Goodwill – Methods of valuation of Goodwill – Average Profit, Super Profit – Practical Problems. Meaning – Need for valuation – Factors affecting valuation – Methods of valuation of Shares – Intrinsic Value Method – Yield Value Method – Fair Value Method – Practical Accounting Problems				
Module 5	**Final Accounts of Companies**	**Assignment**		**10 Sessions**

Records of accounts to be maintained by a company – Preparation and Presentation of Financial Statements – Schedule III of the Companies Act, 2013 – Disclosure Requirements – True and Fair View of Financial Statements – XBRL (eXtensible Business Reporting Language) – Preparation of Statement of Profit and Loss as per Schedule III – Preparation of Balance Sheet as per Schedule III (Vertical Format) – Depreciation (Adjustment in Final Accounts) – Provision for Taxation – Dividend (Basic Concepts and Treatment) – Reserves and Surplus – Notes to Accounts (Basic Idea)
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** **Case Study on IPO and Underwriting Process of a selected company** **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.

<table>
<tr><td colspan="2">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:</td></tr>
<tr><td>Catalogue prepared by</td><td>Dr. Mohammed Nabeel. K
Assistant Professor
School of Commerce</td></tr>
<tr><td>Recommended by the Board of Studies on</td><td></td></tr>
<tr><td>Date of Approval by the Academic Council</td><td></td></tr>
</table>

Course Code: **CBS2028**	Course Title: **AI for Managers** Type of Course**: Program Core Course**		**L- T-P- C**	**3-0-0-3**
Version No.	1.0			
Course Pre-requisites	None			
Anti-requisites	None			
Course Description	This course offers a comprehensive exploration of AI concepts, its business applications, and strategic implementation. Gain insights into leveraging AI to drive innovation, optimize processes, and make informed decisions, equipping students with the skills to navigate the AI landscape and lead the organization towards sustainable success.			
Course Outcomes	On successful completion of the course the students shall be able to: CO 1: Explain AI concepts, applications, and types. CO 2: Explain diverse AI technologies. CO 3: Apply the AI process to business contexts. CO 4: Examine AI-driven dashboards and tools for decision-making. CO 5: Analyze the ethical and strategic impact of AI.			
Course objective	The objective of the course is to familiarize the learners with the concepts of Artificial Intelligence for Managers and attain Employability through Participative Learning techniques.			
Course Content:				
Module 1	**Introduction to AI**	**Lecture**	**Lecture & Class Room Presentation**	**11 Sessions**
MODULE 1: Introduction to AI 10 Sessions [Remember] 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.				
Module 2	**AI Technology**	**Lecture**	**Lecture & Technical Presentation**	**12 Sessions**
Topics: Machine learning: supervised, unsupervised, and reinforcement learning - Deep learning and neural networks - Natural language processing (NLP) - Computer vision and image recognition – Robotics – Cloud Computing – Internet of Things (IoT)				
Module 3	**AI Process**	**Lecture**	**Lecture & Seminar**	**12 Sessions**
Topics: Data collection - Data preparation - Model selection - Model training - Model evaluation - Model deployment - Model monitoring – AI Reports: Descriptive reports - Diagnostic reports - Predictive reports - Prescriptive reports - Interactive reports - Natural language generation (NLG) reports				
Module 4	**Data Visualization**	**Lecture**	**Lecture & Management Games**	**10 Sessions**

Topics: Data Visualization Process – Data Visualization Models: Scatter plot - Bar chart - Line chart - Heat map - Network graph - Bubble chart - Choropleth map – Types of Data Visualization Tools: Tableau – PowerBI – MSExcel	
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method	
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.techtarget.com/searchenterpriseai/definition/AI-Artificial-Intelligence 2. R2: https://noteslearning.com/artificial_intelligence/ 3. R3: https://www.toptal.com/designers/data-visualization/data-visualization-tools **PU library link** https://www-sciencedirect-com-presiuniv.knimbus.com/journal/artificial-intelligence https://ieeexplore.ieee.org/document/9855548	
Topics relevant to EMPLOYABILITY SKILLS : NLP for **Employability Skills through Participative Learning Techniques.** This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. B. Upendra Rao
Recommended by the Board of Studies on	**6th BOS held on 5th June 2025.**
Date of Approval by the Academic Council	25th July 2025

<table>
<tr><td>Course Code:
CBS3035</td><td colspan="3">Course Title: Entrepreneurship and Business Ethics.
Type of Course: School Core</td><td>L-T-P-C</td><td>4</td><td>0</td><td>0</td><td>4</td></tr>
<tr><td>Version No.</td><td colspan="8">1.0</td></tr>
<tr><td>Course Pre-requisites</td><td colspan="8">None</td></tr>
<tr><td>Anti-requisites</td><td colspan="8">None</td></tr>
<tr><td>Course Description</td><td colspan="8">This course provides a comprehensive understanding of the principles and practices of entrepreneurship, with a strong foundation in business ethics. It provides 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.</td></tr>
<tr><td>Course Objective</td><td colspan="8">On successful completion of the course the students shall be able to:
CO1: Explain the fundamental concepts of entrepreneurship, entrepreneurial ecosystems, and traits of successful entrepreneurs. (Understand)
CO2: Prepare business plans and startup plans using tools like the Business Model Canvas and Lean Startup framework. (Apply)
CO3: Describe ethical dilemmas and decision-making models in entrepreneurial contexts. (Understand)
CO4: Illustrate governance, legal, and sustainability challenges faced by startups by applying ethical theories. (Apply)
CO5: Examine start-up exit strategies such as public offerings, acquisitions, and shut downs (Analyze)</td></tr>
<tr><td>Course Outcomes</td><td colspan="8"></td></tr>
<tr><td>Course Content:</td><td colspan="8"></td></tr>
<tr><td>Module 1</td><td>Foundations of Entrepreneurship</td><td>Assignment/ Quiz</td><td colspan="2">Memory Recall based Quizzes</td><td colspan="4">12 Sessions</td></tr>
<tr><td colspan="9">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</td></tr>
</table>

Module 2	Building & Managing the Venture	Assignment/ Quiz /Case Study	Case Presentation	12 Sessions
Business model development (BMC) Legal structures, registrations, and compliance Startup financing: bootstrapping, angel funding, VCs Marketing, operations, and team building in startups Managing risk and uncertainty in early-stage ventures				
Module 3	Introduction to Business Ethics	Assignment/ Quiz	Memory Recall-based Quizzes	12 Sessions
Definition and importance Morality, ethics, and law: Similarities and differences Why ethics matter in business and entrepreneurship Introduction to ethical decision-making models (e.g., PLUS model, TARES test) Steps in resolving ethical dilemmas Role of leadership and values in shaping ethical decisions Conflict of interest Data privacy and misuse Bribery, corruption, and fairness Employee exploitation and discrimination.				
Module 4	Business Ethics in the Entrepreneurial Context	Case Study	Case Discussion	12 Sessions
Ethical theories and application in business Challenges of ethics in start-ups and small businesses Creating a code of ethics for new ventures Whistle-blower protection, transparency, and accountability CSR and the entrepreneur's role in sustainable development.				
Module 5	Case Studies and Contemporary Issues.	Case Study	Case Discussion	12 Sessions
Ethical analysis of start-up successes and failures (e.g., Theranos, FTX, Patagonia, TOMS) Governance and ethics in family vs. tech start-ups, Social entrepreneurship and inclusive innovation. Exit strategies: ethical implications of IPOs, acquisitions, and shutdowns Ethical use of AI, data, and technology in start-ups Targeted Application & Tools that can be used: 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)				
Project Work/ Assignment:				

1. Article Review: Students will review and present articles on topics like currency crises or cross-border investments.
2. Presentation: Group presentations on foreign exchange instruments or multinational case studies.

Text Book(s):

1. Hisrich, R.D., Peters, M.P., & Shepherd, D.A. – Entrepreneurship, McGraw-Hill Education.

Reference Book (s):

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

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

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

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

Catalogue prepared by	Dr. Akhil Menon
Recommended by the Board of Studies on	**6th BoS held on 05th June 2025**

Date of Approval by the Academic Council	25th July 2025

Program Core Courses

<table>
<tr><td colspan="2">Course Code:

CBS1034</td><td colspan="3">Course Title:

BASICS OF ACCOUNTING

Course Type: Program Core Course</td><td>L- T- P- C</td><td>2</td><td>1</td><td>0</td><td>3</td></tr>
<tr><td colspan="2">Version No.</td><td colspan="8">1.0</td></tr>
<tr><td colspan="2">Course Pre-requisites</td><td colspan="8">None</td></tr>
<tr><td colspan="2">Anti-requisites</td><td colspan="8">None</td></tr>
<tr><td colspan="2">Course Description</td><td colspan="8">Basics of Accounting is concerned with understanding the concept of accounting and its importance in preparation with corporate body which help the students to prepare accounts of corporate.</td></tr>
<tr><td colspan="2">Course Out Comes</td><td colspan="8">On successful completion of the course the students shall be able to:

CO1: Describe the Accounting Concept.

CO2: Illustrate Accounting Cycle.

CO3: Interpret the schedules of financial statements of corporate body.</td></tr>
<tr><td colspan="2">Course objective</td><td colspan="8">The objective of the course is to familiarize the learners with the basic concepts of Financial Accounting and attain Skill development through Problem Solving.</td></tr>
<tr><td colspan="2">Module 1</td><td>Introduction to Basic Accounting</td><td>Case Study</td><td>E-Resource Review</td><td colspan="5">10 Sessions</td></tr>
<tr><td colspan="10">Meaning and Objectives of Financial Accounting - Types of Accounting - AIS - Users of Financial Statements - Types of Business Entities - GAAP - Understand the Accounting Concepts & Conventions - International Accounting Standard - IFRS.</td></tr>
</table>

<table>
<tr><td>Module 2</td><td>Double-entry Accounting, Subsidiary Books & Trial balance</td><td>Case Study</td><td>Solving Sums as per LMS-IMA Case Studies</td><td>18 Sessions</td></tr>
<tr><td colspan="5">Double-Entry Accounting - Ledger Accounts - Books of Prime Entry and Journals - the Accounting Equation - Purchase Book - Purchase Return Book - Sales Book - Sales Return Book - Cash Book - Bills Receivable Book - Bills Payable Book - Journal Proper - Trial Balance - Methods of Preparing Trial Balance - Errors which can and cannot be located by a Trial Balance.</td></tr>
<tr><td>Module 3</td><td>Preparation of Financial Statements.</td><td>Case Study</td><td>Solving Sums as per LMS-IMA Case Studies</td><td>17 Sessions</td></tr>
<tr><td colspan="5">Financial Statement - Preparation of Trading And Profit & Loss from the Trial Balance - Preparation of Balance Sheet - Adjustment Entries Relating to Outstanding Expenses - Prepaid Expense - Accrued Income – Provisions - Interest on Capital and Drawing - Income Statement as per Company Act 2013 and Balance Sheet of Corporate Body.</td></tr>
<tr><td colspan="5">Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</td></tr>
<tr><td colspan="5">Text book

Financial Planning, Performance & Analytics. Part 1 - Miles Education.

Financial Planning, Performance & Analytics. Part 1 - Hock International.</td></tr>
<tr><td colspan="5">Reference Books

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

PU library link</td></tr>
</table>

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 NTPEL Video: https://archive.nptel.ac.in/courses/110/101/110101131/ Case Study References: Financial Statements Preparation: https://corporatefinanceinstitute.com/resources/knowledge/accounting/financial-statements-example-amazon-case-study/
Topics relevant to SKILL DEVELOPMENT: Income Statement for Skill Development through Problem Solving. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. K. Thoufeeq Ahmed
Recommended by the Board of Studies on	6th BOS dt. 5th Junbe 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS1035**	**Course Title: Financial Planning and Performance** **Type of Course: Major Core**	**L-T-P-C**	**2**	**1**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	Basic knowledge of accounting					
Anti-requisites	NIL					
Course Description	This course equips learners with essential skills in strategic planning, budgeting, forecasting, and performance analysis. The course emphasizes the integration of sustainability into long-term financial strategies while exploring diverse budgeting methodologies, including activity-based, zero-based, and rolling budgets. Students will apply forecasting tools such as regression analysis, learning curves, and probability models to anticipate future financial outcomes. Through cost and variance analysis, responsibility center management, and segment reporting, the course enhances decision-making capabilities. Additionally, students will develop effective performance measurement systems using KPIs, balanced scorecards, and profitability analysis to drive business excellence and continuous improvement.					
Course Objective	To develop the ability to analyze strategic plans, create effective budgets, and apply forecasting techniques. To enhance skills in cost and variance analysis, performance measurement, and managing responsibility centers. To promote data-driven decision-making for financial planning. To integrate sustainability into financial strategies and performance management.					
Course Outcomes	On successful completion of this course the students shall be able to: CO 1: Critically evaluate strategic planning processes and align them with corporate sustainability goals. (Evaluate) CO 2: Design, implement, and manage diverse budgeting approaches to support business objectives. (Create) CO 3: Apply statistical and mathematical models to forecast financial performance accurately.(Apply) CO4: Analyze and interpret cost variances to support effective decision-making and cost control.(Analyze)					

	CO5: Assess the performance of responsibility centers and optimize reporting segments for better transparency.(Evaluate) CO6: Develop comprehensive performance measurement systems to drive organizational success and continuous improvement.(Create)			
Course Content:				
Module 1	Strategic Planning & Performance	Assignment/ Quiz		8 Sessions
Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process- Importance of Strategic planning for Corporate Sustainability.				
Module 2	Budgeting Methodologies	Assignment/ Quiz		12 Sessions
Simple Regression Equation – Multiple Regression Equation and use in forecasting- Calculation of result of simple regression equation - Learning curve analysis – Cumulative average time learning model – Benefits and Shortcomings of Regression analysis and Learning Curve Analysis - Expected Value of Random Variables – Benefits and Shortcomings of Expect value techniques – Probability values to estimate future cash flows.				
Module 3	Forecasting Techniques	Assignment/ Quiz		10 Sessions
Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations – Regulations on pricing practices.				
Module 4	Cost and Variance Measures	Assignment/ Quiz		12 Sessions
Comparison of actual to planned results - Use of flexible budgets to analyse performance- Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.				
Module 5	Responsibility centres and reporting segments	Assignment/ Quiz		8 Sessions
Types of responsibility centres - Transfer pricing - Reporting of organizational segments.				

Module 6	Performance Measures	Assignment/ Quiz		10 Sessions	

Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues – Key performance indicators (KPIs) - Balanced scorecard.
Text Book(s): Miles Education Textbook Part 1 - Financial Planning, Performance, and Analytics.
Reference Book (s): Hock International Part 1 - Financial Planning, Performance, and Analytics. Online Resources (e-books, notes, ppts, video lectures etc.): E resources: 1. https://in.imanet.org/
Topics relevant to "SKILL DEVELOPMENT": The objective of the course is to familiarize the learners with the concepts of Fundamentals of Management and attain Skill Development through Participative Learning Techniques.

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

Course Code: CBS2048	Course Title: Financial Analytics and Control Type of Course: Major Core	L-T-P-C	3	1	0	4
Version No.	1.0					
Course Pre-requisites	CBS1034, CBS1035					
Anti-requisites	None					
Course Description	This course provides a comprehensive understanding of accounting information systems, enterprise resource planning (ERP), and data governance frameworks essential for modern financial management. It emphasizes the role of emerging technologies—including robotic process automation (RPA), artificial intelligence (AI), cloud computing, and blockchain—in transforming finance functions and enhancing data analytics capabilities. The course explores various cost measurement techniques such as activity-based costing, job order costing, and process costing to enable effective cost analysis and control. It also covers best practices in supply chain management, lean manufacturing, and continuous process improvement to drive operational efficiency. Students will gain insights into the design and implementation of internal controls based on the COSO framework and enterprise risk management (ERM) principles. The course concludes with a focus on system controls, cybersecurity strategies, and business continuity planning to secure organizational data and ensure resilience in financial systems.					
Course Objective	To develop an understanding of accounting information systems, ERP, and data governance. To enhance skills in finance transformation, data analytics, and cost measurement techniques. To promote effective supply chain management, risk governance, and compliance practices. To strengthen knowledge of system controls, security measures, and business continuity planning.					
Course Outcomes	On successful completion of this course the students shall be able to: CO 1: Demonstrate proficiency in accounting information systems, ERP, and data governance to support financial decision-making.(Apply) CO 2: Evaluate the impact of emerging technologies like RPA, AI, and blockchain on finance transformation and business analytics.(Evaluate)					

	CO 3: Apply cost measurement techniques such as ABC, job order, and process costing for effective cost control and analysis.(Apply) CO4: Implement supply chain management strategies, including lean practices and continuous improvement for business efficiency.(Apply) CO5: Design internal control frameworks based on COSO and ERM to manage risks and ensure corporate governance compliance.(Create) CO6: Apply system controls, cybersecurity measures, and business continuity planning to safeguard financial information systems.(Apply)			
Course Content:				
Module 1	Introduction to Accounting Information Systems and ERP	Assignment/ Quiz		10 Sessions
Accounting information systems & cycles - Enterprise resource planning systems – Enterprise performance management systems - Database Management systems - Data Warehouse – Data Lake- Records Management- Overview of Data Governance & Framework - Life cycle of data - Cyber -attack detection & prevention.				
Module 2	Technology – enabled Finance Transformation and Data Analytics	Assignment/ Quiz		10 Sessions
System development life cycle stages - Business process analysis in system performance enhancement - Definition and benefits of robotic process automation (RPA) - Technologies for improving efficiency (e.g., AI, cloud computing, SaaS) - Applications of blockchain – Business Intelligence - Data Mining - Types of data analytics (descriptive, diagnostic, predictive, prescriptive) - Data Visualization.				
Module 3	Cost Measurement Concepts	Assignment/ Quiz		12 Sessions
Cost behaviour and cost objects - Actual and normal costs - Standard costs - Absorption (full)costing - Variable (direct) costing - Joint and by-product costing- Job order costing – Process costing (Equivalent Units only) - Activity-based costing - Life-cycle costing - Fixed				

and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs				
Module 4	Supply Chain Management and Business Process Improvement	Assignment/ Quiz		10 Sessions
Lean manufacturing - Enterprise resource planning (ERP) - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts- best practice analysis – Quality Control- Cost of quality analysis – Efficient accounting processes.				
Module 5	Governance, Risk and Compliance	Assignment/ Quiz		10 Sessions
Internal control structure - Integrated Framework - Internal control policies for safeguarding and assurance - Internal control risk - COSO Control Components – ERM Policies and Procedures - Corporate governance & Responsibilities - Audit Risk - External audit requirements				
Module 6	Systems Controls and Security Measures	Assignment/ Quiz		8 Sessions
General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning - cybercrime & defences.				
Text Book(s): Miles Textbook Financial Planning, Performance, and Analytics				
Reference Book (s): Hock International Part 1 Financial Planning, Performance, and Analytics Online Resources (e-books, notes, ppts, video lectures etc.): E resources:				

1. https://in.imanet.org/
Topics relevant to "SKILL DEVELOPMENT": The objective of the course is to familiarize the learners with the concepts of Fundamentals of Management and attain Skill Development through Participative Learning Techniques.

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

Course Code: **CBS1036**	**Course Title: International Financial Reporting** **Course Type: Program Core Course**	**L-T- P- C**	**3**	**1**	**0**	**4**
Version No.	1.0					
Course Pre-requisites	CBS1034 – Basics of Accounting					
Anti-requisites	None					
Course Description	The objective of the course is to develop a comprehensive understanding of the international financial reporting standards to be followed by a business organization. This course covers the foundation of IFRS, recognition criteria for assets and liabilities, presenting of financial statements and group accounts. This course will enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting.					

Course Out Comes	On successful completion of the course the students shall be able to: CO1: Define IFRS (Knowledge) CO2: Discuss the recognition criteria for investment properties (Comprehension) CO3: Prepare the financial statements as per IFRS (Application) CO4: Illustrate a consolidated financial statement (Application)			
Course objective	The objective of the course is to familiarize the learners with the concepts of International Financial Reporting Standards and attain Employability through Problem Solving Methodologies.			
Course Content:				
Module 1	Introduction to international financial reporting standards	Participative learning	Group presentation on the concepts of IFRS	10 Sessions
Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 – 15 - List of International accounting standards issued by IASB.				
Module 2	Accounting for assets and liabilities	Participative learning	Group discussion on recognition and measurement criteria	10 Sessions
Recognition criteria for Investment properties, Government grants, borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (Only Theory). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases, and Impairment. Accounting for Income tax, Employee benefits. - Simple problems				
Module 3	Presentation of financial statements	Experiential Learning	Preparation of financial statements as per IFRS	12 Sessions

Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non- current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element.				
Module 4	Accounts of Groups	Participative Learning	Case study analysis on an organization's consolidated financial statements	13 Sessions
Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value –Practical problems.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: Assignment 1: Written assignment on evolution of regional accounting standards to IFRS. Assignment 2: Report on the Experiential Learning activity on the preparation of financial statements of IFRS for a selected business organization.				
Reference Text book Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy				
Reference IFRS explained – a guide to IFRS by BPP learning Media IFRS concepts and applications by Kamal Garg, Bharath law house private limited. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.				

