PRESIDENCY UNIVERSITY

Private University Estd. in Karnataka State by Act No. 41 of 2013

Itgalpura, Rajankunte, Yelahanka, Bengaluru – 560064

PRESIDENCY SCHOOL OF COMMERCE

Program Regulations and Curriculum

2025-2028

BACHELOR OF COMMERCE (Integrated with ACCA)

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

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

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

July-2025

Table of Contents

PART A – PROGRAM REGULATIONS

1. Vision & Mission of the University and the School / Department

1.1 Vision of the University

To be a Value-driven Global University, excelling beyond peers and creating professionals of integrity and character, having concern and care for society.

1.2 Mission of the University

- Commit to be an innovative and inclusive institution by seeking excellence in teaching, research and knowledge-transfer.
- Pursue Research and Development and its dissemination to the community, at large.
- Create, sustain and apply learning in an interdisciplinary environment with consideration for ethical, ecological and economic aspects of nation building.
- Provide knowledge-based technological support and services to the industry in its growth and development.
- To impart globally-applicable skill-sets to students through flexible course offerings and support industry's requirement and inculcate a spirit of new-venture creation.

1.3. Vision Statement of Presidency School of Commerce

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

1.4 Mission Statement of Presidency School of Commerce

- Equip students with the knowledge, skills, and abilities to succeed in the world of commerce.
- Empower students to make proactive decisions in the face of business-related challenges.
- Sensitize students to embrace lifelong learning in a technology-enabled environment.
- Foster strategic alliances with industry and academia for research and its practical application.
- Instil entrepreneurial and leadership skills to address social, environmental and community needs.

2. Preamble to the Program Regulations and Curriculum

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

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

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

3. Short Title and Applicability

a. These Regulations shall be called the Bachelor of Commerce (Integrated with ACCA) Degree Program Regulations and Curriculum 2025-2028.
b. These Regulations are subject to, and pursuant to the Academic Regulations.
c. These Regulations shall be applicable to the ongoing Bachelor of Commerce (Integrated with ACCA) Degree Programs of the 2025-2028 batch, and to all other Bachelor of Commerce (Integrated with ACCA) Degree Programs which may be introduced in future.
d. These Regulations shall supersede all the earlier Bachelor of Commerce (Integrated with ACCA) Degree Program Regulations and Curriculum, along with all the amendments thereto.
e. These Regulations shall come into force from the Academic Year 2025-2026.

4. Definitions

In these Regulations, unless the context otherwise requires:

a. "Academic Calendar" means the schedule of academic and miscellaneous events as approved by the Vice Chancellor;

b. "Academic Council" means the Academic Council of the University;

c. "Academic Regulations" means the Academic Regulations, of the University;

d. "Academic Term" means a Semester or Summer Term;

e. "Act" means the Presidency University Act, 2013;

f. "AICTE" means All India Council for Technical Education;

g. "Basket" means a group of courses bundled together based on the nature/type of the course;

h. "BOE" means the Board of Examinations of the University;

i. "BOG" means the Board of Governors of the University;

j. "BOM" means the Board of Management of the University;

k. "BOS" means the Board of Studies of a particular Department/Program of Study of the University;

l. "CGPA" means Cumulative Grade Point Average as defined in the Academic Regulations;

m. "Clause" means the duly numbered Clause, with Sub-Clauses included, if any, of these Regulations;

n. "COE" means the Controller of Examinations of the University;

o. "Course In Charge" means the teacher/faculty member responsible for developing and organising the delivery of the Course;

p. "Course Instructor" means the teacher/faculty member responsible for teaching and evaluation of a Course;

q. "Course" means a specific subject usually identified by its Course-code and Course-title, with specified credits and syllabus/course-description, a set of references, taught by some teacher(s)/course-instructor(s) to a specific class (group of students) during a specific Academic Term;

r. "Curriculum Structure" means the Curriculum governing a specific Degree Program offered by the University, and, includes the set of Baskets of Courses along with minimum credit requirements to be earned under each basket for a degree/degree with specialization/minor/honours in addition to the relevant details of the Courses and Course catalogues (which describes the Course content and other important information about the Course). Any specific requirements for a particular program may be brought into the Curriculum structure of the specific program and relevant approvals should be taken from the BOS and Academic Council at that time.