PU library link https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JIABR-10-2019-0206/full/html - Earning quality after implementation of IFRS. https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MEDAR-12-2017-0253/full/html- Effect of IFRS 10 and 11	
Topics relevant to EMPLOABILITY : XXXXXX for EMPLOABILITY through Problem Solving methodologies . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Monica S
Recommended by the Board of Studies on	6th BOS dt. 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS2049**	**Course Title: STRATEGIC FINANCIAL MANAGEMENT - I** **Type of Course: Program Core Course**			**L- T-P-C**	**3**	**1**	**0**	**4**
Version No.	1.0							
Course Pre-requisites								
Anti-requisites	Nil							
Course Description	Management accountants should be able to understand financial statement analysis and analytical techniques used by external investors to evaluate companies and better understand a company's competitive position. They should also understand different financial instruments and economic risks and benefits involved to help make prudent investment decisions to help ensure the financial stability of any firm.							
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Interpret key financial statements and profitability indicators to evaluate a firm's financial performance. CO2: Apply various financial ratios to assess liquidity, leverage, activity, profitability, and market performance, including special accounting considerations. CO3: Explain risk-return relationships, cost of capital, valuation methods, and processes involved in raising long-term capital. CO4: Apply working capital management techniques for efficient handling of cash, receivables, inventory, and short-term credit. CO5: Analyze corporate restructuring strategies and international financial practices, including exchange rate systems and trade finance.							
Course objective	The objective of the course is to familiarize the learners with the concepts of Strategic Financial Management – I and attain Employability through Problem Solving Methodologies.							
Course Content:								
Module 1	Financial Statement analysis and Profitability analysis			9 hours				

Topics: Common Size Financial Statements - Common Base Year Financial Statements – ROA and ROE – Return on Total Assets – Factors in Measuring Income – Source, Stability and Trends of Sales and Revenue – Relationship between Revenue and Receivables and Revenue and Inventory – Effect on Revenue due to Changes in Revenue Recognition and Measurement Methods – Cost of Sales Analysis – Variation Analysis – Calculation and Interpretation of Sustainable Equity Growth.				
Module 2	FINANCIAL RATIOS AND SPECIAL ISSUES			8 hours
Topics: Liquidity (Current, Quick, Cash, Cash Flow, Net Working Capital) – Leverage (Solvency, Operating, Finance, Debt to Equity, Debt to Total Assets, Fixed Charge Coverage, Interest Coverage, Cash Flow to Fixed Charge), Activity (Receivable Turnover, Inventory Turnover, A/P Turnover, Days Sales Outstanding, Days Inventory Outstanding, Days Purchases, Asset Turnover. Cash Cycle) – Profitability (Gross Profit, Net Profit, EBITDA, ROA, ROE), Market (Market/Book, P/E, Book Value Per Share, Basic and Diluted Earnings per Share, Earnings Yield, Dividend Yield, Dividend Payout Ratio) – Special Issues (Impact of Foreign Operations, Effects of Changing Prices and Inflation, Impact of Changes in Accounting Treatment, Accounting and Economic Concept of Value and Income, Earning Quality).				
Module 3	LONG-TERM FINANCIAL MANAGEMENT & RAISING CAPITAL			8 hours
Topics: Calculating Return - Types of Risk - Relationship between Risk and Return - Term structure of Interest rates - Types of Financial Instruments - Cost of Capital - Valuation of Financial Instruments - Raising Capital: Financial Markets and Regulation - Market Efficiency - Financial Institutions - Initial and Secondary Public Offerings - Dividend Policy and Share Repurchases - Lease Financing.				
Module 4	WORKING CAPITAL MANAGEMENT			8 hours
Topics : Working Capital Management: Working Capital Terminology - Cash Management - Marketable Securities Management - Accounts Receivable Management - Inventory Management - Types Of Short-term Credit - Short-term Credit Management				
Module 5	CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE			8 hours
Mergers and Acquisitions - Bankruptcy - Other Forms of Restructuring - Fixed, Flexible, and Floating Exchange Rates - Managing Transaction Exposure - Financing International Trade.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: Identify the factors affecting the decisions of a finance manager relating to financing, investment, dividends and working capital management.				

Prepare a presentation on various short term and long terms sources of raising capital and present the risks, advantages and disadvantages of those sources. Prepare an aging schedule of debtors of an organization. Understand the working capital of an organisation using various ratios and prepare a summary. Download a public company's financial statements prepared per US GAAP, conduct ratio analysis and draw your conclusions. Develop common size income statement and balance sheet of two popular product companies. Conduct an in-depth financial statement analysis of the top 5 publicly traded technology companies to gain an insight into the industry. Analyse 5 of the top M&A deals over the last 12 months and list down the synergies driven in the deal.
Text book Strategic Financial Management. Miles Education. Strategic Financial Management. Hock International.
Reference Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise,and Hanekom, Brandon, 2012 Interpretation and Application of International Financial Reporting Standards, John Wiley & Sons, Hoboken, NJ, 2017. Gibson, C. (2014) Financial Reporting & Analysis. South-Western Cengage Learning Subramanyam, K. R., Wild, J. (2014) Financial Statement Analysis. McGraw Hill Brealey, R., Myers, S., Allen, F. (2014) Principles of Corporate Finance. McGraw Hill Van Horn, J., Wachowicz, J. (2010) Fundamentals of Financial Management. Pearson
Topics relevant to EMPLOYABILITY :

Catalogue prepared by	Prof. Amal Mathew
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024

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

Course Code: **CBS2050**	**Course Title: STRATEGIC FINANCIAL MANAGEMENT - II** **Type of Course: Program Core Course**	**L- T- P- C**	**3**	**1**	**0**	**4**
Version No.	1.0					
Course Pre-requisites						
Anti-requisites	None					
Course Description	Management accountants should be able to demonstrate and understanding of cost, volume analysis and how it is used to examine the behavior of total revenues/costs. They should be able to apply capital budgeting to make investment decisions. They 188 should also be able to understand the enterprise risk management framework and addresses the elements and application of the IMA Statements of Ethical Professional Practice.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Understand the cost-volume-profit relationships and analyze breakeven points and profitability across different operating levels. CO2: Apply marginal analysis techniques to make informed short-term business decisions such as pricing, outsourcing, and capacity planning. CO3: Analyze pricing strategies and risk management practices considering market structure, cost behavior, and demand elasticity. CO4: Apply basic capital budgeting techniques such as NPV, IRR, and payback to support investment decisions, considering cash flows and risk factors. CO5: Understand ethical principles and responsibilities in financial decision-making, including sustainability and corporate social responsibility.					
Course objective	The objective of the course is to familiarize the learners with the concepts of Strategic Financial Management – II and attain Employability through Problem Solving Methodologies.					

Course Content:				
Module 1	DECISION ANALYSIS	Quiz & Assignment		9 hours
Topics: Cost/Volume/Profit Analysis - Breakeven Analysis - Profit Performance and Alternative Operating Levels - Analysis of Multiple Products.				
Module 2	MARGINAL ANALYSIS	Quiz & Assignment		8 hours
Topics: Sunk Costs, Opportunity Costs and other Related Concepts - Marginal Costs and Marginal Revenue- Special Orders and Pricing - Make Versus Buy - Sell or Process Further- Add or Drop a Segment - Capacity Considerations.				
Module 3	PRICING & ENTERPRISE RISK MANAGEMENT	Quiz & Case		8 hours
Pricing Methodologies - Target Costing - Elasticity of Demand - Product Life Cycle Considerations - Market Structure Considerations - Types of Risk - Risk Identification and Assessment - Risk Mitigation Strategies - Managing Risk				
Module 4	INVESTMENT DECISIONS	Quiz & Case		8 hours
Capital Budgeting Process: Stages of Capital Budgeting - Incremental Cash Flows - Income Tax Considerations - Net Present Value, Internal Rate of Return, Comparison of NPV and IRR - Payback and Discounted Payback - Risk Analysis in Capital Investment.				
Module 5	PROFESSIONAL ETHICS	Quiz & Assignment		8 hours
Business Ethics - Ethical Considerations for Management Accounting and Financial Management Professionals - Ethical Considerations for the Organization - Sustainability and Social Responsibility.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:				

Financial analysis of a company: Choose a publicly traded company and analyze its financial statements to assess its financial performance and health. Develop a comprehensive financial analysis report, including an assessment of the company's liquidity, profitability, solvency, and efficiency ratios. Capital budgeting analysis: Evaluate investment opportunities for a company by analyzing potential capital projects. Develop a comprehensive capital budgeting analysis report, including an assessment of the project's cash flows, risk and return analysis, net present value, internal rate of return, and payback period.
Reference Text book Strategic Financial Management. Miles Education. Strategic Financial Management. Hock International.
Reference Blocher, E., Stout, D., Juras, P., Cokins, G. Cost Management: A Strategic Emphasis. McGraw Hill. Horngren, C., Datar, S., Rajan, M. Cost Accounting: A Managerial Emphasis. Pearson. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, (2017) Enterprise Risk Management - Integrated Framework. Brealey, R., Myers, S., Allen, F. Principles of Corporate Finance. McGraw Hill. Van Horn, J., Wachowicz, J. Fundamentals of Financial Management. Pearson.
Topics relevant to EMPLOYABILITY :

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

<table>
<tr><th>Course Code: CBS2053</th><th colspan="2">Course Title: Cost Accounting
Type of Course: Program Core</th><th>L-T-P-C</th><th>3</th><th>1</th><th>0</th><th>4</th></tr>
<tr><td>Version No.</td><td colspan="7">1.0</td></tr>
<tr><td>Course Pre-requisites</td><td colspan="7">CBS1021-Basic knowledge of Financial Accounting</td></tr>
<tr><td>Anti-requisites</td><td colspan="7">None</td></tr>
<tr><td>Course Description</td><td colspan="7">This course introduces the fundamental concepts and techniques of Cost Accounting used for cost determination, control, and decision-making. It covers the classification and analysis of costs, preparation of cost sheets, and detailed study of material, labour, and overhead cost control. The course also focuses on marginal costing techniques, including break-even analysis and profit planning, which support managerial decisions. Emphasis is placed on both theoretical understanding and practical problem-solving relevant to modern business organizations.</td></tr>
<tr><td>Course Objective</td><td colspan="7">The course aims to provide basic knowledge of cost accounting concepts and techniques and develop skills in cost classification, analysis, and control. It focuses on applying costing methods, including marginal costing, to support planning, decision-making, and profit management in business organizations.</td></tr>
<tr><td>Course Outcomes</td><td colspan="7">CO1 :Explain the concepts, objectives, and classification of costs, and interpret the relationship between cost, financial, and management accounting.[Understand]
CO2:Apply appropriate material control techniques and inventory valuation methods (FIFO, LIFO, Weighted Average) to solve practical problems. [Apply]
CO3: Apply various methods of wage payment and analyze labour cost control techniques for effective workforce management.[Apply]
CO4:Analyze the classification, allocation, apportionment, and absorption of overheads in cost determination.[Analyzing]
CO5:Apply marginal costing techniques for decision-making, including break-even analysis, contribution, and profit planning.[Analyzing]</td></tr>
<tr><td>Course Content:</td><td colspan="7"></td></tr>
<tr><td>Module 1</td><td>Introduction to Cost Accounting</td><td>Assignment /Case Study & Activity/</td><td>Classifications of Cost and Cost Sheet</td><td colspan="4">[12 Hours] [Understand]</td></tr>
<tr><td colspan="8">Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting. Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.</td></tr>
<tr><td>Module 2</td><td>Material Cost control</td><td>Assignment /Case Study & Activity</td><td>Collection of Bin Cards, Price Quantity Tags & IND AS Formats</td><td colspan="4">[12 Hours] [Apply]</td></tr>
<tr><td colspan="8">Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping, Documents used in Material</td></tr>
</table>

Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems				
Module 3	Labour Cost	Assignment /Case Study & Activity	Assignment	[12 Hours] [Apply]
Introduction, Meaning of Labour Cost, Types of Labour – Direct Labour, Indirect Labour. Labour Cost Control – Meaning, Objectives and Benefits. Scope of Labour Cost Control – Departments involved, Time Analysis or Work Study, Time Keeping and Time Booking, Payroll Procedure, Idle Time, Over Time(theory concepts), Labour Turnover, Wage and Incentive Systems – Simple Time Rate System, Straight Piece Rate System, Taylor's Differential Piece Rate System, Merrick's differentials				
Module 4	Overhead Cost Control	Assignment /Case Study & Activity	Assignment/Activity	[12 Hours] [Analysing]
Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method				
Module 5	Marginal costing	Assignment /Case Study & Activity	Cases on different control techniques	[12 Hours] [Analysing]
Introduction to marginal costing, Meaning &definition, advantages and limitations, Difference between marginal costing and absorption costing- Components of Marginal Costing: Variable Costs- Meaning and examples, Fixed Costs: Meaning and examples, Contribution: Formula and significance , Profit-Volume (P/V) Ratio , Break-even analysis, Margin of Safety(simple problems).				
Targeted Application & Tools that can be used:				
1. Project Work/ Assignment/Skill Building Activity by using AI tools: Case study analysis and collection of data also its analysis as per the requirement of modules prescribed above.				
2. Article Review: Students will review and present articles on selected topics. 3. Presentation: Group presentations on case studies or Numerical Problems.				
Text Book(s): 1. Palaniappan and Hariharan-Cost Accounting-I.K. International Publishers				
Reference 1. Maheswari S. N. &Maheswari S. K. *Advanced accountancy*. New Delhi: Vikas 2. Shukla M. C.&Grewall T. S. *Advanced accountancy* (2020 Ed.). New Delhi: S. Chand Online Materials : • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf • https://surli.cc/hbleny • https://www.jstor.org/stable/26383385?refreqid=fastly-default%3Ad488116ea5160ed309568fcd44e560b7 • https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf • https://www.icai.org/category/students				
Topics relevant to "SKILL DEVELOPMENT: Students will develop practical skills in preparing cost sheets, classifying and controlling costs, and applying inventory and labour cost techniques. They will gain the ability to analyze overheads and use marginal costing tools like				

break-even analysis for effective planning and decision-making.	
Catalogue prepared by	Dr. Nasa Dhanraj, Assistant professor, Selection Grade
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	12-5-2026

Course Code: CBS1022	**Course Title: Legal Aspects of Business** **Type of Course: Program Core**		**L-T-P-C**	**3**	**0**	**0**	**3**
Version No.	1.0						
Course Pre-requisites	None						
Anti-requisites	None						
Course Description	The course is conceptual in nature and will provide an insight about various laws pertaining to the business, legal procedures and documentation. After completion of the course students will gain knowledge about laws and practices, recent trends related to management in Business.						
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Describe the elements and types of contracts CO2: Explain offer, acceptance and execution of contracts CO3: Explain the provisions relating to conditions and warranties in sales of goods CO4: Discuss the provisions relating to rights of consumers and cyber law.						
Course objective	Students will be able to develop SKILL through PARTICIPATIVE LEARNING techniques such as role play, case study analysis, group discussion.						
Course Content:							
Module 1	**Introduction to legal aspects of Business**		Remember		**10 Sessions**		

<table>
<tr><td colspan="5">Introduction to Law - Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts, Kinds of Agreements, Contract Vs Agreement.</td></tr>
<tr><td>Module 2</td><td>Offer, Acceptance and Execution of Contract</td><td></td><td>Understand</td><td>15 Sessions</td></tr>
<tr><td colspan="5">Offer – Types of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Lega Capacity of Parties. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.</td></tr>
<tr><td>Module 3</td><td>Sale of Goods Act</td><td></td><td>Understand</td><td>10 Sessions</td></tr>
<tr><td colspan="5">Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.</td></tr>
<tr><td>Module 4</td><td>Consumer Protection Act & Information Technology Act</td><td></td><td>Understand</td><td>10 Sessions</td></tr>
<tr><td colspan="5">Consumer Rights: Safety, information, choice, and redressal; provisions for addressing unfair trade practices and dispute resolutions. Digital signature, cyber laws, and penalties for offenses.</td></tr>
<tr><td colspan="5">Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</td></tr>
<tr><td colspan="5">Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:
Course project on templates of legal documents
Case study analysis</td></tr>
<tr><td colspan="5">Reference
Textbook
. 1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.</td></tr>
<tr><td colspan="5">Reference
Rajni Jagota, Business Laws – Cengage, New Delhi.
Sreenivasan, M.R., Business Laws, Margam Publications.
Ramaswamy, K.N., BusinessLaw, S Chand & Co, Delhi
Shukla,M.C,Business Law, S.Chand & Co.
Shehzad, N. (2009), "Business Law: A Guide for Entrepreneurs (1st edition)", International Journal of Law and Management, Vol. 51 No. 1, pp. 53-54. https://doi.org/10.1108/17542430910936691</td></tr>
</table>

PU library link https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/17542430910936691/full/html **E resources:.**	
Content in this section should be mentioned as per the program grid. Topics relevant to development of **"ENTREPRENEURSHIP SKILLS":** Students shall be able to start their own business in rural India. Topics relevant to development of **"EMPLOYABILITY SKILL":** Students shall be able to understand the pulse of rural customer and match their need accordingly.	
Catalogue prepared by	
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: CBS2029	**Course Title: Business Finance** **Type of Course: Program Core**	**L- T- P- C**	**3**	**1**	**0**	**4**
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 **Financial Management concepts** and to **develop their skills** through the application of **numerical problem-solving**."					
Course Outcomes	**On successful completion of the course the students shall be able to:** CO 1: Summarize basic concepts of finance and financial management for effective business decision-making. **[Understand]** CO2: Apply time value of money techniques for calculating present and future value of cash flow for investment evaluation. **(Apply)** CO 3: Apply cost of capital and leverage concepts to assess and optimize long-term financing decisions. **[Apply]** **CO 4:** Explain the concepts, forms, and factors influencing dividend policy decisions in financial management. **(Understand)** **CO 5:** Estimation and management of working capital for efficient management of cash, inventory, and receivables **(Analyze)**					
Course Content:						

Module 1	Introduction to financial management	MCQ	E-Resource Review	12 Sessions
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, Financial Management in Digital Economy.				
Module 2	**Time Value of Money**	**Assignment**	**Numerical Solving Task**	**10 Sessions**
Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow& Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling				
Module 3	**Capital Structure and Cost of Capital**	**Article Review**	**E-Resource Review**	**12 Sessions**
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), Risk–Return Relationship (Basic Concept).				

Module 4	Capital Budgeting & Dividend decisions	Assignment	Numerical Solving Task	16 Sessions
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.				
Module 5	**Working Capital Management**	**Assignment/MCQ**	**E-Resource Review**	**10 Sessions**
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. Working Capital in Modern Businesses (E-commerce context).				

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=RyA2Qk2AVB4
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.

Catalogue prepared by	Mr. Mohamed Ali Kuniparambil Assistant Professor
Recommended by the Board of Studies on	6th Board of Studies, 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS2030**	Course Title: **Income Tax Law- I** Type of Course: **Program Core Course**	L-T-P-C	**3**	**1**	**0**	**4**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The course 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 this course is to provide a comprehensive understanding of the fundamental concepts and framework of the Income Tax system in India. It aims to familiarize learners with key provisions relating to residential status, agricultural income, and computation of income under major heads such as salary and house property. The course emphasizes the development of analytical and computational skills through					

	problem-solving methodologies, enabling students to determine taxable income and understand the applicability of old and new tax regimes in practical scenarios.			
Course Outcomes	On successful completion of the course, students will be able to: **CO1:** Explain the basic concepts, definitions, and framework of the Income Tax system in India. *(Understand)* **CO2:** Determine the residential status of individuals and compute total income based on tax incidence. *(Apply)* **CO3:** Describe the provisions relating to agricultural income under the Income Tax Act. *(Understand)* **CO4:** Compute income under the head "Income from Salary" by applying relevant provisions and deductions. *(Apply)* **CO5:** Compute income under the head "Income from House Property" and analyze its impact on taxable income. *(Apply)*			
Course Content:				
Module 1	**Introduction to Income Tax**	Assignment/ Quiz	Numerical solving Task	**12 Sessions**
Topics: Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default– Assessment Year – Previous Year including Exemptions to the Rule– Person – Income – Gross Total Income – Total Income – Incomes Exempt from Tax.				
Module 2	**Residential status of Individuals**	Assignment/ Quiz	Numerical solving Task	**12 Sessions**
Topics: Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax -Problems on computation of Total Income of an Individual based on Residential Status – Old tax regime and New tax regime, basic differences and applicability.				

Module 3	**Agricultural Income**	Assignment/ Quiz	Memory Recall-based Quizzes	**6 Sessions**
Topics: Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process.				
Module 4	**Income from salary**	Assignment/ Quiz	Numerical solving Task	**18 Sessions**
Topics: Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.				
Module 5	**Income from house property**	Assignment/ Quiz	Numerical solving Task	**12 Sessions**
Topics: Definition of 'House Property' – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.				

Targeted Application & Tools that can be used:

1. Advanced Excel.
2. Central Government E filing portal.
3. PPT, Videos, and Board & Chalk Method

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.

1.

Text Book(s):

1. V.P. Gaur & D.B Narang-Income Tax Law and Practice, Kalyani Publishers.
2. 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://icmai.in:8443/Upload/students/P7A_0904_2026.pdf

https://onlinecourses.swayam2.ac.in/cec21_cm02/preview

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

Catalogue prepared by	Dr. Yusaf Harun K Assistant Professor PSOC
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS2031**	Course Title: **Income Tax Law- II** Type of Course: **Program Core Course**	L-T-P-C	**3**	**1**	**0**	**4**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The course 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 this course is to provide in-depth knowledge of advanced concepts of Income Tax, focusing on the computation of income under the heads of business or profession, capital gains, and other sources. It aims to equip learners with the ability to apply provisions relating to clubbing, set-off and carry forward of losses, and deductions in determining total income. The course further emphasizes the computation of tax liability of individuals under old and new tax regimes and familiarizes students with tax administration, assessment procedures, and the functioning of income tax authorities through problem-solving and application-based learning.			
Course Outcomes	On successful completion of the course, students will be able to: **CO1:** Computation of income under the head "Profits and Gains of Business or Profession." *((Apply))* **CO2:** Compute capital gains arising from transfer of capital assets by applying relevant provisions and exemptions. *(Apply)* **CO3:** Compute income under the head "Income from Other Sources" using applicable rules and deductions. *(Apply)* **CO4:** Apply the provisions relating to clubbing of income, set-off and carry forward of losses, and deductions to determine total income. *(Apply)* **CO5:** Compute tax liability of individuals under old and new tax regimes and explain the role of tax authorities and assessment procedures. *(Apply)*			
Course Content:				
Module 1	**Profits and Gains from Business Or Profession**	Assignment/ Quiz		**16 Sessions**
Topics: Definition of 'Business and Profession' – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession relating to Doctor, Advocate and Chartered Accountant.				

Module 2	**Capital Gains**	Assignment/ Quiz	Numerical solving Task	**12 Sessions**
Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long-term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.				
Module 3	**Income from Other Sources.**	Assignment/ Quiz	Memory Recall-based Quizzes	**8 Sessions**
General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.				
Module 4	**Set off and Carry Forward of Losses and Deductions from Gross Total Income**	Assignment/ Quiz	Numerical solving Task	**12 Sessions**
Topics: Income of other persons included in the total income of Assessee – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income.				
Module 5	**Assessment Of Individuals And Income Tax Authorities**	Assignment/ Quiz	Numerical solving Task	**12 Sessions**
Topics: Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability. (Problems based on computation under old and new tax regimes, where, income from salary and house property, may be provided), Powers and functions of CBDT, CIT, and AO, Assessment -Types of Assessment- Filing of Return of Income (Online Process).				
Targeted Application & Tools that can be used: 1. Advanced Excel. 2. Central Government E filing portal. 3. PPT, Videos, and Board & Chalk Method				

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): 3. V.P. Gaur & D.B Narang-Income Tax Law and Practice, Kalyani Publishers. 4. Dr. Viond k. singhania-direct taxes-law and practices, taxmann publication.	
Reference Book (s): 4. Mehrotra H.C and T.S. Goyal, Direct taxes, Sahithya 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://icmai.in:8443/Upload/students/P7A_0904_2026.pdf https://onlinecourses.swayam2.ac.in/cec21_cm02/preview	
Topics relevant to "SKILL DEVELOPMENT": Computation of total income and Tax liability of an Individuals for Skill Development through Problem Solving methodologies. This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Yusaf Harun K Assistant Professor PSOC
Recommended by the Board of Studies on	

Date of Approval by the Academic Council	

Course Code: **CBS2032**	Course Title**: Company Law and Practices** Type of Course**: Program Core Course**	L- T-P- C	**4-0-0-4**
Version No.	1.0		
Course Pre-requisites	Nil		
Anti-requisites	**Nil**		
Course Description	This course provides an overview of various aspects of The Companies Act, 2013 relating to incorporation of companies, documentation, management, winding up procedure and other latest amendments of the Act.		
Course Outcomes	On successful completion of the course the students shall be able to: CO 1: Explain the contents of main documents of a Corporate CO 2: Summarize the duties and procedure of removal of a Director CO 3: Discuss the prevention of oppression and mismanagement CO 4: Summarize the modes of winding up of a company CO 5: Discuss Corporate governance models		
Course objective	The objective of the course is to familiarize the learners with the concepts of Corporate Law and attain Skill Development through Participative Learning techniques.		
Course Content:			

Module 1	**Introduction**	Case study analysis	**Case study on corporate incorporation**	**10 sessions**
Topics: Meaning of Corporate Law; emergence of Corporate Law in India, Corporate Incorporation: Certificate of incorporation, Memorandum of Association; Articles of Association; Doctrine of Ultra vires; Doctrine of Indoor Management, Doctrine of corporate Veil.				
Module 2	**Constitution of corporations**	**Group discussion**	Group discussion on prevention of oppression and mismanagement	**10 sessions**

Topics: Director; appointment, removal, position, powers, duties and responsibilities; auditor committee and its role; company secretary- qualification, appointment and duties; Independent directors; Liability of independent directors				
Module 3	**Oppressions, mismanagement and investigations**	**Type of class activity**	Specifically mention the class activity	**10 sessions**
Topics: Section 397-408, Section 235-251 of Companies Act, 2013. Rule Foos V. Harbottle. Prevention of oppression, prevention of mismanagement; role and powers of Company Law Board; Rules and Powers of Central Government; Company Investigation				
Module 4	**Company liquidation**	**Group discussion**	Group Discussion	**10 sessions**
Topics : Corporate Liquidation: Winding up of the Company, Mode of Winding up: Voluntary, Orders of the Tribunal (Compulsory Winding Up), Payment of Liabilities. Settlement of Contributories.				
Module 5	**Corporate governance and corporate social responsibility**	**Group discussion**	**Group Discussion**	**10 sessions**
Topics : Corporate Governance; Importance; Models of Corporate Governance; Impact of legal traditions and rule of law on corporate governance. Corporate Social Responsibility; CSR and environmental protection; legal reforms in Corporate Law: committee reports. Emerging trends in corporate law: censorship ads, surrogacy ads; misleading ads;				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				

Reference
Text book

1. T1 Kapoor, N.D. (2015). Company Law & Secretarial Practice (13th ed.). New Delhi: Sultan Chand & Sons

Reference

1. R1 MC Kuchhal.(2013) Modern Indian Company Law. Delhi: Shri Mahavir Book Depot (Publishers)
2. R2 GK Kapoor and Sanjay Dhamija. (2014) Company Law. Delhi. Bharat Law House
3. R3 Avtar Singh.(2014) Introduction to Company Law. Eastern Book Company

PU library link

E resources:

NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.	
Topics relevant to SKILL DEVELOPMENT: Corporate Social Responsibility for **Skill Development through Participative Learning Techniques.** This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Prof. Sakshi Assistant Professor School of Law
Recommended by the Board of Studies on	6^{th} BOS dt. 5^{th} June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS2033**	Course Title: **Financial Decision Making** Type of Course: **Program Core**	L-T-P-C	**3**	**1**	**0**	**4**
Version No.	1.0					
Course Pre-requisites	NIL					
Anti-requisites	NIL					
Course Description	This course provides students with essential skills focusing on how financial information is used internally by managers for **planning, controlling, and decision-making**. It equips learners with analytical tools to evaluate costs, budgets, profitability, and performance, and to support strategic and operational business decisions. It emphasizes **data-driven decisions**, cost optimization, and **management control systems** in real business scenarios.					
Course Objective	1. To understand the role of management accounting in managerial decision-making 2. To apply cost and revenue analysis for short- and long-term decisions 3. To use budgeting and variance analysis for planning and control 4. To interpret financial and non-financial data to support strategic goals					
Course Outcomes	**After successful completion of the course the student shall be able CO1:** Apply cost-volume-profit and marginal costing techniques for decision-making [Apply] **CO 2:** Explain the objectives, types, and role of budgets in planning, forecasting, and performance control. *(Understand)* **CO3:** Apply standard costing and variance analysis for cost control and efficiency. [Apply] **CO4:** Analyze relevant costs for short-term decisions using differential cost techniques. [Analyze) **CO5:** Analyze organizational performance using strategic performance metrics. (Analyze)					
Course Content:						
Module 1	**Introduction to Management Accounting & CVP Analysis**					**15 hours)**

Role and scope of management accounting, Differences between financial, cost, and management accounting, Cost classifications for decision-making, Cost-Volume-Profit (CVP) analysis and Break-even point, Marginal costing and decision scenarios: pricing, make or buy, product mix, Role of Management Accounting in Strategic Decisions.				
Module 2	**Budgeting & Forecasting**			**(12 hours)**
Objectives and types of budgets, Functional budgets: sales, production, cash, and capital budgets, Master budget and budgeted financial statements, Flexible budgeting and zero-based budgeting, Forecasting techniques and tools, Rolling Budgets and Continuous Forecasting.				
Module 3	**Standard Costing & Variance Analysis**			**(16 Hours)**
Setting standards and types of standards, Material, labour, overhead, and sales variances, Interpretation of variances for managerial control, Responsibility accounting and performance evaluation, Behavioral Aspects of Performance Measurement, Limitations and behavioral considerations in variance analysis.				
Module 4	**Managerial Decisions Based on Relevant Costing**			**(17 Hours)**
Relevant cost and differential cost analysis, Decision-making in special orders, discontinuation, and outsourcing, Pricing decisions under constraints, Introduction to Balanced Scorecard and non-financial metrics, Integration with Balanced Scorecard Framework, Use of MIS and Decision Support Systems. Strategic Cost Management and Key Performance Indicators (KPIs)				
Targeted Application & Tools that can be used: 1. **MS Excel / Google Sheets** – budgeting templates, variance analysis 2. **Caselets** on cost-based decisions (e.g., product pricing, outsourcing) 3. **Scenario analysis** using CVP models 4. **Simulation exercises** – breakeven and margin of safety 5. **KPI dashboards** (conceptual) for performance measurement				
Text Book(s): • M.N. Arora – *Management Accounting*, Himalaya Publishing House				
Reference Book (s):				

• Horngren et al. – *Introduction to Management Accounting* • Khan & Jain – *Management Accounting* • Drury – *Management and Cost Accounting*
E-Resources: • AccountingCoach.com (for practice problems) • Investopedia – Articles on CVP, budgeting, costing techniques • NPTEL – Management Accounting course • ICAI publications (BOS Knowledge Portal – Conceptual Material)
Topics relevant to "SKILL DEVELOPMENT": • Analytical thinking using accounting data • Budget formulation and monitoring • Short-term decision-making using relevant costs • Cost control through standard costing

Catalogue prepared by	Dr. Mohsin Showkat, Assistant Professor, SOC.
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS2047**	Course Title: **Principles and Practices of Auditing** Type of Course: **Program Core Course**			L-T- P- C	**4**	**0**	**0**	**4**
Version No.	1.0							
Course Pre-requisites	None							
Anti-requisites	None							
Course Description	This course 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.							
Course Out Comes	CO1: Explain the fundamental concepts, objectives, and types of auditing. [Understand] CO2: Explain internal control systems and internal check procedures to identify strengths and weaknesses in organizational processes. [Understand] CO3: Apply vouching techniques to verify financial transactions. [Apply] CO4: Demonstrate the verification and valuation processes for various assets and liabilities to ensure compliance with auditing standards. [Apply] CO5: Apply the principles of professional roles, responsibilities, and ethical standards of auditors in limited companies and specialized organizations in simulated auditing scenarios. [Apply]							
Course objective	The objective of the course is to familiarize the learners with the concepts of **Auditing Principles and Practices and** attain employability through problem solving methodologies.							
Course content								
Module 1	**Introduction to Auditing**	**Assignment**	Case Study		**12 sessions**			
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- Nature & Significance of tax audit – Cost Audit – Management Audit.								
Module 2	**Internal Control**	**E- Resource Review**	Review of Research Articles		**12 Sessions**			

Internal Control – Meaning and objectives – Internal Check- Meaning, objectives and fundamental principles – Internal Check as regards: Wage Payments – Cash Sales – Cash Purchases – **Internal Audit:** Meaning – Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit				
Module 3	**Vouching**	**Assignment**	Case Study	**12 Sessions**
Meaning – Definition – Importance – Routine Checking and Vouching – Voucher – Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sales of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure, verification and valuation of different items: cash transactions, purchases, sales, loans and borrowings, investments, fixed assets.				
Module 4	**Verification and Valuation of Assets and Liabilities**	**Assignment**	Case Study	**12 Sessions**
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.				
Module 5	**Audit of Limited Companies and Others**	**Assignment**	Case Study	**12 Sessions**
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: Tally, QuickBooks, Microsoft Excel (for data analysis, sampling, and reconciliation)				
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** T1. Audit and Assurance by CA Pankaj Garg, **13th Edition**, Taxmann Publications, 2024.				
Reference R1. Kumar, A. (2024). *Auditing and corporate governance*. Taxmann Publications.				

R2. Garg, K. (2025). *Internal auditing* (8th ed.). Taxmann Publications. R3. Garg, K. (2023). *Systematic approach to auditing and assurance* (19th ed.). Bharat Law House. **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** **NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.** **https://onlinecourses.swayam2.ac.in/cec25_cm11/preview**		
Topics relevant to EMPLOABILITY: 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	Dr. Amit Saha	
Recommended by the Board of Studies on		
Date of Approval by the Academic Council		

Specialization Courses

Track – Accounting and Taxation

Course Code: **CBS3056**	Course Title: **Accounting Applications and Software** Type of Course**: Specialization Course**	**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	1. Introduce students to accounting software (Tally, Excel) and their role in modern business environments. 2. Develop skills to perform core accounting tasks (vouchers, ledgers, reports) using Tally ERP 9. 3. Address data integrity, security risks, and integration challenges in accounting systems. 4. Enable students to generate and interpret financial statements for business analysis.					
Basic skill sets required for the laboratory:	The students shall be able to develop: 1. An attitude of enquiry. 2. Confidence and ability to tackle new problems. 3. Ability to interpret events and results. 4. Ability to work as a leader and as a member of team. 5. Assess errors and eliminate them. 6. Observe and measure physical phenomenon. 7. Write Reports. 8. Select suitable equipment, instrument and materials. 9. Locate faults in systems. 10. Manipulative skills for setting and handling equipment.					

<table>
<tr><td></td><td colspan="4">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.</td></tr>
<tr><td>Course Out Comes</td><td colspan="4">On successful completion of the course the students shall be able to:
CO1 :Explain the functions of accounting software and spreadsheet tools in automating financial processes.
CO2: Demonstrate proficiency in recording transactions, managing ledgers, and generating vouchers in Tally ERP 9.
CO3: Identify and resolve data security, power failures, and integration issues in accounting systems.
CO4: Prepare and customize financial reports (P&L, Balance Sheet) to support business decision-making.</td></tr>
<tr><td>Course Content:</td><td colspan="4"></td></tr>
<tr><td>Module 1</td><td>Foundations of Accounting Software</td><td>Assignment</td><td></td><td>15 Sessions</td></tr>
<tr><td colspan="5">

- Lecture:
  - Introduction to accounting software (Tally, QuickBooks, Zoho Books).
  - Role of spreadsheets (Excel) in accounting: Formulas, PivotTables, Data Validation.
  - GAAP principles and double-entry system.
- Tutorial:
  - Comparative analysis of manual vs. computerized accounting.
  - Case study: Small business accounting needs.
- Practical:
  - Basic company setup in Tally ERP 9.
  - Excel exercises: Creating ledgers using SUMIF, VLOOKUP.

</td></tr>
<tr><td>Module 2</td><td>Core Operations in Tally ERP 9</td><td>Assignment</td><td></td><td>15 Sessions</td></tr>
<tr><td colspan="5">

- Lecture:
  - Company creation, groups, sub-groups, and ledger management.
  - Voucher types (Payment, Receipt, Sales, Purchase) and customization.
  - Inventory basics: Stock items, godowns.
- Tutorial:
  - Troubleshooting common data entry errors.
  - Scenario-based voucher recording (e.g., partial payments).
- Practical:

</td></tr>
</table>

◦ Hands-on: Recording transactions for a sample business. ◦ GST-compliant invoice generation.				
Module 3	Advanced Accounting & Security	Assignment		15 Sessions
• Lecture: ◦ Data integrity and security (backup, user access controls). ◦ legal compliance, data privacy laws (e.g., IT Act, GDPR basics in India context). ◦ Include audit trail importance and statutory requirements in accounting software. ◦ Advanced Excel tools for auditing (Trace Precedents, Error Checking). ◦ Integration of Tally with banking software/Excel. • Tutorial: ◦ Group discussion: Mitigating power/virus-related risks. • Practical: ◦ Exporting Tally data to Excel for analysis. ◦ Simulating data corruption and recovery.				
Module 4	Financial Reporting & Automation	Assignment		15 Sessions
• Lecture: ◦ 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	6th BOS dt. 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS3057**	Course Title: **Advanced Accounting** Type of Course: **Specialization Course**	L-T- P- C	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	CBS1021- Fundamentals of Financial Accounting					
Anti-requisites	**Nil**					
Course Description	The objective of the course is to develop a comprehensive understanding of various accounting treatments in a particular business arrangement. The course covers accounting treatment of banking companies, insurance companies, inflation and investment accounting. This course will enable students to be familiar with the process and preparation of accounts of different types of organizations.					