s. "DAC" means the Departmental Academic Committee of a concerned Department/Program of Study of the University;

t. "Dean" means the Dean / Director of the concerned School;

u. "Degree Program" includes all Degree Programs;

v. "Department" means the Department offering the degree Program(s) / Course(s) / School offering the concerned Degree Programs / other Administrative Offices;

w. "Discipline" means specialization or branch of B. Com Degree Program;

x. "HOD" means the Head of the concerned Department;

y. "L-T-P-C" means Lecture-Tutorial-Practical-Credit – refers to the teaching – learning periods and the credit associated;

z. "MOOC" means Massive Open Online Courses;

aa. "MOU" means the Memorandum of Understanding;

bb. "NPTEL" means National Program on Technology Enhanced Learning;

cc. "Parent Department" means the department that offers the Degree Program that a student undergoes;

dd. "Program Head" means the administrative head of a particular Degree Program/s;

ee. "Program Regulations" means the Bachelor of Commerce (Integrated with ACCA) Degree Program Regulations and Curriculum, *2025-2028;*

ff. *"Program" means the Bachelor of Commerce (Integrated with ACCA) Degree Program;*

gg. *"PSOC" means the Presidency School of Commerce;*

hh. *"Registrar" means the Registrar of the University;*

ii. *"School" means a constituent institution of the University established for monitoring, supervising and guiding, teaching, training and research activities in broadly related fields of studies;*

jj. *"Section" means the duly numbered Section, with Clauses included in that Section, of these Regulations;*

kk. *"SGPA" means the Semester Grade Point Average as defined in the Academic Regulations;*

ll. *"Statutes" means the Statutes of Presidency University;*

mm. *"Sub-Clause" means the duly numbered Sub-Clause of these Program Regulations;*

nn. *"Summer Term" means an additional Academic Term conducted during the summer break (typically in June-July) for a duration of about eight (08) calendar weeks, with a minimum of thirty (30) University teaching days;*

oo. *"SWAYAM" means Study Webs of Active Learning for Young Aspiring Minds.*

pp. *"UGC" means University Grants Commission;*

qq. *"University" means Presidency University, Bengaluru; and*

rr. *"Vice Chancellor" means the Vice Chancellor of the University.*

5. Program Description

The Bachelor of Commerce (Integrated with ACCA) Program Regulations and Curriculum 2025-2028 are subject to, and, pursuant to the Academic Regulations. These Program Regulations shall be applicable to the ongoing Bachelor of Commerce (Integrated with ACCA) Degree Program, abbreviated as B. Com (Integrated with ACCA) of 2025-2028 offered by the Presidency School of Commerce (PSOC).

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

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

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

6. Minimum and Maximum Duration

6.1 Bachelor of Commerce (Integrated with ACCA) Degree Program is a Three-Year, Full-Time Semester based program. The minimum duration of the B. Com (Integrated with ACCA) Program is three (03) years and each year comprises of two academic Semesters (Odd and Even Semesters) and hence the duration of the B. Com (Integrated with ACCA) program is six (06) Semesters.

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

6.3 The time taken by the student to improve Grades/CGPA, and in case of temporary withdrawal/re-joining (refer to clause 16.1 of Academic Regulations), shall be counted in the permissible maximum duration for completion of a Program.

6.4 In exceptional circumstances, such as temporary withdrawal for medical exigencies, where there is a prolonged hospitalization and/or treatment, as certified through hospital/medical records, female students requiring extended maternity break (certified by registered medical practitioner), and, outstanding sportspersons representing the University/State/India requiring extended time to participate in National/International sports events, a further extension of one (01) year may be granted on the approval of the Academic Council.

6.5 The enrolment of the student who fails to complete the mandatory requirements for the award of the concerned Degree, in the prescribed maximum duration (Clauses 18.1 and 18.2 of Academic Regulations), shall stand terminated and no Degree shall be awarded.

7 Programme Educational Objectives (PEO)

After three years of successful completion of the BCom program, the graduates shall be able to :

7.1 Apply comprehensive knowledge of commerce, accounting, finance, and management to pursue professional careers or higher studies.

7.2 Evaluate business issues critically, interpret financial information, and offer practical, data-driven solutions in diverse business environments.

7.3 Demonstrate ethical behavior and contribute responsibly to society and the environment, while adhering to legal and professional standards.