<table>
<tr><td>Course Outcomes</td><td colspan="4">On successful completion of the course the students shall be able to:
CO1: Apply the provisions of the Banking Regulation Act, 1949 to prepare and present final accounts of banking companies. (Apply)
CO2: Prepare revenue accounts and balance sheets of life and general insurance companies in accordance with regulatory norms. (Apply)
CO3: Analyze financial statements to reflect price-level changes and evaluate the impact of inflation (conceptual understanding of CPP/CCA or modern alternatives). (Analyze)
CO4: Analyze investment transactions to determine valuation and prepare accurate financial reports. (Apply)
CO5: Evaluate financial statements using analytical tools and performance indicators for decision-making. (Analyze)</td></tr>
<tr><td>Course objective</td><td colspan="4">The objective of the course is to familiarize the learners with the concepts of Advanced Accounting and attain Employability through Problem Solving Methodologies.</td></tr>
<tr><td>Course Content:</td><td colspan="4"></td></tr>
<tr><td>Module 1</td><td>Accounts of Banking companies</td><td>Participative learning</td><td>Group presentation on the provisions of banking regulation act 1949</td><td>10 Sessions</td></tr>
<tr><td colspan="5">Business of banking companies – 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 - Digital banking systems (Theory)</td></tr>
<tr><td>Module 2</td><td>Accounts of insurance companies</td><td>Participative learning</td><td>Group discussion on accounting concepts of insurance companies</td><td>11 Sessions</td></tr>
<tr><td colspan="5">Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Solvency margin & claim settlement ratios - Preparation of Final accounts of insurance companies – revenue account and balance sheet - Regulatory framework (IRDAI guidelines) - InsurTech and digital insurance, AI-based underwriting</td></tr>
<tr><td>Module 3</td><td>Inflation accounting</td><td>Experiential Learning</td><td>Preparation of inflation account</td><td>12 Sessions</td></tr>
<tr><td colspan="5">Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).</td></tr>
</table>

Module 4	Investment accounting	Participative Learning	Case study analysis on an organization’s investment accounts	12 Sessions
Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest - securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: Assignment 1: Analyse Comparative Financial Performance of selected Banks Assignment 2: Report on the experiential Learning activity on preparation of inflation accounts of a selected business organization.				
Reference **Textbook** 1. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers 2. S.N. Maheshwari, S.K. Maheshwari Advanced Accountancy Volume 2 | 12TH Edition, S Chand and Company				
Reference 1. R L Gupta, Advanced Accountancy, Sultan Chand 2. 2. Shukla and Grewal, Advanced Accountancy, S Chand 3. Jawaharlal, Managerial Accounting, HPH **PU library link** 1. **https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JIABR-10-2019-0206/full/html** 2. **https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MEDAR-12-2017-0253/full/html-**				
Topics relevant to EMPLOABILITY : .				
Catalogue prepared by	**Dr. Mohammed Nabeel. K** Assistant Professor School of Commerce			

Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS3058**	Course Title: **Tax planning and Administration** Type of Course: **Specialization Course**	**L- T- P- C**	3	0	0	3
Version No.	1.0					
Course Pre-requisites	Income Tax Law – I CBS2030; Income Tax Law – II CBS2031					
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: Define key terminologies such as tax planning, tax avoidance, tax evasion, and the organizational structure of tax authorities like the CBDT. (Understand) CO2: Demonstrate an understanding of different types of assessments, the power of tax authorities, and the procedural requirements for filing various income tax returns (ITRs). (Apply) CO3: Summarize the treatment of income from house property. (Apply) CO4: Explain the sources of long term capital gain.(Understand)					
Course objective	The objective of the course is to familiarize the learners with the concepts of Tax planning and Administration and attain Employability through Problem Solving Methodologies					
Course Content:						
Module 1	**Corporate tax planning**			**9 Sessions**		

Topics: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning.				
Module 2	**Methods of tax planning**			**9 sessions**
Topics: Recognized methods of Tax Planning Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.				
Module 3	**Income from House Property**			**9 Sessions**
Topics: Income from house property and Tax Planning Avail benefit of various deductions of let out and self occupied property Measures regarding minimize tax liability under business and profession				
Module 4	**Long term capital**			**9 Sessions**
Tax Planning of Long term capital gains - Exemptions relating to long term capital gain- Adoption of investment planning to get benefit of deduction 80 c and other deductions - selection of business form for minimum tax liability, Difference between Tax Planning and Tax Management- Areas of Tax Management. Preparation of Return. Payment of Tax.- Advance Payment of Tax Deduction at source etc. Assessment. - Procedure Penalties and Prosecutions Appeals and revisions				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				

Reference

Text book

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

Reference

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

PU library link

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

E resources:

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

Topics relevant to EMPLOYABILITY: XXXXXX for **Employability** through **Problem Solving Methodologies.** This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Amit Saha
Recommended by the Board of Studies on	6th BOS dt. 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS3059**	Course Title: **Costing Techniques for Managerial Decisions** Type of Course: **Specialization Course**	L- T - P- C	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	CBS2012 – Cost Accounting					
Anti-requisites	**Nil**					
Course Description	This course introduces students to key costing methods and their application in business decision-making. The course focuses on applying costing techniques for cost control, pricing, and performance evaluation in managerial contexts.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Explain the concepts, features, and procedures of costing methods. *(Understand)* CO2: Apply marginal costing techniques for managerial decision making. *(Apply)* CO3: Apply standard costing and variance analysis techniques to measure material, labour, and overhead variances. *(Apply)* CO4: Apply service costing techniques to prepare cost statements in service sectors. *(Apply)* CO5: Apply Activity-Based Costing techniques to identify cost drivers, and allocate overheads *(Apply)*					
Course objective	The objective of the course is to familiarize the learners with the concepts of Costing techniques for Managerial decisions and attain Employability through Problem Solving Methodologies					

Course Content:				
Module 1	**Job Costing and Process Costing**			**9 sessions**
Meaning and Features of Job Costing – Objectives – Preparation of Job Cost Sheet – Contract Costing (Basics) – Meaning and Features of Process Costing – Normal Loss and Abnormal Loss – Preparation of Process Accounts – Inter Process Profit (Theory only).				
Module 2	**Marginal Costing and Short-Term Decisions**			**9 sessions**
Meaning and Features of Marginal Costing – Contribution – P/V Ratio – Break Even Analysis – Margin of Safety – Make or Buy Decision – Accept or Reject Special Order – Shutdown or Continue Decision – Product Mix Decision.				
Module 3	**Standard Costing and Variance Analysis**			**9 sessions**
Meaning and Objectives of Standard Costing – Standard Cost and Estimated Cost – Advantages and Limitations – Variance Analysis – Material Cost Variance – Labour Cost Variance – Overhead Variance (Basic Concepts).				
Module 4	**Service Costing**			**8 sessions**
Meaning and Importance of Service Costing – Cost Unit and Cost Centres – Transport Costing – Hotel Costing – Hospital Costing – Power House Costing – Canteen Costing – Professional Service Costing.				
Module 5	**Activity Based Costing (ABC)**			**10 sessions**
Meaning and Need for ABC – Cost Drivers – Cost Pools – Steps in Activity Based Costing – Advantages and Limitations – Traditional Costing vs ABC – Applications of ABC in Modern Business Organizations.				
Reference **Text book** 1. Maheshwari SN, Fundamentals of Cost Accounting , Sultan Chand & Sons (2023) 2. Horngren, Data, Foster,(2015), Cost Accounting – A Managerial Emphasis,15thEdition, MBA Page 67 2. Pearson Education, India 3. Raiborn, Kinney, (2013), Cost Accounting Principles, 9thEdition, Cengage Learning				
Reference 1. S.P. Jain, K. L. Narang,(2012), Cost Accounting Principles and Practice, 18thEdition, Kalyani Publishers, India.				

PU library link **https://doaj.org/article/0eb6aee9089045298109fde5634543cc** **E resources:** **https://archive.nptel.ac.in/courses/110/101/110101132/**
Topics relevant to EMPLOYABILITY: Employability through **Problem Solving Methodologies.** This is attained through assessment component mentioned in course handout.

Catalogue prepared by	**Dr. Mohammed Nabeel. K** Assistant Professor School of Commerce
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS3060**	Course Title: **Financial Reporting Standards** Type of Course: **Specialization Course**	**L- T-P-C**	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	CBS1021 – Fundamentals of Financial Accounting					
Anti-requisites	None					

Course Description	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.			
Course Outcomes	**On successful completion of the course, the students shall be able to:** CO1: Explain 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: Apply the principles of presentation and disclosure of financial statements as per relevant Ind AS standards. CO5: Prepare complete financial statements in the prescribed format and interpret reporting requirements in line with current standards.			
Course objective	This course is designed to improve the learner's **EMPLOYABILITY SKILLS** by using **PARTICIPATIVE LEARNING** Techniques of Class Presentation and Case Study.			
Course Content:				
Module 1	**Conceptual Framework and Regulatory Environment** (CO1)	**Assignment**		**12 Sessions**
Topics: 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). Practical comparison examples (Ind AS vs IFRS)				

Module 2	**Key Ind AS and IFRS – Recognition and Measurement** **(CO2)**	**Case Study**		**11** **Sessions**
Topics: 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-Numerical problems: Revenue recognition (Ind AS 115)- Numerical problems: Leases (Ind AS 116)				
Module 3	**Financial Instruments and Fair Value Reporting** (CO3)	**Assignment**		**11 Sessions**
Topics: 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				
Module 4	**Presentation and Disclosures in Financial Reporting** (CO4 & CO5)	**Group Discussions**		**11Sessions**
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-Complete financial statement preparation (full format)				
Targeted Application & Tools that can be used: -				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: 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				
Text books and Reference books: T1.D. Chatterjee – Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann Publications				

E-Reading / Recommended Reading: **R1:** T.P. Ghosh – Ind AS: Concepts and Applications, Taxmann. **R2:** IFRS Foundation – IFRS Standards: Official Pronouncements **R3:** ICAI – Study Material on Ind AS **R4:** D.S. Rawat – Student's Guide to Ind AS, Taxmann **R5**: Websites: www.ifrs.org , www.icai.org	
Topics relevant to ''EMPLOYABILITY SKILLS": Case Studies on Real-World Corporate Reporting Practices.	
Catalogue prepared by	Dr Sakshi Sachdeva Presidency School of Commerce
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

<table>
<tr><td>Course Code:
CBS3061</td><td colspan="2">Course Title: Accounting Information Systems
Type of Course: Specialization Course</td><td>L- T-P- C</td><td>3</td><td>0</td><td>0</td><td>3</td></tr>
<tr><td>Version No.</td><td colspan="7">1.0</td></tr>
<tr><td>Course pre-requisites</td><td colspan="7">CBS1021 – Fundamentals of Financial Accounting</td></tr>
<tr><td>Anti-requisites</td><td colspan="7">None</td></tr>
<tr><td>Course Description</td><td colspan="7">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.</td></tr>
<tr><td>Course Out Comes</td><td colspan="7">On successful completion of the course the students shall be able to:
CO1: Explain the structure, components, and functions of Accounting Information Systems. (Understand)
CO2: Explain various computer-based accounting system approaches used in business operations. (Understand)
CO3: Explain the application of computer-based accounting systems in different business scenarios. (Understand)
CO4: Apply financial and management reporting systems in organizational decision-making contexts. (Apply)</td></tr>
<tr><td>Course objective</td><td colspan="7">The objective of the course is to familiarize the learners with the concepts of Accounting Information System and attain Employability through Problem Solving Methodologies.</td></tr>
<tr><td>Course Content:</td><td colspan="7"></td></tr>
<tr><td>Module 1</td><td>INTRODUCTION TO INFORMATION SYSTEM</td><td colspan="2">Article Review</td><td colspan="3">Data and Information</td><td>11 Sessions</td></tr>
<tr><td colspan="8">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</td></tr>
<tr><td>Module 2</td><td>TRANSACTION PROCESSING</td><td colspan="2">Discussion</td><td colspan="3">Transaction Cycles</td><td>11 Sessions</td></tr>
</table>

<table>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 3</td><td>COMPUTER-BASED ACCOUNTING SYSTEMS</td><td>Participative Learning</td><td>Presentation</td><td>11 Sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 4</td><td>FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS</td><td>Case Study Analysis</td><td>Sophisticated Users with Homogeneous</td><td>12 Sessions</td></tr>
<tr><td colspan="5">Financial Reporting System- Information Needs, Financial Reporting Procedures, Preparation and analysis of financial reports using accounting software. Management Reporting System, Factors that Influence the MRS, Management Function, Types of Management Reports, Generation of management reports for planning, budgeting, and control, Ratio analysis and interpretation of financial statements for decision making, Budgetary control and variance analysis using accounting information systems.</td></tr>
<tr><td colspan="5">Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method</td></tr>
<tr><td colspan="5">Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:

AI in Financial Reporting Systems – Describe how AI enables automated and real-time financial reporting.

https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html</td></tr>
<tr><td colspan="5">Reference
Text book
T1. Accounting information systems By:Romney, Marshall B
T2. Information system & Computers, R G Saha Himalaya Publishing House</td></tr>
</table>

Reference Financial Information Systems William R. Welke Management Information System. Gagan Varshney **PU library link** **https://presiuniv.knimbus.com/user#/home** https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JIUC-04-2020-0005/pdfplus/html https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html **E resources:** **NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.**
Topics relevant to EMPLOABILITY : EMPLOABILITY through Problem Solving methodologies. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr Umme Jahanara
Recommended by the Board of Studies on	8th BOS dt. 20th May 2025
Date of Approval by the Academic Council	*20th May* 2025

Course Code: CBS3062	Course Title: **Forensic Accounting and Fraud Examination** Type of Course: **Specialization Course**	L-T- P- C	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	CBS2047- Principles and Practices of Auditing					
Anti-requisites	None					
Course Description	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.					
Course Out Comes	On successful completion of the course the students shall be able to: CO 1 Explain the fundamental concepts, nature and scope of forensic accounting (Understand) CO 2 Examine various fraud schemes and assess the regulatory and legal environment. (Analyse) CO 3 Analyze the processes involved in evidence collection, interviewing, and reporting in forensic audit engagements. (Analyse) Co4 Explain the procedures and tools in conducting forensic investigations. (Evaluate) CO5 Examine the ethical, legal, and reporting issues in forensic practice (Analyze)					
Course objective	• Understand the fundamentals of forensic accounting and its role in fraud detection and litigation support.					

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- Explore various types of financial fraud and the regulatory framework surrounding forensic audits.
- Apply auditing techniques in forensic investigations.
- Evaluate ethical and legal considerations in forensic engagements and reporting.

</td></tr>
<tr><td>Module 1</td><td>Introduction to Forensic Accounting and Auditing</td><td>Case Study Analysis</td><td>Engage students in analyzing case studies showcasing roles and responsibilities of fraud examiners in Forensic accounting.</td><td>11 Sessions</td></tr>
<tr><td colspan="5">

- Meaning, nature and scope of forensic accounting
- Difference between forensic and traditional accounting
- Types of forensic engagements
- Role of forensic accountant in litigation support and fraud detection
- Introduction to forensic auditing
- Forensic audit vs statutory audit
- Emerging trends in forensic accounting

</td></tr>
<tr><td>Module 2</td><td>Types of Financial Frauds and Regulatory Framework</td><td>Problem-Solving Sessions</td><td>Conduct problem-solving sessions where students work in Group and discuss Types of fraud - Accounting Fraud-Asset misappropriation.</td><td>12 Sessions</td></tr>
<tr><td colspan="5">

- Meaning and nature of corporate fraud and financial frauds (, concept of fraud under Companies Act 2013, frauds for and against a company
- Nature and types of financial frauds (banking, corporate, cyber, insurance, etc.)
- Techniques for detecting fraud (data mining, red flags, ratio analysis)

</td></tr>
</table>

• Regulatory and legal framework governing fraud (IPC, CrPC, Companies Act, SEBI norms) • Role of regulatory bodies – RBI, SFIO, ED, CVC, CAG • Prevention of Money Laundering Act (PMLA), Whistleblower policy				
Module 3	**Forensic Auditing Tools and Techniques**	Case Study Analysis	Conduct problem-solving sessions where students work in group and discuss Fraud risk assessment - Identify fraud risk scenarios.	**11 Sessions**
• Audit techniques and data analytics in forensic engagements • Interviewing and interrogation techniques • Collection and preservation of audit evidence • Computer-Assisted Audit Techniques (CAATs) • Use of Excel, ACL, IDEA in forensic audits • Reporting in forensic audits				
Module 4	**Ethics, Governance, and Reporting in Forensic Practice**	Case-Based Analysis:	Conduct problem-solving sessions where students work in group and discuss Designing an investigation program.	**11 Sessions**
• Ethical issues in forensic investigations • Professional scepticism and independence • Corporate governance and forensic audit • Reporting standards and format in forensic audits • Case studies on forensic audit reports • Role of expert witness in court proceedings				

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:

Assignment Activity: - AI in Forensic Accounting: Fraud Detection and Prevention:

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: Taylor, John. 2011. *Forensic Accounting*. England: Pearson Education Limited.

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.

PU-List of e-Resources:

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

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

https://docs.google.com/document/d/1IWT6S-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.	
Catalogue prepared by	Dr. Sathyanarayana Gardasu, Assistant Professor, Senior Scale
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS3075**	Course Title: **International Taxation** Type of Course: **Specialization Course**		L-T-P-C	**3 0 0 3**
Version No.	1.0			
Course Pre-requisites	CBS2030 & CBS2031 – Income Tax Law – I & II			
Anti-requisites	None			
Course Description	This course covers fundamental concepts of international taxation, including jurisdictional principles, tax treaties (UN, OECD, and US models), transfer pricing regulations, and dispute resolution mechanisms. Students will explore topics such as withholding tax, tax havens, double taxation relief, arm's length pricing, and methods for resolving cross-border tax disputes through case studies, quizzes, and numerical problem-solving tasks.			
Course Objective	To create the capacity of the stake holder to manage various international tax issues for their practical Life			
Course Outcomes	On successful completion of the course the students shall be able to: **CO1**: Explain the basic concepts and principles of international taxation. (Understand) **CO2**: Recognize the structure, models, and application of tax treaties. (Understand) **CO3:** Apply transfer pricing concepts and methods in taxation (Apply) **CO4:** Analyze international tax dispute resolution mechanisms. (Analyze)			
Course Content:				
Module 1	**Basic Concepts of International Taxation**	Assignment/ Quiz	Numerical solving Task	**10 Sessions**
Topics: Basic Concepts of International Taxation: Objectives of International Taxation. Legislation of International Taxation; Source Jurisdiction of Taxation Residence Jurisdiction of Taxation. Withholding Tax. Expatriation Tax. Tax Haven. Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. Basics of Digital Taxation.				

Module 2	**Tax Treaties**	Assignment/ Quiz	Memory Recall based Quizzes	**10 Sessions**
Topics: Introduction. United Nations Model Convention. OECD Model. US Model: An Overview. Types of Treaties. Process of Negotiating Tax Treaties. Elements of Tax Treaty. Objectives of Tax Treaties. Interpretation of Tax Treaties. India Tax Treaty. Relief on Double Taxation				
Module 3	**Transfer Pricing**	Assignment/ Quiz	Memory Recall-based Quizzes	**11 Sessions**
Topics: Concept of Transfer Pricing. Applicability. Transfer Pricing Vs Arm's Length Price. Methods 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.				
Module 4	**International Tax Dispute Mechanism**	Assignment/ Quiz	Numerical/Case solving Task	**14 Sessions**
Topics: Introduction to International Tax Disputes. Structure of International Tax Dispute Mechanism: Traditional Dispute Resolution. Dispute Resolution Panel. Interim Board for Settlement (IBS). Advance Authority for Ruling. Mutual Agreement Procedure. Advance Pricing Agreement. Faceless Appeals and Digital Dispute Resolution				

Targeted Application & Tools that can be used:
Google forms
Tax stimulation exercises
Case-based learning

Project Work/ Assignment:

1. **Comparative Analysis of Tax Treaties:** Compare India's tax treaties with the UN, OECD, and US models, highlighting key differences and their implications.
2. **Case Study on Transfer Pricing Disputes:** Analyze a real-world transfer pricing dispute, evaluating the methods used and the resolution under Indian regulations.

3. **Report on Tax Avoidance & Black Money:** Examine the impact of the Black Money Act (2015) and tax havens, suggesting measures to curb illicit financial flows.

Text Book(s):

1. Russo, R, Finnerty, CJ, Merks, P , Pettricione 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.icai.org/post.html?post_id=14458

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

Catalogue prepared by	Dr. Aamir Rashid Bhat Assistant Professor, School of Commerce, Presidency University
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS3063**	Course Title: **Advanced Corporate Accounting** COURSE TYPE : **Specialization Course**		L- T- P- C	**3**	**0**	**0**	**3**
Version No.	1.0						
Course Pre-requisites	CBS 2027 – Corporate Accounting						
Anti-requisites	NIL						
Course Description	This course will make understand the accounting process of those operations that present specific unique features according to the legal status of the figure engaging in the business activity. This course is beneficial to assist in the intellectual, social and personal development of the student to a range of specialist and generalist business professions.						
Course Out Comes	At the end of the course, the student shall be able to: CO 1: Prepare consolidated financial statements of holding and subsidiary companies(Apply). CO 2:Compute purchase consideration and prepare journal entries relating to amalgamation of companies.(Apply). CO 3: Apply the provisions of internal reconstruction to record transactions and prepare a revised balance sheet.(Apply) CO 4: Prepare the Liquidator's Statement of accounts. (Apply)						
Course objective	The objective of the course is to familiarize the learners with the concepts of Advanced Corporate Accounting **and** attain **Employability** through **Problem Solving Methodologies.**						
Course Content:							
Module 1	**CONSOLIDATED FINANCIAL STATEMENTS**	**Case Study**	**Problem solving**		**10 Sessions**		
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).							
Module 2	**AMALGAMATION OF COMPANIES**	**Case Study**	**Problem solving**		**15 Sessions**		

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

Module 3	**INTERNAL RECONSTRUCTION**	**Case Study**	**Problem solving**	**10 Sessions**
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				
Module 4	**LIQUIDATION OF COMPANIES**	**Case Study**	**Problem solving**	**10 Sessions**
Concept of Liquidation – Types of Liquidation – Liquidator - Order of Payment - Calculation of Liquidator Remuneration – Preparation of Liquidator's Statement of Account – Practical Accounting Problems				
Targeted Application & Tools that can be used:				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: Assignment 1: Assignment 2:				
Delivery procedure (pedagogy): **Lecture:** All Modules **Self-learning:**				
Reference: **Text Book:** **T1.** Jain & Narang, Financial *Accounting*. Mumbai: Kalyani. **E-Reading / Essential Reading:** **R1.** Maheswari S. N. & Maheswari S. K. *Advanced accountancy*. New Delhi: Vikas **R2.** Shukla M. C.& Grewall T. S. *Advanced accountancy* (15 Ed.). New Delhi: S. Chand **R3.** Horngren, Introduction to Financial Accounting, Pearson Education. **R4.** Bansal.K.M - Financial Accounting – Taxman Publication **R5.** Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education. **R6.** Tulsian, P.C. Financial Accounting,S. Chand				

PU E-Resource Link: **Case Study Reference:**	
Topics relevant to SKILL DEVELOPMENT:	
Catalogue prepared by	Prof. Preeti Khatri Assistant Professor School of Commerce and Economics
Recommended by the Board of Studies on	6^{th} BOS held on 05/06/2025
Date of Approval by the Academic Council	25th July 2025

Specialization Courses

Track – Banking and Finance

Course Code: CBS3064	**Course Title: Banking Theory, Law and Practices** **Type of Course: Specialization Core Course**	**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 provides an understanding of banking theory, legal regulations, and modern banking practices. It covers banker–customer relationships, banking laws, KYC and AML guidelines, deposits and advances, negotiable instruments, lending principles, and loan documentation. The course also introduces banking risks, NPAs, Basel norms, and the regulatory role of RBI. Further, it focuses on emerging trends such as digital banking, FinTech, cybersecurity, financial inclusion, green banking, ESG practices, and climate risk to help students understand the evolving banking environment.					
Course Outcomes	**On successful completion of the course, the students shall be able to:** CO1: Explain banker–customer relationships, rights and duties of bankers and customers, and key banking legislations. (Understand) CO2: Utilize banking procedures and lending principles in handling deposits, advances, and negotiable instruments. (Apply) CO3: Demonstrate risk management practices, Basel norms, and RBI regulations in banking operations. (Apply) CO4: Make use of digital banking practices, cybersecurity measures, and sustainable banking concepts in modern banking operations. (Apply)					
Course objective	This course is designed to improve the learner's **EMPLOYABILITY SKILLS** by using **EXPERIENTIAL LEARNING** 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.					
Course Content:						

Module 1	**Banker–Customer Relationship & Legal Framework**	**Assignment**	Written assignment	**12 Sessions**
Banker–customer relationship: general and special relationships, Types of customers (individuals, firms, companies, minors), Rights, duties, and obligations of banker and customer, KYC norms and Anti-Money Laundering (AML) guidelines, Overview of key legislations: Banking Regulation Act, RBI Act & Negotiable Instruments Act				
Module 2	**Banking Operations and Instruments**	**Assignment**	Case Study	**11 Sessions**
Topics: 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 & Principles of lending – Cheques: types, crossing, endorsements, dishonour, bill of exchange, promissory note				
Module 3	**Risk Management, Regulation & Prudential Norms**	**Assignment**	Group discussion	**11 Sessions**
Types of risks in banking: Credit, market, operational risk, Non-Performing Assets (NPAs): Classification and provisioning, Capital adequacy norms, Basel I, II, III framework (overview), Role of Reserve Bank of India in regulation and supervision				
Module 4	**Contemporary Issues in Banking**	**Assignment**	Mini Project	**11 Sessions**
Digital transformation in banking; FinTech, neo-banking and open banking; cybersecurity and banking frauds; data protection and privacy; financial inclusion; microfinance and small finance banks; insolvency and bankruptcy framework; sustainable and green banking; ESG in banking; climate risk				
Targeted Application & Tools that can be used: - Internet Banking Platforms, Mobile Banking Applications, UPI Payment Systems, ATM and Card Management Systems				
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. Assignment 4: Mini Project: Students shall undertake a field-based or survey-based study related to banking operations, digital banking, banking regulations, customer services, financial inclusion, or banking technology and submit a report with findings and recommendations.				
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	
Topics relevant to ''EMPLOYABILITY SKILLS": Banking communication, customer service management, digital banking operations, financial literacy, cybersecurity awareness, banking documentation, teamwork, ethical practices, spreadsheet skills, interview preparation, and professional workplace behaviour.	
Catalogue prepared by	Dr Monica S Assistant Professor
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS3076**	Course Title: **Investment Analysis and Portfolio Management** Type of Course: **Specialization Core Course**	L- T-P- C	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	CBS2029 – Business Finance					
Anti-requisites	None					
Course Description	This course is designed to teach the fundamentals of investments along with the analysis and performance evaluation to become successful investor. It starts from the investment introduction to the performance Evaluation of securities and portfolio. To Comprehension deeper how market works, students will be taught the stock market fundamentals. It discusses the risk return trade-offs of an investor. It also persists how investment in securities market is evaluated based on Fundamental and Technical analysis. This course will also emphasize students to learn forces that affect security market.					
Course Out Comes	On successful completion of the course the students shall be able to: **CO1**: Analyze various investment alternatives, financial instruments, and securities markets. (Analyze) **CO2:** Apply appropriate equity and bond valuation models and relative valuation techniques. (Apply) **CO3:** Apply fundamental and technical analysis for investment decisions. (Analyze) **CO4:** Analyze portfolio performance using modern portfolio theories and risk-return measures. (Analyze) **CO5: C**onstruct an optimal investment portfolio by integrating security analysis. (Analyze)					
Course objective	The objective of the course is to familiarize the learners with the concepts of security analysis and portfolio management and attain Employability through Problem Solving methodologies.					
Course Content:						

Module 1	**INTRODUCTION TO INVESTMENT**	Assignment	Market Assessment, Case Study, Numerical	**10 Sessions**
The Investment Environment- Meaning, Features, Objectives, Investment Alternatives; Investment Process, Financial Instruments, Markets for investments and Trading, Risk- Meaning, Elements, Measurement of Risk, Efficient Markets: Concepts, Hypothesis, Forms of market efficiency.				
Module 2	**SECURITY VALUATION**	Case Study	Market Assessment, Case Study, Numerical	**10 Sessions**
Equity Analysis and valuations, Equity Valuation Models, Relative Valuation Techniques: Price-earnings ratio, EPS, Price-book value ratio, Price-sales ratio, Debt to Equity Ratio, Bond pricing and yield, returns on bonds, bond pricing theories.				
Module 3	**FUNDAMENTAL AND TECHNICAL ANALYSIS**	Case Study	Market Assessment, Case Study, Numerical	**10 Sessions**
Fundamental Analysis - Economic Analysis, Industry Analysis, Company Analysis. Technical analysis- meaning, difference between technical and fundamental analysis, Price indicators- Dow theory, advances and declines. Charts: line chart, bar chart, candle chart, point & figure chart, Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages.				
Module 4	**PORTFOLIO MANAGEMENT AND EVALUATION**	Assignment	Market Assessment, Case Study, Numerical	**15 Sessions**
Introduction to Portfolio Management, Expected return of a portfolio, Selection of Optimal Portfolio-Markowitz portfolio theory, CAPM, Capital Market Line – Security Market Line. Portfolio Revision- Meaning and Need, Evaluation of Portfolio- Sharpe ratio, Treynor and Jensen’s measures.				
Targeted Application & Tools that can be used: Projective techniques and hands-on interface of real-world security analysis.				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: **Assess the cases with respect to security analysis and portfolio selection.**				

Text book
S. Kevin (2017), "Portfolio Management", PHI Learning Private Limited, 2nd Edition.
Reference
R1: Chandra, Prasanna (2018), "Investment Analysis and Portfolio Management", Tata McGraw Hill Publishing Limited, 3rd Edition.

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

PU library link

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

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

E resources:

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

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

Catalogue prepared by	Dr. Aamir Rashid Bhat Assistant Professor, School of Commerce, Presidency University.
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS3065**	Course Title: **Derivatives and Risk Management** Type of Course: **Specialization Core Course**		**L-T-P-C**	**3**	**0**	**0**	**3**
Version No.	1.0						
Course Pre-requisites	None						
Anti-requisites	None						
Course Description	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.						
Course Objective	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.						
Course Outcomes	On successful completion of the course the students shall be able to: **CO1:** Explain the mechanics, types, and role of derivative markets. **CO2:** Evaluate and price derivative instruments such as futures and options. **CO3:** Apply derivatives for managing different types of financial risk. **CO4:** Analyze derivative strategies in investment and risk mitigation contexts.						
Course Content:							
Module 1	**Introduction to Derivatives and Market Structure**	Assignment/ Quiz	Memory Recall based Quizzes	**10 Sessions**			
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							
Module 2	**Futures and Forwards**	Assignment/ Quiz	Memory Recall based Quizzes	**12 Sessions**			

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.				
Module 3	**Options – Strategies and Valuation**	Assignment/ Quiz	Memory Recall-based Quizzes	**13 Sessions**
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)				
Module 4	**Risk Management and Swaps**	Assignment/ Quiz	Memory Recall-based Quizzes	**10 Sessions**
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:				
4. **NSE/BSE Derivatives Data** (live contracts and prices) 5. **Option payoff calculators and simulators.** 6. **Bloomberg/Trading View** (for price analysis and strategies – conceptual exposure) 7. **Excel-based modelling** for payoff structures and strategy visualization 8. **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
Recommended by the Board of Studies on	BoS No: 6th BoS held on 05/06/2025
Date of Approval by the Academic Council	25th July 2025

Course Code: CBS3066	Course Title: **Financial Markets and Services** Type of Course: **Specialization Core Course**			**L- T- P- C**	**3**	**0**	**0**	**3**
Version No.	1.0							
Course Pre-requisites	None							
Anti-requisites	None							
Course Description	Course is quantitative in nature ad will help the students to have detailed understanding about financial markets, its types and services.							
Course Out Comes	On successful completion of the course the students shall be able to: **CO1**: Describe the structure and functions of financial markets and their role in economic development and capital allocation **CO2:** Explain the concepts of stock markets by differentiating between primary and secondary markets, comparing NSE and BSE. **CO3:** Describe the concept nature and classification of financial services in India, **CO4:** Apply the evaluation techniques of leasing and borrowing to determine suitable financing alternatives for business decisions. **CO5:** Explain the significance and practical applications of FinTech innovations, digital payment systems, and government-led financial inclusion initiatives in India							
Course objective	The objective of the course is to familiarize the learners with the concepts of Financial Markets and Services and attain Employability through Problem Solving Methodologies							
Course Content:								
Module 1	**Structure of Financial System**		**Understand**	**11 Sessions**				
Definition – importance and features of financial markets, Role in economic development and capital allocation, Money Market – Treasury bills, commercial paper, certificates of deposit, Capital Market – Equity (shares), Debt (bonds, debentures), Derivatives Market – Futures,								

options, swaps, Foreign Exchange Market – Currency trading basics, Retail investors, institutional investors, Banks, NBFCs, mutual funds, insurance companies, role of stockbrokers, depositories, clearing houses				
Module 2	**Financial Services**		**Understand**	**11 sessions**
Introduction to Stock Markets – Regional and Modern Stock Exchanges, International Stock Exchanges, Comparison between NSE and BSE, Primary and Secondary market, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets.				
Module 3	**Mutual Funds**		**Understand Apply**	**11 sessions**
Financial services: Concept, Nature and classification 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. Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing, Credit Rating – Meaning & Functions, Insurance Services, – Factoring – Forfaiting -. Discounting				
Module 4	**Allied Financial Services**		**Understand**	**12 sessions**
FinTech and Digital Payments: UPI, NEFT, RTGS, IMPS, E-banking, Mobile Banking, Robo-advisors, Cryptocurrency and Blockchain in finance, ESG investing and Green finance, Financial Inclusion and Government Initiatives (Jan Dhan Yojana, Mudra)				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Reference **Text book** 1. M Y Khan, “Financial Services”, TMH, 7th edition 2. Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition				
Reference **1.** Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI, Eastern Economy Edition.				

PU library link https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/MF-10-2022-0472/full/html **E resources:** https://onlinecourses.nptel.ac.in/noc20_mg10/preview	
Topics relevant to EMPLOYABILITY: XXXXXX for **Employability** through **Problem Solving Methodologies.** This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Amit Saha
Recommended by the Board of Studies on	6^{th} BoS dt. 5^{th} June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS3078**	**Course Title: Stock and Commodity Markets** **Type of Course: Specialization Elective Course**	**L-T- P- C**	**3**	**0**	**0**	**3**
Version No.	1.0					
Course pre-requisites	None					
Anti-requisites	None					
Course Description	This course provides a comprehensive understanding of securities and derivative instruments such as stocks, forwards, futures, options, and commodities. Over the years, these financial instruments have emerged as essential investment and risk management tools, enabling investors and institutions to manage risks arising from fluctuations in interest rates, exchange rates, stock prices, commodity prices, inflation, and other market factors. The course emphasizes the role of derivatives					

	in hedging risk as well as in speculative and investment strategies based on market expectations. It also focuses on the structure and functioning of stock and commodity markets, trading and settlement mechanisms, and risk management practices, while offering practical exposure to real-world market operations and trading scenarios.			
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Explain the structure, functions, and trading mechanisms of stock and commodity markets and the role of market intermediaries. (Understand) CO2: Describe online trading, settlement systems, market indices, depositories, derivatives, and trading mechanisms in financial markets. (Understand) CO3: Explain commodity derivatives, trading mechanisms, and the operational framework of commodity exchanges in India. (Understand) CO4: Explain futures, options, commodity derivatives, and risk management practices used in commodity markets. (Understand) CO5: Analyze price movements, trading patterns, settlement processes, and risk management practices in stock and commodity markets. (Analyse)			
Course objective	The objective of the course is to familiarize the learners with the concepts of Stock and Commodity Market and attain Employability through Problem Solving Methodologies.			
Course Content:				
Module 1	OVERVIEW OF STOCK AND COMMODITIES MARKETS			11 Sessions
History and Development of Stock Exchanges, Functions of Stock Exchange Primary Market and Secondary Market– meaning, features and functions; NSE, BSE; Issue Mechanism – IPO, Book Building Process, Private Placement of Shares, Role of Market Intermediaries, Depositories and Demat Account; Meaning of Commodities and Commodity Market; Overview of Multi Commodity Exchange of India; Types of Transactions in Commodity Market; Patterns of Trading and Settlement in Commodity Markets.				
Module 2	TRADING IN STOCK MARKET			12 Sessions

Online Trading System; Market Indices (Concept and Uses); SENSEX, NIFTY; Patterns of Trading and Settlement; T+1 Settlement System; Circuit Breakers; Brokerage Charges; Settlement Procedure; Depository System – NSDL, CDSL; Types of Orders – Market Order, Limit Order, Stop-loss Order; Margin Trading Investor Protection Mechanisms; Derivatives – Meaning and Types (Futures and Options).				
Module 3	COMMODITY DERIVATIVE AND EXCHANGE			10 Sessions
Concept of Commodity Derivatives; Types; Commodity Derivatives- Key Characteristics; Exchange-Traded Derivatives and Over-the-Counter (OTC) Derivatives; Operational Framework of Commodity Exchanges in India; Commodities Traded on National Commodity Exchanges; Electronic Spot Exchanges: Instruments; Futures, Forwards, and Options – Features, Trading Mechanism, and Buying/Selling Process.				
Module 4	COMMODITY MARKET TRADING AND SETTLEMENT			12 Sessions
Price Discovery Mechanism; Trading, Clearing and Settlement in Derivatives Market: SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives and Functions, Settlement Mechanism – Types of Settlement. Types of Risk, Types of Margins, SPAN Margin; Role of Warehousing and Logistics; Patterns of Trading and Settlement in Commodity Markets; Efficiency of Commodity Markets – Volume and Price Movements; Basics of Hedging and Speculation Strategies.				
Targeted Application & Tools that can be used: PowerPoint Presentations (PPT), Audio-visual learning through videos, Traditional Board & Chalk method, Use of financial platforms and apps for demonstration (e.g., Moneycontrol, Zerodha Kite)				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: Analysis of stock or commodity price movements using real-time or historical data, Case study on trading strategies (hedging/speculation), Review of research articles (via institutional access such as IEEE Xplore / Emerald), Simulation-based trading assignment (paper trading), Comparative study of stock vs commodity market performance.				
Text book Saunders, A., Financial Markets and Institutions, Tata McGraw Hill Kulkarni, B., Commodity Markets & Derivatives Khan, M.Y., Indian Financial System, Tata McGraw Hill				

Reference R1. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill. R2. B. Kulkarni – Commodity Markets & Derivatives. R3. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill E resources: PU library link https://presiuniv.knimbus.com/user#/home https://ieeexplore-ieee-org-presiuniv.knimbus.com/document/8073533 https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/JADEE-06-2022-0126/full/html MOOC courses- https://onlinecourses.nptel.ac.in/noc22_mg91/preview https://onlinecourses.nptel.ac.in/noc19_mg39/preview https://www.udemy.com/course/commodity-trading-with-trading-strategies/
Co Topics relevant to EMPLOYABILITY: Market analysis and interpretation Trading decision-making Risk assessment and hedging strategies These skills are developed through case studies, presentations, and assignments as outlined in the course handout.

Catalogue prepared by	Dr. Liya Teressa Alex Assistant Professor

	Presidency School of Commerce
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

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

	Overall, the course equips students for roles in finance, investment banking, consulting, and corporate strategy.			
Course Out Comes	**On successful completion of the course, the student shall be able to:** CO1: Explain the genesis, need, and challenges in business valuation**.** CO2: Describe the M&A transactions, including integration strategies. CO3: Apply the DCF method to compute the value of a business using projected cash flows CO4: Apply the market valuation methods.			
Course Objective:	This course is designed to develop a reservoir of knowledge on valuation which can assist the student in undertaking valuation assignments under Companies Act, 2013 including for mergers and Acquisitions based on valuation model understanding.			
Course Content:				
Module 1	**Overview of Business Valuation**	Case let of Equity Interest value		**12 Sessions**
Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value).				
Module 2	**Purpose of Valuation**	Case Analysis on Sun Pharmaceutical acquires Ranbaxy	Case Study on CMC merges with TCS	**9 Sessions**
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

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

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

Catalogue prepared by	Dr.Sathyanarayana Gardasu
Recommended by the Board of Studies on	$06^{th,}$ BOS dt. 05/06/2025
Date of Approval by the Academic Council	25^{th} July 2025

Course Code: **CBS3077**	**Course Title: Fintech** **Type of Course: Specialization Elective Course**	**L-T-P-C**	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	This course provides a solid foundation for FinTech including, beginning with What is FinTech before turning to Money, Payment and Emerging Technologies, Digital Finance and Alternative Finance, FinTech Regulation and RegTech, Data and Security, and the Future of Data Driven Finance, as well as the core technologies driving FinTech including Blockchain, AI and Big Data. These will set the stage for understanding the FinTech landscape and ecosystem and grappling with the potential direction of future change.					
Course Objective	The objective of the course is to familiarize the learners with the concepts of Introduction to Financial Technology and attain Employability through Participative Learning techniques. .					
Course Outcomes	On successful completion of the course the students shall be able to: CO1: Explain the evolution, key concepts, benefits, and challenges of financial technology and its ecosystem. CO2: Apply knowledge of digital payment systems, blockchain, and cryptocurrency to understand modern financial transactions. CO3: Analyze digital finance models, alternative financing mechanisms, and the role of data analytics and AI in financial services.					

	CO4: Analyze regulatory frameworks governing fintech, including digital payments, data protection, and financial compliance in India.			
Course Content:				
Module 1	Introduction to Financial Technology	Case Study	Case Study and Class discussion	11 Sessions
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.				
Module 2	Payments, Cryptocurrency and Blockchain	Case Study	Case Study and Class discussion	11 Sessions
Topics: Meaning, History and Regulations of Payment banks, RTGS systems, Introduction to Blockchain Technology. Cryptocurrency: Meaning, How Cryptocurrency works, Difference between Cryptocurrency and Bitcoin				
Module 3	Digital Finance and Alternate Finance	Case Study	Case Study and Class discussion	11 Sessions
Topics: History of Financial Digital Innovation, Digitalization of financial services, Crowdfunding – Meaning, Types and Benefits, P2P and Marketplace Lending. Data and fintech-History of Data Regulation, Significance of Data in Financial Services, Application of Data Analytics in Finance, Digital Identity, AI and Governance, Challenges of AI and Machine Learning.				
Module 4	Fintech Regulations	Group Discussion	Group discussion on latest research articles	12 Sessions
Topics: Regulatory bodies in India – RBI, Ombudsman scheme for Digital Transactions, UIDAI, Anti money laundering Act, Payment and settlement systems Act, PPI Master directions, NPCI Guidelines, Guidelines governing payment gateways/Payment aggregators, Privacy and Data protection laws.				