7.4 Engage in lifelong learning, adapt to emerging technologies, and exhibit an entrepreneurial mindset to meet evolving industry demands.

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

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

8.1 Apply fundamental concepts of accounting, finance, economics, and management to identify, analyze, and solve business problems in a dynamic environment.

8.2 Develop analytical thinking to evaluate business challenges, interpret financial data, and make informed, data-driven decisions.

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

8.4 Recognize and apply ethical principles in business practices while addressing social, environmental, and legal responsibilities in a global context.

8.5 Utilize financial software, data tools, and modern digital technologies to improve business efficiency, with adaptability to emerging platforms through lifelong learning.

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

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 ACCA) Program is listed in the following Clauses:

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

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

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

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

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

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

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

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

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

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

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

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

11. Change of Program

A student admitted to a particular B. Com (Integrated with ACCA) program will normally continue studying in that Program till the completionof the program. However, the University reserves the right to provide the option for a change of Program, or not to provide the option for a change of Program at the end of 1st semester of the degree to eligible students in accordance with the rules framed by the University from time to time.

11.1 Normally, only those students, who have passed all the Courses prescribed for the 1st Semester of the degree Program and obtained a CGPA of not less than 6.00 at the end of the first Semester, shall be eligible for consideration of a change of program.

11.2 Change of Program, if provided, shall be made effective from the commencement of the 2nd Semester of the Degree Program. There shall be no provision for change of Program thereafter under any circumstances whatsoever.

11.3 The student(s) provided with the change of program shall fully adhere to and comply with the Program Regulations and Curriculum of the concerned Program, the Fee Policy pertaining to that Program, and, all other rules pertaining to the changed Program existing at the time.

11.4 Change of program once made shall be final and binding on the student. No student shall be permitted, under any circumstances, to refuse the change of program offered.

11.5 The eligible student may be allowed a change in Program, strictly in order of inter se merit, subject to the conditions given below:

11.5.1 The actual number of students in the second semester in any particular program to which the transfer is to be made, should not exceed the sanctioned strength by more than 5%, and,

11.5.2 The actual number of students in any program from which transfer is being sought does not fall below 75% of the total sanctioned intake.

11.5.3 The process of change of program shall be completed on the first five (5) days of the Registration for the 2nd Semester.

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

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

12.2 Academic performance evaluation of every registered student in every Course registered by the student is carried out through various components of Assessments spread across the Semester. The nature of components of Continuous Assessments and the weightage given to each component of Continuous Assessments (refer Clause 8.8 of Academic Regulations) shall be clearly defined in the Course Plan for every Course, and approved by the DAC.

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

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

- Non-Teaching Credit Courses (NTCC)
- Courses with a class strength less than 30

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

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

12.5 Assessment Components and Weightage

<table>
<tr><th colspan="3">Table 1: Assessment Components and Weightage for different category of Courses</th></tr>
<tr><th>Nature of Course and Structure</th><th>Evaluation Component</th><th>Weightage</th></tr>
<tr><td rowspan="2">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.)</td><td>Continuous Assessments</td><td>50%</td></tr>
<tr><td>End Term Examination</td><td>50%</td></tr>
<tr><td rowspan="2">Lab-based Course
P component in the L-T-P Structure is predominant
(Examples: 0-0-4; 1-0-4; 1-0-2; etc.)</td><td>Continuous Assessments</td><td>75%</td></tr>
<tr><td>End Term Examination (Lab Only)</td><td>25%</td></tr>
<tr><td>Practice based Course
L component in the L-T-P Structure is 0
(Example: 0-0-2 etc.)</td><td>Continuous Assessments</td><td>100%</td></tr>
</table>

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

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

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

12.6 Minimum Performance Criteria:

12.6.1 Theory only Course and Lab/Practice Embedded Theory Course

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

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

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

12.6.2 Lab/Practice only Course and Project Based Courses

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

12.6.3 A student who fails to meet the minimum performance criteria listed above in a Course shall be declared as "Fail" and given "F" Grade in the concerned Course. For theory Courses, the student shall have to re-appear in the "Make-Up Examinations" as scheduled by the University in any subsequent semester, or, re-appear in the End Term Examinations of the same Course when it is scheduled at the end of the following Semester or Summer Term, if offered. The marks obtained in the Continuous Assessments (other than the End Term Examination) shall be carried forward and be included in computing the final grade, if the student secures the minimum requirements (as per Sub Clauses 8.9.1 and 8.9.2 of Academic Regulations) in the "Make-Up Examinations" of the concerned Course. Further, the student has an option to re-register for the Course and clear the same in the summer term/ subsequent semester if he/she wishes to do so, provided the Course is offered.