Targeted Application & Tools that can be used: Application of fintech concepts using digital payment platforms, blockchain explorers, and analytics tools such as Google Pay, Paytm, blockchain tools like Etherscan, and data analysis through Microsoft Excel / Python for real-world financial decision-making.	
Project Work/ Assignment:	
1. Group Discussion 2. Case Study- https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/ICS-04-2022-0058/full/html	
Text Book(s): 1. The FINTECH Book by Susanne Chisti and Janos Barberis	
Reference R1. Digital Bank: Strategies to Launch or Become a Digital Bank by Chris Skinner R2. The Age of Cryptocurrency: How Bitcoin and Digital Money Are Challenging the Global Economic Order by Paul Vigna and Michael Casey R3. Introduction to Financial Technology- Roy Freedman R4. The Blockchain Disruption: How Blockchain, Smart Contracts, and Bitcoin Will Change Society and Your Daily Life-Gordon Summers R5. Blockchain Technology and Cryptocurrency: Ultimate Beginner's Guide to Smart Contracts, Distributed Ledger, Fintech, Investing, Trading and Mining in the World of Cryptocurrencies-Mathew Connor, Maia Collin E Resources 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	
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.	
Catalogue prepared by	

Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS3067**	Course Title: **Risk Management in Banking** Type of Course: **Specialization Elective Courses**			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: Explain the various types of risks in banking, including credit, liquidity, solvency, operational, interest rate, and foreign exchange risks. (Understand) CO2: Explain the role of regulatory bodies and monetary policies in stabilizing the financial system and minimizing adverse impacts during financial crises. [Understand] CO3: Apply concepts of liquidity and solvency to assess issues in financial institutions and their impact on financial markets. (Apply) CO4: Apply appropriate techniques and model to measure and manage credit risk, interest rate risk, foreign exchange risk, and operational risk in banking systems. [Apply]							
Course objective	The objective of the course is to familiarize the learners with the concepts of **Risk Management in Banking and** attain **Employability** through **Problem Solving Methodologies.**							
Course Content:								
Module 1	**Overview of Risk Management**	**Assignment**	Case Study	**10 Sessions**				

Introduction of Risk Management in Banking and Financial Markets, Liquidity & Solvency Risk: Overview of Liquidity and Solvency, Managing Liquidity (CRR and SLR), Managing Solvency & Capital Adequacy (BASEL – I), Liquidity Risk Management; Operational Risk: Measuring and Managing Operational Risk.				
Module 2	**Risks in Banking**	**E-Resource Review**	Presentation	**14 Sessions**
Credit Risk: Risks in Retail Lending, Risks in Lending to SMEs, Measuring and Managing Credit Risk, Monitoring Credit Risk, Credit Risk Assessment Models; Value at Risk (VaR), Sensitivity Analysis, Monte Carlo Simulation, Interest Rate Risk: Overview of Interest Rate Risk, Yield Curve; Measuring and Managing IRR: Repricing Model, Duration Gap Analysis; Foreign Exchange Risk				
Module 3	**Asset Securitization**	**Assignment**	Case Study	**11 Sessions**
Asset Securitization: An Overview, Basic Attributes, Cash Flows and Structuring, Payment Structure; Types of Securitizations: Residential Mortgage-Backed Securities (RMBS) and Credit Card Securitization.				
Module 4	**BASEL and Regulation**	**Research Paper Review**	Presentation	**10 Sessions**
Basel II Guidelines for Capital Adequacy, Basel III Guidelines for Capital Adequacy, Measuring Risks using Stress Test, Regulation and Monetary Policy for Banks, Need for Independence of Central Banks, 2008 Financial Crisis.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: 1. Case Study Based Assignment				
Reference **Text book** 1. Credit Management, Indian Institute of Banking & Finance. MacMillan Publishers India Limited.				
Reference 1. Risk management, Indian Institute of Banking & Finance. MacMillan Publishers India Limited. **PU library link**				

Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory) **E resources:** **https://www.youtube.com/watch?v=T2b8VTr7AFk&t=3s** **https://archive.nptel.ac.in/courses/110/106/110106040/**
Topics relevant to EMPLOYABILITY : XXXXXX for **EMPLOABILITY 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	6th BOS dt. 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS3068**	**Course Title: Mergers, Acquisitions, and Corporate Restructuring** **Type of Course: Specialization Elective Course**	**L- T-P- C**	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	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.					
Course Outcomes	Course Outcomes On successful completion of the course, the students shall be able to: CO1. Explain the regulatory and legal framework governing M&A transactions.(Understand)					

	CO2. Apply valuation techniques to estimate the worth of target companies.(Apply) CO3. Explain the motives and financial implications of specific merger and acquisition deals.(Apply) CO4. Analyse post-merger integration challenges and develop restructuring strategies.(Analyse)			
Course objective	This course is designed to improve the learner's EMPLOYABILITY SKILLS by using EXPERIENTIAL LEARNING Techniques of Class Presentation and Case Study.			
Course Content:				
Module 1	Introduction to mergers & acquisitions	Assignment		12 Sessions
Topics: 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.				
Module 2	M&A Process and Managerial Aspects	Presentations		11Sessions
Topics: 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.				
Module 3	Valuation and Takeover Strategies	Case study	on culture & cross border mergers & acquisitions	11Sessions
Topics: 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				
Module 4	Corporate Restructuring and Legal Framework	Group Discussions		11Sessions

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.
Targeted Application & Tools that can be used: Application of M&A concepts using tools such as financial modeling in Microsoft Excel, company database analysis through Bloomberg Terminal / Capital IQ, valuation techniques (DCF, comparables), and case study analysis for real-world deal evaluation.
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: Assignment 1: Written assignment on recent mergers and acquisitions in India. Assignment 2: Preparation of Merger Valuation Report of a select Business organisation.
Text books and Reference books: T1. Rajesh, K.B. (2010). Mergers and Acquisitions. Text and Cases. New Delhi: Tata Mcgraw Hill
E-Reading / Recommended Reading: R1: Pandey, I.M. Financial Management. New Delhi: Vikas Publishing house. R2: MY Khan & PK Jain (2018), Financial Management. McGraw Hill Education. R3: Rabi Narayan Kar Minakshi, Mergers Acquisitions & Corporate Restructuring – 3rd Edition. Taxmann's Publication. R4: Sudarsanam, S. 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 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=BAFmgPXvlJ8 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	
Catalogue prepared by	
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Ability Enhancement Courses

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

Course Content:				
Module 1	Language, Perception, and Culture	Cultural Lens Mapping	Interpret Perspectives	8 Classes
Topics: Language and thought: Linguistic relativity Language and identity: Gender, culture, community Semiotics: How meaning is constructed Cultural codes and communication norms Recourses: Sapir- Whorf Hypothesis How Language Shapes the Way We Think – Lera Boroditsky				
Module 2	Cognitive and Interpersonal Dimensions of Communication	Bias Simulation Roleplay	Identify Bias	9 Classes
Topics: Communication models (transactional, interactive) Active listening & barriers to listening Non-verbal communication: Facial expressions, gestures, tone Emotions, perception, and cognitive bias in messaging Recourses: Essentials of Human Communication – Joseph A. DeVito The Power of Listening – Harvard Business Review				

Inside Out				
Module 3	Narrative Strategies in Communication	Narrative Circle	Construct Narrative	9 Classes
Topics: Elements of effective storytelling Personal narrative, cultural narrative, brand narrative Visual storytelling and multimodal narratives Ethical storytelling and representation Recourses: Made to Stick – Chip & Dan Heath The Danger of a Single Story (TED Talk)- Chimamanda Ngozi Adichie The Clues to a Great Story – Andrew Stanton				
Module 4	Persuasion, Argumentation, and Media Influence	Debate Lab	Apply Persuasion	10 Classes
Topics: Ethos, Logos, Pathos in persuasion Argument structures and fallacies Influence of traditional vs digital media Media bias and rhetorical strategies Recourses: Thank You for Arguing – Jay Heinrichs				

Visual Rhetoric – Purdue OWL The Social Dilemma (Netflix)				
Module 5	Digital Communication and AI Literacy	AI Chat Critique	Analyze Interaction	9 Classes
Topics: Digital identity and self-presentation Online engagement: Tone, context collapse, cancel culture Introduction to AI tools in communication Misinformation, algorithms, and ethical AI usage Resources: What Is Digital Communication? – TechTarget Digital Body Language in VR – YouTube				
Targeted Application & Tools that can be used: Applications: Quizziz, Netflix, YouTube				
Project work/Assignment:				
Academic Project				
References R1 Lakoff, G., & Johnson, M. (2003). Metaphors we live by. University of Chicago Press. R2 Hall, E. T. (1976). Beyond culture. Anchor Books.				

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

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

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

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

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

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

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

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

Topics Relevant to “Employability”:

Topics Relevant to “Human Values and Professional Ethics”:

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

Course Code: ENG2020	Course Title: Business English Type of Course: Ability Enhancement Course	L-T-P-C	3-0-0-3
Version No.	3.0		
Course Pre-requisites	None		
Anti-requisites	None		
Course Description	This course provides an in-depth exploration of Business English tailored for the undergraduate students of commerce and management streams. It aims to develop advanced communication skills vital for the global business environment. The curriculum encompasses business comprehension, professional correspondence, digital media communication, cross-cultural interactions, and effective speaking in business contexts. Through innovative pedagogical approaches grounded in language education methodologies, the course emphasizes linguistic proficiency, critical thinking, and intercultural competence. By integrating theoretical frameworks such as Multiple Intelligences and Transfer of Learning, students enhance their ability to apply language skills across diverse contexts. Interactive activities—including role-playing, case studies, and digital portfolio creation—offer immersive experiences that bridge theoretical concepts with practical applications.		
Course Objective	The main course objective is Skill Development by using Participative Learning Techniques.		
Course Outcomes	On successful completion of the course, the students shall be able to: CO1: Interpret language cues to understand business vocabulary and communication etiquette effectively. (Understand) CO2: Develop professional correspondence and generate clear, concise business documents. (Create)		

	CO3: Construct persuasive digital content by applying strategies for brand identity and message retention. (Create) CO4: Evaluate cross-cultural communication dynamics and ethical considerations in resolving business conflicts. (Evaluate) CO5: Assess business meeting scenarios, demonstrating advanced negotiation and interpersonal communication strategies. (Evaluate)			
Course Content:				
Module 1	Business Comprehension	Quiz	Business Articles	9 Classes
Topics: Generating Meaning: Inferencing from language cues Business Vocabulary Incidental Vocabulary Business Crossword Puzzle: Solving a business vocabulary puzzle from clues				
Module 2	Writing	Assignment	Business Correspondence	7 Classes
Topics: 2.1. Business Language Etiquettes 2.2. Business Correspondence: PAIBOC 2.2. Business Circulars: Importance and Characteristics of Circulars. 2.3. Business Reports: Types, Importance, and Characteristics of Business Reports.				
Module 3	Business in the Digital World	Assignment	Podcast/Jingles/Digital Portfolio	7 Classes

Topics: 3.1. Web Content Development. 3.2. Language in Brand Identity 3.3. Cognitive Biases and Communication				
Module 4	Business in a Diverse World	Activity	Case Study/Interview/Debate	11 Classes
Topics: 4.1. Intercultural and Cross-Cultural Communication 4.2. Misinformation 4.3. Ethics and Diversity 4.4. Negotiation and Conflict Resolution				
Module 5	Business Speaking	Activity	Role Playing	11 Classes
Topics: 5.1. Effective Meetings 5.2. Meeting Agendas 5.3. Meeting Etiquette: Online Vs Offline 5.4. Meeting Minutes 5.5. Asking and Responding to Questions				
Assignment proposed for this course				
1. ‘Developing Business Correspondence’ as part of Module 2				

2. 'Developing Digital Portfolio/Podcast/Jingles' as part of Module 3

References,

Guffey, Mary Ellen, and Dana Loewy. Business Communication: Process and Product. 9th ed., Cengage Learning, 2018.

Corballis, Tony. Essential English for Business Communication. 1st ed., Cambridge University Press, 2002.

Thill, John V., and Courtland L. Bovee. Excellence in Business Communication. 13th ed., Pearson, 2021.

Ramsey, Jon R. Business Writing Scenarios: Writing from the Inside. Wadsworth Publishing, 2013.

Kissane, Erin. The Elements of Content Strategy. A Book Apart, 2011.

Miller, Donald. Building a StoryBrand: Clarify Your Message So Customers Will Listen. HarperCollins Leadership, 2017.

Cialdini, Robert. Pre-Suasion: A Revolutionary Way to Influence and Persuade. Simon & Schuster, 2016.

Neuliep, James W. Intercultural Communication: A Contextual Approach. 8th ed., SAGE Publications, 2020.

Page, Scott E. The Diversity Bonus: How Great Teams Pay Off in the Knowledge Economy. Princeton University Press, 2017.

Patterson, Kerry, et al. Crucial Conversations: Tools for Talking When Stakes Are High. 2nd ed., McGraw-Hill Education, 2021.

Running Meetings: Expert Solutions to Everyday Challenges. Harvard Business Review Press, 2016.

Griffin, Jack. How to Say It at Work: Putting Yourself Across with Power Words, Phrases, Body Language, and Communication Secrets. Prentice Hall Press, 2008.

Parker, Priya. The Art of Gathering: How We Meet and Why It Matters. Riverhead Books, 2018.

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.	
Catalogue prepared by	Dr. Ajith K

Recommended by the Board of Studies on	6th Board of Studies conducted on 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **KAN1001**	**Course Title: Sarala Kannada** **Type of Course: Ability Enhancement Course**	**L-T- P- C**	**2-0-0-2**
Version No.	1.0		
Course Pre-requisites	None		
Anti-requisites	None		
Course Description	This course aims to help the Non Kannada speaking students to converse in Kannada for their day- to –day life activities. It supports to develop strong cognitive skills, use of local language, helps to mingle with the local society. At the end of the course, the students will have better skills, to the students of commerce and management for a better communication. Furthermore, this course is offered to all the students, irrespective of their domain.		
Course Out Comes	On successful completion of the course the students shall be able to: Identify Alphabets and few words with phonetic sound in Kannada language for social interaction and basic reading capacity. Differentiate the nuances of basic Kannada vocabulary to know about others perspectives. Use simple kannada in the different contexts. Recognize the Regional Language and Culture. Express Kannada language for social interaction and basic reading capacity.		
Course Content:	The course contents 5 modules with 2 credit. Those modules are mentioned below.		

<table>
<tr><td>Module 1</td><td>Alphabet –Varnamale,</td><td>Assignment and activities related to the phonetics.</td><td>Listening and Pronouncing letters with phonetic</td><td>No. of classes 6</td></tr>
<tr><td colspan="5">*Alphabet –Varnamale,

*vowels-Short vowels,Long vowels, Pronunciation of vowels,writing vowels

*Consonants,(vyanjanagalu)-classified consonants, unclassified consonants, pronunciation of consonants, Unseparated (alpa praana), Aspirated (mahaapraana),Nasals(anunaasika),

*Origin of sound</td></tr>
<tr><td>Module 2</td><td>Kannada Alphabets, simple words and sentence Writing</td><td>Writing Practice / Assignment</td><td>Recognizing kannada Letters and writing</td><td>No. of classes 4</td></tr>
<tr><td colspan="5">Kannada Alphabets – Writing

*Simple kannada words.

*Simple kannada sentences</td></tr>
<tr><td>Module 3</td><td>Parts of Speech</td><td>Pronunciation Practice</td><td>Vocabulary

Practice to remember the words, Translation and transliteration</td><td>No. of classes 8</td></tr>
<tr><td colspan="5">Parts of Speech-

Nouns

Pronoun

Adjective

Verbs

Adverbs</td></tr>
</table>

Prepositions Conjunctions Interjections				
Module 4	TENSES & GENDER	Assignment	Speaking Listening Practice conversation	No. of classes 8
*Tenses – Types and Examples *Genders – Types and Examples * Simple sentences using tense and gender				
Module 5	SAMBHASHANE (CONVERSATION)	Assignment/self-introduction activity/model conversation activity based on different situation.	Listening Kannada words and Speaking Practice	No. of classes 4
* Conversation (sambhaashane) Interrogative Words and Sentences Introducing each other, About Children's Education				
Assignment: Assignment proposed for this course: students should write Alphabet and simple kannada vocabularies in English Transliteration form, students should record audio or video of kannada vocabularies and simple sentence reading. Practice speaking, self-introduce video with audio or audio, Translation Activities by telling and giving examples of other Languages if those Lecturer know other.				
Text Book: SARALA KANNADA - Published by: Presidency University, Bengaluru				

REFERENCE BOOKS: Kannada Kali – Lingadevaru Halemane, Publication – Publication Division, Prasaranga Kannada University, Hampi, Vidyaranya-583276. 2002 Kannada Kirana – Publication – Bangalore Institute of Languages, Bangalore560008.2012 Spoken Kannada – Kannada Sahitya Parishattu, Pumpa Mahakavi Road, Chamrajpet, Bangalore-560018. 2018 Web sources https://kptcl.karnataka.gov.in/storage/pdf-files/KAN-DEP-EXM-STDY-MTLS/Part%2001%20-%20Spoken%20Kannada.pdf https://dtek.karnataka.gov.in/storage/pdf-files/CDC/balake%20kannada-1.pdf	
Course content development committee members and content developers	Dr. Sheeladevi S Malima
Recommended by the Board of Studies on	6th Board of Studies conducted on 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: KAN1002	**Course Title: Savi Kannada** **Type of Course: Ability Enhancement Course**	**L- T-P- C**	**2-0-0-2**
Version No.	1.0		
PREREQUISITES	None		
ANTIREQUISITES	None		
OBJECTIVES OF THE COURSE	The objective of the course is SKILL DEVELOPMENT of student by using PARTICIPATIVE LEARNING techniques.		
DETAILS OF THE COURSE:	The objective of this course is to introduce students to communication strategies and the skills they need to communicate. The abilities will improve their ability to communicate with customers and stakeholders. The course's portions will concentrate on communication processes, cross-cultural communication, and communication tactics. The focus is on understanding society and acting accordingly.		

COURSE OUTCOME:	With an understanding of the content, students will be better able to act in accordance with the new time and grow personally during the adjustment period. With an attention to social, political, economic, religious, cultural, folk, and gender issues comes sense of equality among students. Also, it develops the spirit of discussion on such matters. It enhances personal abilities by teaching commercial business ideas as well as agriculture and information technology. And it improves the probability of bringing together learned subjects with life-related issues. It tells and promotes patience and humanity in dealing with all forms of emotions that arise in modern life.			
TEACHING TOPICS	This subject contains 3 modules. Those are story, Article and translation, vachana(poem).			
Module 1	Poem	Reading clearly with intonation.	Listing good lyrics in poetry recitals and film songs	3 Classes
1.1 Dr. Sheeladevi S Malimath - Vidhi				
Module – 2	Article	Discussion, Question Method	A healthy debate on ideological issues	7 classes
Sanchalana tandide company masoode Jaahiraatugalu				

Module – 3	Story	Dramatic Method	Present the stories you have heard in class	5 classes
3.1 Kallatana – Dr. Malarvili K				
Module - 4	Folktale	Narrative method	Listing features of other folk genres	5 classes
4.1 Ghati Sose				
Module - 5	Business article	Analytical approach	PPT/ preparation related to business content and presentation of video and audio	7 classes
5.1 Japaniyara Business Style				
Assignments : 1. Collecting information about Business article and folktale. Making an audio and video related to the story. Other creative activities related to the content.Collecting information about Company acts.				

TEXT BOOK: SAVI KANNADA – PUBLISHERS: PRESIDENCY UNIVERSITY, BANGLORE Reference Books : Samagra kannada saahitya charitre: Samputa – 5, Bhaaga – 2, Honnu Siddartha. C.B, Mamata Giriraaja(sampadakaru), Bengaloru vishvavidyalaya, Adhyayana Kendra, Bengalore.2014 Saamanyanige saahitya charitre-Samputa 1-10. G. S Shivarudrappa. Swapna Book House, Bengaloru. 2013.

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

Course Code: FRE1006	**Course Title: Elementary French** **Type of Course: Language Elective**	**L-T-P-C**	**2**	**0**	**0**	**2**
Version No.	1.0					
Course Pre-requisites	Not Applicable					
Anti-requisites	Not Applicable					
Course Description	This Course is designed for beginners and provides an introduction to the French language, including basic grammar, conjugation, everyday vocabulary, and fundamental conversations, as well as an overview of French culture. This Course is designed to build up all of the basic skills of French listening, reading, speaking, and writing introduced in the lessons. The Course offers access to the French world, helping students to break cultural boundaries and raise cultural literacy.					

<table>
<tr><td>Course Objective</td><td colspan="4">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.</td></tr>
<tr><td>Course Outcomes</td><td colspan="4">On successful completion of this course the students shall be able to:
CO.1 Identify the basics of French Grammar, vocabulary and Conjugation.
CO.2 Apply the basic strategies of listening, reading, speaking and writing skills.
CO.3 Use of French on everyday topics such as greetings, personal information, time and schedule.
CO.4 Practice conversations in French with peer speakers in different situations.</td></tr>
<tr><td>Course Content:</td><td colspan="4">Learning Basic French Skills</td></tr>
<tr><td>Module 1</td><td>Greetings and introducing yourself</td><td>Assignment</td><td>Introducing yourself or someone else</td><td>6 Sessions</td></tr>
<tr><td colspan="5">Communication Objectives: Greetings, introducing yourself
Grammar: Construction of a sentence, Mas or Fem noun, adjectives, present tense
Culture: Introducing oneself / asking for someone’s personal information.
Vocabulary: Seasons, the days of the week, the months, time, Nationality, Professions, numbers
Usage of audio-visual files</td></tr>
<tr><td>Module 2</td><td>Expressing likes/dislikes and introducing someone</td><td>Presentation</td><td>Presenting likes</td><td>6 Sessions</td></tr>
<tr><td colspan="5">Communication Objectives: Expressing likes and dislikes, Describing someone
Grammar: Negative form, singular and plural.
Culture: The polite way to address people in French
Vocabulary: Family, animals</td></tr>
<tr><td>Module 3</td><td>Inviting someone and asking questions</td><td>Group discussions & Practice conversations</td><td>Writing short dialogues, Role-Play Interactions</td><td>9 Sessions</td></tr>
<tr><td colspan="5">Communication Objectives: Inviting someone, acceptance or refusal of the invitation,
Grammar: Future tense, Interrogation.
Culture: The art of accepting and declining an invitation politely in French
Vocabulary: Asking for information, and giving information
Skills: Interacting in group discussions</td></tr>
<tr><td>Module 4</td><td>Making a reservation and giving directions</td><td>Practice conversations</td><td>Writing their own dialogues and conversing</td><td>9 Sessions</td></tr>
<tr><td colspan="5">Communication Objectives: Making a reservation, giving directions
Grammar: Imperative tense</td></tr>
</table>

• Skills: Practicing conversations
Targeted Application & Tools that can be used:
Project Work/ Assignment:
1. Assignment: Students need to speak and write an introduction. **2. Presentation:** There will be a group presentation, where the students will be given a topic. They will have to present and discuss their topic. **3. Group discussion /Project (interactions)**: - At the end of the course, students will be given a 'real-life' example where they need to implement it in an innovative and creative way.
Text Book **1.** Saison 1 - - Méthode de Français--- Niveau A1 (Didier, 2015) **2.** Festival 1- - Méthode de Français--- Niveau A1 (CLE International – 2005)
References Learning materials designed by the instructor
Topics relevant to the development of the French language with communication and employability Skills through participative learning techniques: Foreign language proficiency and cross-cultural competence by active and participatory teaching methods.

Catalogue prepared by	**Dr. Linda Barbara Foote**
Recommended by the Board of Studies on	BoS No: XVth BoS held on / /2026
Date of Approval by the Academic Council	Academic Council Meeting held on / /2026

GER1004	**Course Title: Elementary German** **Type of Course: Language Elective**	**L- T- P- C**	**2**	**0**	**0**	**2**
Version No.	1.0					
Course Pre-requisites	Not Applicable					
Anti-requisites	Not Applicable					

Course Description	This Basic German course is designed for beginners who have little to no prior knowledge of the German language. This Course is framed to develop all the four language skills listening, speaking, reading, and writing in German language. This course also connects students with the German-speaking world, enabling them to explore diverse cultures and broaden their cultural understanding.			
Course Objective	This course aims to enhance learners' employability skills through interactive learning techniques that foster language proficiency and cross-cultural competence, employing active and participatory teaching methods.			
Course Outcomes	**On successful completion of the course the students shall be able to:** **CO.1** Identify simple grammatical structures and conventions governing the use of German language **CO.2** Demonstrate basic listening, speaking, reading, and writing skills in German on informal and some formal topics related to personal, professional, and academic activities **CO.3** Interact with fellow learners and native speakers through group activities, discussions, and language exchange programs. **CO.4** Develop a basic awareness of German-speaking cultures and customs, and to communicate effectively and respectfully.			
Course Content:	Learning Basic German Skills			
Module 1	**Greetings and introducing yourself**	Assignment	Introducing yourself or someone else	**7 sessions**

- Communication Objectives: Greetings, introducing yourself, how to welcome someone,
- Grammar: Construction of a sentence, the days of a week and the months
- Culture: Introduce oneself / ask for someone’s personal information.
- Vocabulary: Masculine, Feminine, Neutral noun, adjectives, Conjugation of regular verbs

Module 2	**Expressing likes/dislikes and introducing someone**	Assignment	Presenting likes	**6 sessions**
• Communication Objectives: Expressing likes and dislikes. Describing someone • Grammar: Negative form, singular and plural. • Culture: The polite way to address people in German • Vocabulary: family, Possessive articles, Conjugation of Irregular verbs				
Module 3	**Inviting someone and asking questions**	Group discussions & Practice conversation	Write dialogues and conversing	**9 Sessions**
• Communication Objectives: Inviting someone, accept or refuse the invitation, Read the time • Grammar: Time entries, Interrogation • Culture: The art of accepting and declining an invitation politely in German • Vocabulary: Asking for information, giving information • Skills: Interacting in group discussions				
Module 4	**Making a reservation and giving directions**	Practice conversations	Write dialogues and conversing	**8 Sessions**
• Communication Objectives: Shopping, speak about food, Ordering at a Restaurant • Grammar: Cases in German, Imperative sentences • Skills: Practicing conversations				
Targeted Application & Tools that can be used				
Project work /Assignments 1) Assignment (oral and written submission)				

2) Internal (oral and written assessments)

3) Group work / Group discussions

4) Dialogue

Text book :

Evans, Sandra u.a.: Menschen. Deutsch als Fremdsprache. A1.1. Kursbuch. 1 Aufl. HueberVerlag. Ismaning, Deutschland, 2012.

Glas-Peters, Sabine: Menschen. Deutsch als Fremdsprache. A1.1. Arbeitsbuch. 1 Aufl. HueberVerlag. Ismaning, Deutschland, 2012.

Dengler, Stefanie, Rusch, Paul u.a.: Netzwerk Neu A1 in Teilbänden - Kurs- und Arbeitsbuch,Teil 1 mit 2 Audio-CDs und DVD: Deutsch als Fremdsprache. Langenscheidt, 2023.

References

Learning materials designed by the instructor

Topics relevant to the development of the German language with communication and employability Skills through participative learning techniques:

Foreign language proficiency and cross-cultural competence by active and participatory teaching methods.

Catalogue prepared by	**Asha A Menon**
Recommended by the Board of Studies on	**BoS No: BoS held on / /2026**
Date of Approval by the Academic Council	**XXth Academic Council Meeting held on DD/MM/2026**

<table>
<tr><td>Course Code:
ESP1001</td><td colspan="2">Course Title: Elementary Spanish
Type of Course: Language Elective</td><td>L-T-P-C</td><td>2</td><td>0</td><td>0</td><td>2</td></tr>
<tr><td>Version No.</td><td colspan="7">1.0</td></tr>
<tr><td>Course Pre-requisites</td><td colspan="7">Not Applicable</td></tr>
<tr><td>Anti-requisites</td><td colspan="7">Not Applicable</td></tr>
<tr><td>Course Description</td><td colspan="7">This Course is designed for beginners and provides an introduction to the Spanish language, including basic grammar, conjugation, everyday vocabulary, and fundamental conversations, as well as an overview of Spanish culture. This Course is designed to build up all of the basic skills of Spanish listening, reading, speaking, and writing introduced in the lessons. The Course offers access to the Spanish world, helping students to break cultural boundaries and raise cultural literacy.</td></tr>
<tr><td>Course Objective</td><td colspan="7">This course is designed to enhance the learner's Spanish 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.</td></tr>
<tr><td>Course Outcomes</td><td colspan="7">On successful completion of this course the students shall be able to:
CO.1 Identify the basics of Spanish Grammar, vocabulary and Conjugation.
CO.2 Apply the basic strategies of listening, reading, speaking and writing skills.
CO.3 Use of Spanish on everyday topics such as greetings, personal information, time and schedule.
CO.4 Practice conversations in Spanish with peer speakers in different situations.</td></tr>
<tr><td>Course Content:</td><td colspan="7">Learning Basic Spanish Skills</td></tr>
<tr><td>Module 1</td><td>Greetings, and introducing yourself</td><td>Assignment</td><td colspan="2">Short-written introduction</td><td colspan="3">6 Sessions</td></tr>
<tr><td colspan="8">• Communication Objectives: Greetings, introducing yourself</td></tr>
</table>

• Grammar: Construction of a sentence, Mas or Fem noun, adjectives, present tense • Culture: Introducing oneself / asking for someone's personal information. • Vocabulary: Seasons, the days of the week, the months, time, Nationality, Professions, numbers • Usage of audio-visual files				
Module 2	**Expressing likes/dislikes and introducing someone**	Presentation	Present/ Talk about the festivals of Spain	**6 Sessions**
• Communication Objectives: Expressing likes and dislikes, Describing someone • Grammar: Negative form, singular and plural. • Culture: The polite way to address people in Spanish • Vocabulary: Family, animals				
Module 3	**Inviting someone and asking questions**	Group discussions	Practice conversations	**9 Sessions**
• Communication Objectives: Inviting someone, acceptance or refusal of the invitation, • Grammar: Future tense, Interrogation. • Culture: The art of accepting and declining an invitation politely in French • Vocabulary: Asking for information, and giving information • Skills: Interacting in group discussions				
Module 4	**Making a reservation and giving directions**	Dialogue Practice	Practice conversations between partners	**9 Sessions**
• Communication Objectives: Making a reservation, giving directions • Grammar: Imperative tense • Skills: Practising conversations				

Targeted Application & Tools that can be used:	
Project Work/ Assignment:	
1. Assignment: Students need to speak and write an introduction. **2. Presentation:** There will be a group presentation, where the students will be given a topic. They will have to present and discuss their topic. **3. Group discussion**: - At the end of the course, students will be given a 'real-life' example where they need to implement it in an innovative and creative way.	
Text Book Aula Internacional 1 ----- Nivel A1 (Agustín Garmendia) Nuevo Prisma A1 ----- Nivel A1	
References Learning materials designed by the instructor	
Topics relevant to the development of the Spanish language with communication and employability Skills through participative learning techniques: Foreign language proficiency and cross-cultural competence by active and participatory teaching methods.	
Catalogue prepared by	**Ms. Pooja B V**
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Skill Enhancement Courses

Course Code: **CBS2051**	Course Title: **Spreadsheets for Managers** Course type: **Skill Enhancement Course**			L-T-P-C	**1**	**1**	**2**	**3**
Version No.	1.0							
Course pre-requisites	N one							
Anti-requisites	None							
Course Description	The course is conceptual and practical in nature; it focuses on providing a theoretical insight about excel functions and its application through excel worksheets. Students will be able to perform excel functions and prepare visual reports after the completion of the course.							
Course Out Comes	On successful completion of the course the students shall be able to: **CO1:** Demonstrate the use of basic Excel functions and spreadsheet operations for data handling. *(Apply)* **CO2:** Apply mathematical and logical functions such as SUMIF, COUNTIF, IF, and IFERROR for data computation and validation. *(Apply)* **CO3:** Analyze and manipulate data using text, date, and time functions to support business-related tasks. *(Analyze)* **CO4:** Analyze datasets using sorting, filtering, and advanced Excel tools to extract meaningful information. *(Analyze)* **CO5:** Illustrate data using charts and formatting techniques to create clear and effective visual reports. *(Apply)*							
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 Basics of Excel and attain Skill Development through Experiential Learning.							
Course Content:								
Module 1	**Basic Function of Excel**					**20 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**			**20 Sessions**
Mathematical Functions - SumIf, SumIfs CountIf, CountIfs AverageIf, AverageIfs, Nested IF, IFERROR Statement, AND, OR, NOT Protecting Excel, File Level Protection, Workbook, Worksheet Protection Text Functions, Upper, Lower, Proper, Left, Mid, Right, Trim, Len, Exact, Concatenate, Find, Substitute. Date and Time Functions, Today, Now, Day, Month, Year, Date, Date if, DateAdd, EOMonth, Weekday Advanced Paste Special Techniques, Paste Formulas, Paste Formats, Paste Validations, Transpose Tables				
Module 3	**Excel chart and functions**			**20 Sessions**
Excel charts and functions - New Charts, Auto complete a data range and list, Quick Analysis Tool, Smart Lookup and manage Store. Sorting and Filtering, Filtering on Text, Numbers & Colors, Sorting Options. Printing Workbooks, Setting Up Print Area, Customizing Headers & Footers, Designing the structure of a template, Print Titles –Repeat Rows / Columns.				
Lab Experiments Mathematical functions of Excel Formatting functions of excel Advanced Paste Special Techniques Data and chart creation in excel Excel dashboard				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Reference • Adam Ramirez (Author), **Excel Formulas and Functions 2020: The Step-by-Step Excel Guide with Examples on How to Create Powerful Formulas: 1 (Excel Academy) Paperback – 21 June 2020** **Text book** • Bryan Crosland Excel: Simple Excel Functions: Master Excel Functions from Basic to Advanced Kindle Edition.				
PU library link Not Applicable E resources: https://nptel.ac.in/courses/110106064				
Topics relevant to Skill Development: Skill Development through Experiential Learning. This is attained through assessment component mentioned in course handout.				
Catalogue prepared by	**Dr. Saswati Roy Chel**			
Recommended by the Board of Studies on	**6th Board of Studies conducted on 5th June 2025**			
Date of Approval by the Academic Council	**6th May 2026**			

Course Code: **CBS2054**	Course Title: **Computerized Accounting** Type of Course: **Specialization Course**	L- T-P- C	**2**	**0**	**2**	**3**
Version No.	1.0					
Course Pre-requisites	CBS1021 – Fundamentals of Financial Accounting					
Anti-requisites	None					
Course Description	Computerized Accounting is designed to provide knowledge and practical skills in using ERP-based accounting software such as Tally ERP. The course covers company creation, chart of accounts, inventory management, and recording of business transactions. It enables students to maintain ledgers, stock items, and accounting vouchers in a computerized environment. The course also focuses on accounts receivable and payable management along with bill-wise tracking. Students learn to generate MIS reports such as Trial Balance, Profit & Loss Account, and Balance Sheet. The course enhances practical accounting, reporting, and decision-making skills required in modern business organizations					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Explain the concepts, features, and procedures involved in maintaining chart of accounts in ERP systems (Understand) CO2: Record day-to-day business transactions using accounting vouchers such as contra, payment, receipt, purchase, sales and journal vouchers in ERP. (Apply) CO3: Analyze accounts receivable and payable management through bill-wise details, references, stock categories, and financial year management in ERP systems. (Analyze) CO4: Evaluate MIS reports generated through ERP including Trial Balance, Balance Sheet, Profit & Loss Account, Cash Flow Statement, Ratio Analysis, and accounting reports (Evaluate) CO5: Interpret and prepare various MIS and financial reports in ERP systems to support managerial planning, control, and business decision-making. (Analyz)					
Course objective	The objective of the course is to familiarize the learners with the concepts of **Computerized Accounting and** attain **Employability** through **Problem Solving Methodologies.**					

Course Content:				
Module 1	**INTRODUCTION TO TALLY**	**Activities**	Company Creation and Ledger Management in ERP	**11 Sessions**
Topics: Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.				
Module 2	**RECORDING DAY-TO-DAY TRANSACTIONS IN ERP**	**Assignment**	**Recording Business Transactions using Accounting Vouchers**	**11 Sessions**
Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).				
Module 3	**ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:**	**Participative Learning**	**Presentation**	**11 Sessions**
Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP				
Module 4	**MIS REPORTS**	**Case Study Analysis**	**Financial Report Generation and Analysis using ERP**	**12 Sessions**
Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable				
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:				

Project on Company Creation and Ledger Management in ERP – Activities:

- Create a company in Tally ERP.
- Create at least:
- 10 Ledger Accounts
- 5 Groups
- Alter and display ledgers and groups.
- Prepare a chart of accounts report.

Expected Outcome:
Students will be able to manage accounting masters in ERP software

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

Reference

R1. Computerised Accounting and Business Systems: Kalyani Publications.
R2. Implementing Tally ERP 9: A K Nadhani and K K Nadhani, PBP Publications

Text book

T1. Computerised Accounting: Garima Agarwal (2018). *Computerised accounting* (1st ed.). Himalaya Publishing House

T2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications

T3. Computerised Accounting: Arora, J. S. (n.d.). *Tally ERP 9*. Kalyani Publishers.

T4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay

PU library link

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

https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JIUC-04-2020-0005/pdfplus/html https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html **E resources:** **NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.**	
Topics relevant to EMPLOABILITY : EMPLOABILITY through Problem Solving methodologies. This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Sathyanarayana Gardasu, Assistant Professor, Senior Scale
Recommended by the Board of Studies on	6th BOS dt. 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: CBS2036	Course Title: Financial Data Modelling Type of Course: Specialization Course	L-T-P- C	1	1	2	3
Version No.	**1.0**					
Course Pre-requisites	Financial Management Basics of Excel Advanced Excel					
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: · Time value of money · Risk and return · Cost of capital · Capital budgeting (NPV, IRR) · Ratio analysis (liquidity, solvency, profitability, efficiency) · Financial functions (NPV, IRR, PMT, FV) · Lookup functions (VLOOKUP, HLOOKUP, INDEX-MATCH) · Logical and nested formulas · Data validation and protection · Charts and visualizations					
Course Out Comes	**On successful completion of the course the students shall be able to:** 1. CO1: Describe financial modelling concepts, characteristics, and goals for creating effective models. (Understand) 2. CO2: Interpret financial statements, recognizing the importance of financial statements in evaluating a company's financial well-being. (Apply)					

	3. CO3: Examine businesses via ratios, reports, and valuation, showcasing financial analysis in decisions. (Analyse) 4. CO4: Apply spreadsheet tools, formatting, and formulas for financial analysis and calculations. *(Apply)* 5. CO5: Prepare financial models using advanced spreadsheet techniques based on theoretical concepts. *(Apply)*			
Course Content:				
Module 1	**Introduction to Financial Modelling(CO1)**	**Financial Reports**	**Data Analysis**	**03 Sessions**
Introduction, Meaning, Characteristics, Objectives, Nature of Financial Modelling, Reasons for Financial Modelling, Applications of Financial Modelling, Steps to build Financial Modelling, Uses of Financial Models, Skills required to do Financial Modelling in Business.				
Module 2	**Financial Statement Analysis(CO2)**	**Assignment**	**Case Study**	**04 Sessions**
Accounting Cycle: Introduction to Financial Statement Analysis, Understanding Income Statement, Balance Sheet, Cash Flow Statement, Financial Analysis Techniques, Inventories, Long Lived Assets, Non-Current Liabilities, Financial Statement Application- Comparative Statement, Common Size statement, Trend Analysis.				
Module 3	**Modelling Techniques(CO3)**	**Case-Based Analysis**	**Present industry-specific ratios and DuPont analysis case studies.**	**03 Sessions**
Ratio analysis of industries, Du point Analysis, Peer to peer analysis, Preparation of Financial Analysis report on an industry, Valuation-Discounted Cash Flow Method (DCF), Valuation – Relative Valuation (Football Field Chart).				
Module 4	**Excel For Financial**	**Hands-On Practice**	**Guiding students through advanced**	**05 Sessions**

	Analysis(CO4 &CO5)		**Excel functions and formulas for practical financial modelling tasks**	

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=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#AN=121328066&db=iih

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

E-Materials :

https://www.kau.edu.sa/Files/0016435/Subjects/Financial%20Modeling%20Using%20Excel%20and%20VBA(1).pdf

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

Topics relevant to "ENVIRONMENT AND SUSTAINABILITY": NIL

Catalogue prepared by	Dr Sakshi Sachdeva

	Presidency School of Commerce
Recommended by the Board of Studies on	
Date of Approval by the Academic Council	

Course Code: **CBS7000**	**Course Title: Summer Internship** **Course type: Skill Enhancement Course**	**L-T-P- C**	**0-0-0-2**
Version No.	1.0		
Course Pre-requisites	None		
Anti-requisites	None		
Course Description	The Summer Internship is a vital component of the BBA curriculum, aimed at bridging the gap between academic knowledge and professional practice. Over an 8-week period, students engage with organizations across industries, gaining real-world exposure to business operations. This hands-on learning experience enhances employability skills, encourages professional networking, and fosters practical understanding of functional areas such as marketing, finance, operations, HR, or analytics.		
Course Outcomes	Upon successful completion of the internship, students will be able to: CO1: Demonstrate an understanding of the functional operations of a business CO2: Apply business concepts to solve or support real-world tasks CO3: Exhibit professional and ethical behavior in the workplace CO4: Document and communicate internship experiences through reports and presentations		
Course objective	To offer practical exposure to business and organizational environments To apply theoretical knowledge from classroom learning in a work setting To cultivate professional skills like teamwork, communication, and adaptability To enable reflective learning through structured reporting and presentations		
Expected Deliverables:	Internship Joining Letter / Certificate from the company Weekly Logbook / Diary (signed by company mentor)		

	Internship Report (approx. 15–20 pages) Final Presentation (PPT summarizing learnings and outcomes) Feedback Forms (from company and faculty mentor)
Evaluation Components:	<table><tr><td>Component</td><td>Weightage</td></tr><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></table>
Catalogue prepared by	
Recommended by the Board of Studies on	6th Board of Studies, 5th June, 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: CBS7004	Course Title: **Project** Type of Course: **Skill Enhancement Course**	L-T-P-C	0	0	0	4
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The Dissertation is an individual, research-intensive course that enables students to investigate a specific business problem, concept, or phenomenon using structured academic methodology. This course deepens the student's analytical, critical thinking, and writing skills, while preparing them for either postgraduate studies or research-based career roles. Under faculty guidance, students explore a problem area, conduct literature review, gather data, and present findings in a formal academic format.					
Course Objective	To develop deep understanding of research methods and academic inquiry To foster independent thinking and intellectual curiosity To enable students to explore business issues through theoretical and empirical research To prepare a well-documented dissertation report meeting academic standards					
Course Outcomes	CO1: Formulate a clear research problem and design a suitable research methodology CO2: Conduct a comprehensive literature review and identify research gaps CO3: Collect, analyze, and interpret data using appropriate tools CO4: Compile and present research findings in a scholarly dissertation format					
Dissertation Scope and topics:	Students can choose topics across specializations including: Marketing: Digital consumer trends, brand loyalty, social media influence					

	Finance: ESG investing, FinTech adoption, risk analysis HR: Employee engagement, remote work culture, HR analytics Operations: Inventory models, digital supply chains, lean systems Entrepreneurship/Strategy: Startup models, innovation strategy, growth hacking		
Suggested Dissertation Phases:	Phase	Weeks	Key Activities
	Topic Identification	Weeks 1–2	Define problem area, align with faculty guide
	Proposal Submission	Week 3	Objectives, RQs, hypothesis, methodology
	Literature Review	Weeks 4–5	Theoretical framework, identification of gaps
	Data Collection	Weeks 6–8	Primary surveys, interviews, or secondary data
	Data Analysis	Weeks 9–10	Using tools like Excel, SPSS, R, Power BI
	Report Writing	Weeks 11–13	Chapter-wise compilation, formatting, citations
	Viva / Defense	Week 14	Oral presentation and Q&A with review panel
Targeted Application & Tools that can be used: SPSS / R / Python – Statistical analysis Excel / Power BI – Visualization and modeling Survey Tools – Google Forms, Typeform			

Citation Managers – Zotero, Mendeley

Writing Tools – Grammarly, MS Word (APA/MLA styles)

Evaluation Criteria:

Component	Weightage
Proposal & Problem Framing (Report)	5%
Literature Review & Framework(Report)	5%
Methodology & Data Collection (Report)	20%
Data Analysis & Insight Quality (Report)	20%
Supervisor Evaluation	20%
Viva Voce / Oral Defence	30%

Final Deliverables:

Approved Research Proposal

Full Dissertation Report (60–100 pages)

Abstract and Executive Summary

Bibliography (APA/MLA/Harvard style)

Presentation Slides for Viva

Plagiarism Check Certificate (as per institute norms) Supervision: Each student is assigned a Faculty Research Guide Fortnightly meetings to review progress Internal panel to review final report and viva performance	
Topics relevant to "SKILL DEVELOPMENT": Academic and applied research skills Critical literature review and synthesis Data literacy and analytical thinking Structured writing and academic formatting Research communication and defense	
Catalogue prepared by	
Recommended by the Board of Studies on	6th BOS, 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: PPS4002	Course Title: Introduction to Aptitude Type of Course: Value Added Course		L- T-P- C	0-0-2-1
Version No.	1.0			
Course Pre- requisites	None			
Anti-requisites	None			
Course Description	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.			
Course Objective	The objective of the course is to familiarize the learners with the concepts of Aptitude and attain Skill Development through Problem Solving techniques.			
Course Outcomes	On successful completion of the course the students shall be able to: CO1: Recall all the basic mathematical concepts they learnt in high school. CO2: Identify the principle concept needed in a question. CO3: Solve the quantitative and logical ability questions with the appropriate concept. CO4: Analyze the data given in complex problems. CO5: Rearrange the information to simplify the question			
Course Content:				

Module 1	Quantitative	Assignment	Bloom’s Level : Application	02 Hours

	Ability			
Topics: Introduction to Aptitude, working of Tables, Squares, Cubes				
Module 2	Logical Reasoning	Assignment	Bloom's Level : Application	18 Hours
Topics: Linear & Circular Arrangement Puzzle, Coding & Decoding, Blood Relations, Directions, Ordering and Ranking, Clocks and Calendars, Number Series, Wrong number series, Visual Reasoning				

Targeted Application & Tools that can be used: Application area: Placement activities and Competitive examinations. Tools: LMS	
Text Book Quantitative Aptitude by R S Aggarwal Verbal & Non-Verbal Reasoning by R S Aggarwal	
References www.indiabix.com www.youtube.com/c/TheAptitudeGuy/videos	
Topics relevant to Skill development: Quantitative and reasoning aptitude for Skill Development through Problem solving Techniques. This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	L&D Department faculty members
Recommended by the Board of Studies on	6th Board of Studies conducted on 5th June 2025
Date of	25th June 2025

Approval by the Academic Council	

Course Code: PPS3018	Course Title: Preparedness for Interview Type of Course: Skill Enhancement Course	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 "Preparing for Interview" and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques.					
Course Out Comes	On successful completion of this course the students shall be able to: CO1: Develop professional Resumes CO2: Illustrate Resumes effectively CO3: Apply skills and knowledge learnt for active and effective Group Discussions and Interview					
Course Content:						

Module 1	Resume Building	Classroom activity		10 Hours
Topics: Resume structure, use of templates, Do’s and Don'ts, ATS methods, Cover Letter and Video Resume Activity: Real world scenarios				
Module 2	Group Discussion	Mock G D		9 Hours
Topics: -Group discussion as a placement process, GD techniques like Keyword. SPELT & POV of affected parties. Do & Don’t of GD, Case-lets and topics for GD, practice session and evaluation Activity:- Real world scenarios				
Module 3	Personal Interview	Grooming checks + Evaluation + Mock Interview+ Role Play		9 Hours
Topics: Placement process, Different interview rounds, HR interviews, Interview questions and desired answers, Different types of interviews, Do’s and Don'ts. Activity: - Role Play & Real-world scenario				
Module 4	Recap/Revision /Feedback Session	Practice sessions		2 Hours
Targeted Application & Tools that can be used: TED Talks You Tube Links Role Play activities				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course : Continuous Individual Assessment				
The Topics related to Skill Development: Art of Presentation and Group Discussion for Skill Development through Participative Learning Techniques. This is attained through assessment Component mentioned in course handout.				
Catalogue prepared by				

	Faculty of L&D
Recommended by the Board of Studies on	6th Board of Studies conducted on 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Mandatory Non-Credit Courses

Course Code: **PPS 1025**	**Course Title: Industry Readiness Program – I** **Type of Course: Mandatory Non-Credit Course**	**L-T-P-C**	**0**	**0**	**2**	**0**
Version No.	1.0					
Course Pre- requisites	None					
Anti-requisites	None					
Course Description	This course is designed to enable students to set SMART goals, form professional & personal ethics for success and learn various email writing techniques. The course will benefit learners in presenting themselves effectively through various activities and learning methodologies.					
Course Objective	The objective of the course is to familiarize the learners with the concepts of "Employability for Young Professionals" and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques.					
Course Out Comes	On successful completion of this course the students shall be able to: CO1 : Define their career goals CO2 : Practice ethical habits for better career success CO3 : Demonstrate effective email writing techniques					
Course Content						

Module 1	Goal Setting & Grooming	Classroom activities	10 Hours
Topics: SMART Goals, formal grooming through self-introduction activity Activity: Real world scenarios			
Module 2	Habit Formation	Role plays	10 Hours
Topics: Professional and Personal ethics for success and activity-based practice Activity: Students to present 2 min video on building professional ethics			
Module 3	Email Etiquettes	Individual and group presentation	10 Hours
Topics: Types of prompts to generate effective or desired results for email etiquettes Activity: Individual student presenting various search prompts			
Faculty: L&D			
Targeted Application & Tools that can be used: TED Talks You Tube Links Activities			
Assignment proposed for this course Assignment 1: SMART Goal Assignment 2: AI tools for prompt search			

Continuous Individual Assessment Module 1: Presentation Module 2: Activity based assessment Module 3: Class assessment
The topics related to skill development: Students acquire knowledge on SMART goals, implement grooming standards, practice ethical behavior in class and campus, acquire hands-on experience to use AI tools to get search prompts for desired email etiquettes.

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

Course Code: **PPS 1026**	**Course Title: Industry Readiness Program – II** **Type of Course: Mandatory Non-Credit Course**	**L- T - P- C**	**0**	**0**	**2**	**0**
Version No.	1.0					
Course Pre- requisites	None					
Anti-requisites	None					
Course Description	This course is designed to enable students learn styles of communication, team building and use empathy in leadership. The course will benefit learners in preparing themselves effectively through various activities and learning methodologies.					
Course Objective	The objective of the course is to familiarize the learners with the concepts of "Industry Readiness for Young Professionals" and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING techniques.					
Course Out Comes	On successful completion of this course the students shall be able to: CO1: Apply different communication skills for success in workplace CO2: Practice team building skills for career success CO3: Demonstrate ethical leadership skills in workplace					
Course Content						

Module 1	Effective Communication	Classroom activities	10 Hours
Topics: Practice effective communication skills (Verbal, Non-verbal, Written and Visual)			

<table>
<tr><td colspan="4">Activity: Use social media prompts to prepare self-introduction videos</td></tr>
<tr><td>Module 2</td><td>Team Building</td><td>Group Activity</td><td>10 Hours</td></tr>
<tr><td colspan="4">Topics: Skills of an effective team player

Activity: Student group activity to build class networking</td></tr>
<tr><td>Module 3</td><td>Leadership</td><td>Case study</td><td>10 Hours</td></tr>
<tr><td colspan="4">Topics: Types of leadership, using empathy in leadership

Activity: Individual presentation by students on corporate leaders.</td></tr>
<tr><td colspan="4">Faculty : L&D</td></tr>
<tr><td colspan="4">Targeted Application & Tools that can be used:

TED Talks

You Tube Links

Activities</td></tr>
<tr><td colspan="4">Assignment proposed for this course

Assignment 1: One minute reel

Assignment 2: Team building assignment</td></tr>
<tr><td colspan="4">Continuous Individual Assessment

Module 1: L-S-R-W class assessment

Module 2: Team Presentation

Module 3: Individual Assessment</td></tr>
</table>

The topics related to skill development: 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	6th Board of Studies conducted on 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **LAW7601**	**Course Title: Indian Constitution** **Type of Course: Mandatory Non-Credit Course**	**L- T- P- C**	**1**	**0**	**0**	**0**
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	This course is designed to improve the learners' SKILL DEVELOPMENT by using PATICIPATIVE LEARNING techniques. This course aims to familiarize students with fundamentals of Indian Constitution concepts and their relevance to 75+ Years of Republic of India (https://constitution75.com/) as well as #AzaadiKaAmrutMahotsav / Azadi Ka Amrit Mahotsav (https://amritmahotsav.nic.in). It is designed to equip students with the knowledge about the Constitution of India. This course aims to introduce the constitutional law of India to students from all walks of life and help them understand the constitutional principles as applied and understood in everyday life. The objective of making the Constitution of India, familiar to all students, and not only to law students, this course aims and objectifies legal understanding in the simplest of forms. This course is designed to cater to Constitutional Studies.					
Course Objective	The objective of the course is 'SKILL DEVELOPMENT' of the student by using 'PARTICIPATIVE LEARNING' techniques					

Course Outcomes	On successful completion of this course the students shall be able to: 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. Enabling the Citizen-centric Awareness of Rights and Responsibilities of the State Explain the role of the State actors in building India. Understanding the Gandhian vision over the power of the LSG (Local Self-Governance)			
Course Content:				
Module 1	Understanding the Making of the Constitution: The Constituent Assembly & The Constitution of India			
Topics: Historical Context of Constituent Assembly - Compositions & Functions of Constituent Assembly What is a Constitution? – Why have a Constitution? – Constitutional Change - Features of Indian Constitution – Preamble of Indian Constitution				
Module 2	Citizen’s Fundamental Rights and State’s Responsibilities (Directive Principles)			
Topics: Introduction to Fundamental Rights - Right to Equality – Facets of Right to Equality - Right to Freedom - Constitutional Position of Some Democratic Rights - Right Against Exploitation - Right to Freedom of Religion - Right to Constitutional Remedies Directive Principles of the State Policy				
Module 3	Organs Of the Government			
Topics: Executive: The President of India - Powers and Functions of President of India - Emergency Powers and the Position of the President Legislature: Union Council of Ministers - Prime Minister - The Rajya Sabha - The Lok Sabha - Relation between the Lok Sabha & Rajya				

Sabha - Office of the Speaker – Important Parliamentary Committees Judiciary: The Structure and Organization of the Judiciary & the High Court - The Supreme Court - Role of The Supreme Court - Judicial Activism in India - Basic Structure Doctrine & PIL				
Module 4	Federalism & Decentralization			
Topics: What is Federalism? - Centre-State Legislative Relations - Centre-State Administrative Relations - Centre-State Financial Relations The 5th & 6th Schedules - Municipality- (History of Indian Municipality, Organization & Functions) – Panchayat 1 (Idea of Panchayat, Organization and Powers of Panchayats in India)				
Targeted Application & Tools that can be used: Application areas to familiarize students with fundamentals of Indian Constitutional concepts. Tools: Online Tools – NPTEL and Swayam.				
Project work/Assignment:				
Assessment Type Online end term exam will be conducted as notified by the Presidency University.				
Online Link*: Prof. Amitabha Ray, SWAYAM Course: "Constitutional Government & Democracy in India" https://onlinecourses.swayam2.ac.in/cec19_hs13/preview * Other source links are available in below Resources link. Text Book Durga Das Basu --- Introduction to the Constitution of India, 23rd Edition (Gurgaon; LexisNexis, 2018). MP Jain's Constitutional Law of India, Lexis Nexis				

V.N Shukla's Indian Constitutional Law, M.P Singh 13th Edition MV Pylee's Constitution of India J.C.Johari -- The Constitution of India: A Politico-Legal Study (Greater Noida: Sterling Publishers Pvt. Ltd. 2013). Himangshu Roy and M.P.Singh – Indian Political System, 4th Edition (Bengaluru; Pearson Education, 2018) Vidya Bhushan & Vishnoo Bhagwan--- Indian Administration (S. Chand, 2011) S.R.Maheswari --- Indian Administration (Orient Blackswan, 2001) Dr. A.Avasthi & A.P. Avasthi --- Indian Administration (L.N. Agarwal Educational Publishing, 2017). B. L. Fadia --- Indian Government and Politics (Sahitya a. Bhawan, 13th Revised Edition, 2017). P.M.Bakshi – The Constitution of India (Prayagraj, UP; a. Universal Law Publishing, January, 2018)
Reference Books HM Seervai, Constitutional Law of India, 4th Ed. Vol I, II, & III Uday Raj Rai, Constitutional Law-I Democracy and Constitutionalism in India, Oxford University Press 2009 Resources: https://onlinecourses.nptel.ac.in/noc20_lw03/course?&force_user=true https://onlinecourses.swayam2.ac.in/cec19_hs13/course?&force_user=true https://nptel.ac.in/courses/129106003 https://nptel.ac.in/courses/129106411 https://nptel.ac.in/courses/129105608 https://nptel.ac.in/courses/129106002

Topics relevant to Skill Development: An attitude of inquiry. Write reports The topics related to Constitutional Studies and its application: All topics in theory component are relevant to Indian Constitution.

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

Course Code: **CHE7601**	**Course Title: Environmental Studies** **Type of Course: Mandatory Non-Credit Course**	**L- T- P- C**	**1**	**0**	**0**	**0**
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	This course is designed to improve the learners' SKILL DEVELOPMENT by using PATICIPATIVE 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. This course is designed to cater to Environment and Sustainability					
Course Objective	The objective of the course is ‘SKILL DEVELOPMENT’ of the student by using ‘PARTICIPATIVE LEARNING’ techniques					

Course Outcomes	On successful completion of this course the students shall be able to: Describe the issues related to natural resources, ecosystems and biodiversity Identify environmental hazards affecting air, water and soil quality Recognize the importance of healthy environment and finding the sustainable methods to protect the environment Convert skills to address immediate environmental concerns through changes in environmental processes, policies, and decisions			
Course Content:				
Module 1	Understanding Environment, Natural Resources, and Sustainability			
Topics: Classification of natural resources, issues related to Population growth and their overutilization, and strategies for their conservation. Water, air, soil, mineral, energy and food source. Effect of human activities on natural resources. 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.				
Module 2	Ecosystems, Biodiversity, and Sustainable Practices			
Topics: Ecosystems and ecosystem services: Various natural ecosystems, Major ecosystem types in India and their basic characteristics; forests, wetlands, grasslands, agriculture, coastal and marine; Ecosystem services- classification and their significance. 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.				
Module 3	Environmental Pollution, Waste Management, and Sustainable Development			
Topics: Types of pollution- Chemical, - Biological, Biomedical, noise, air, water, soil, thermal, radioactive and marine pollution, and their impacts on society. Urbanization and Urban environmental problems; effects, and mitigation.				

Causes of pollution, such as global climate change, ozone layer depletion, the greenhouse effect, and acid rain, with a particular focus on pollution episodes in India. Importance of adopting cleaner technologies; Solid waste management; Sustainable Materials and Technologies: Biodegradable and compostable materials, Recycled and reclaimed materials (E-waste management), Sustainable manufacturing processes.				
Module 4	Social Issues, Legislation, and Practical Applications			
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*: Lecure by Dr. Samik Chowdhury, Dr. Sudha Goel, NPTEL course: Environmental Science, https://nptel.ac.in/courses/109105203, 2024. 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

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

Poonia, M.P. Environmental Studies (3rd ed.), Khanna Book Publishing Co.

Bharucha, E. Textbook of Environmental Studies (3rd ed.) Orient Blackswan Private Ltd.

Dave, D., & Katewa, S. S. Text Book of Environmental Studies. Cengage Learning India Pvt Ltd.

Rajagopalan, R. Environmental studies: from crisis to cure (4th ed.). Oxford University Press.

Basu, M., & Xavier Savarimuthu, S. J. Fundamentals of environmental studies. Cambridge University Press.

Roy, M. G. Sustainable Development: Environment, Energy and Water Resources. Ane Books.

Pritwani, K. Sustainability of business in the context of environmental management. CRC Press.

Wright, R.T. & Boorse, D.F. Environmental Science: Toward A Sustainable Future (13th ed,). Pearson.

Reference Books

Varghese, Anita, Oommen, Meera Anna, Paul, Mridula Mary, Nath, Snehlata (Editors) (2022), Conservation through Sustainable Use: Lessons from India. Routledge.

William P. Cunningham and Mary Ann Cunningham (2020), Principles of Environmental Science: Inquiry & Applications, 9th Edition, McGraw-Hill Education, USA.

Richard A. Marcantonio, Marc Lame (2022). Environmental Management: Concepts and Practical Skills. Cambridge University Press.

Manahan, S.E. (2022). Environmental Chemistry (11th ed.). CRC Press. https://doi.org/10.1201/9781003096238

Theodore, M. K. and Theodore, Louis (2021) Introduction to Environmental Management, 2nd Edition. CRC Press

Resources:

https://nptel.ac.in/courses/109105203

https://archive.nptel.ac.in/courses/120/108/120108004/

https://nptel.ac.in/courses/127105018 https://onlinecourses.nptel.ac.in/noc23_lw06/preview https://onlinecourses.swayam2.ac.in/ini25_bt02/preview https://archive.nptel.ac.in/courses/120/108/120108002/ https://onlinecourses.swayam2.ac.in/ini25_bt02/preview https://nptel.ac.in/courses/102104088 https://nptel.ac.in/courses/124107165 https://nptel.ac.in/courses/109106200 https://archive.nptel.ac.in/content/storage2/courses/120108004/module1/lecture1.pdf https://onlinecourses.swayam2.ac.in/nou25_ge19/preview https://onlinecourses.swayam2.ac.in/ini25_hs01/preview http://kcl.digimat.in/nptel/courses/video/105105184/L32.html https://nptel.ac.in/courses/105105169
Topics relevant to Skill Development: An attitude of enquiry. Write reports The topics related to Environment and Sustainability : All topics in theory component are relevant to Environment and Sustainability.

Catalog prepared by	Faculty members of the Department of Chemistry
Recommended by the Board of Studies on	6th Board of Studies conducted on 5th June 2025

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