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

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

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

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

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

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

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

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

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

13.8 A student shall request for transfer of credits only from such approved Courses as mentioned in Sub-Clause 13.5 above.

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

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

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

Table 2: Durations and Credit Equivalence for Transfer of Credits from SWAYAM-NPTEL/ other approved MOOC Courses		
Sl. No.	**Course Duration**	**Credit Equivalence**
1	4 Weeks	1 Credit
2	8 Weeks	2 Credits
3	12 Weeks	3 Credits

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

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

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

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

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

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

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

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

The B. Com (Integrated with ACCA) Program Structure (2025-2028) has a total of 120 credits. Table 3 summarizes the type of baskets, number of courses under each basket and the associated credits that are mandatorily required for the completion of the Degree.

Table No. 3 Summary of Mandatory Courses and Minimum Credit Contribution from various Baskets

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

16. Minimum Total Credit Requirements of Award of Degree

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

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

17.1 The award of the Degree shall be recommended by the Board of Examinations and approved by the Academic Council and Board of Management of the University.

17.2 A student shall be declared to be eligible for the award of the concerned Degree if she/he:

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

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

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

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

18.Curriculum Structure – Basket Wise Course List

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

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

Table No. 6 : List of Specialization Courses (SPC)						
Specialization Core Courses						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	CBS3069	Strategic Business Reporting	3	0	0	3
2	CBS3070	Strategic Business Leader	3	0	0	3
3	CBS3071	Advanced Audit and Assurance	3	0	0	3
4	CBS3072	Advanced Financial Management	3	0	0	3
		Total				12
Track: Accounting & Taxation						
Specialization Elective Courses (Choose any TWO Courses only)						
1	CBS3073	Forensic Accounting	3	0	0	3
2	CBS3074	Accounting using Tally	1	1	2	3
3	CBS3058	Tax Planning and Administration	3	0	0	3
4	CBS3075	International Taxation	3	0	0	3
Track: Banking & Finance						
Specialization Elective Courses (Choose any TWO Courses only)						
1	CBS3076	Investment Analysis and Portfolio Management	3	0	0	3
2	FIN3023	Business Valuation	3	0	0	3
3	CBS3077	Fintech	3	0	0	3
4	CBS3078	Stock and Commodity Markets	3	0	0	3

Table No. 7 : List of Ability Enhancement Courses (AEC)						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	ENG1901	Essentials of Communication	3	0	0	3
2	ENG2020	Business English	3	0	0	3
3	KAN1002/KAN2002/FRL1004	Sarala Kannada / Savi Kannada / Introduction to French Language /*Foreign Language	2	0	0	2
					Total No. of Credits	**8**

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

Table No.8: List of Skill Enhancement Courses (SEC)						
S. No	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	CBS1023	Spreadsheets for Business	1	1	2	3
2	CBS2035	Advanced Spreadsheets	1	1	2	3
3	CBS2036	Financial Data Modelling	0	0	4	2
4	CBS7000	Summer Internship	-	-	-	2
5	CBS7001	Project	-	-	-	4
					Total No. of Credits	**14**

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

Table No.10 : List of Open Elective Courses (OEC)– Minimum of 6 credits is to be earned by the student						
S. No.	**Course Code**	**Course Name**	**L**	**T**	**P**	**C**
1	DES2001	Design Thinking	3	0	0	3
2	LAW2015	Cyber Law	3	0	0	3
3	BAJ1026	Multimedia Story Telling	3	0	0	3
4	BAJ1028	Content Creation for Social Media	3	0	0	3

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

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

Industry Readiness Program I and II will be of 30 Hours

* Indian Constitution and Environmental Studies and Sustainable Development are MOOCs

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

Practical / Skill based Courses like internship and project , and such similar courses, where the pedagogy does not lend itself to a typical L-T-P-C Structure as defined in Clause 5.1 of the Academic Regulations, are simply assigned the number of Credits based on the quantum of work / effort required to fulfil the learning objectives and outcomes prescribed for the concerned Courses. Such courses are referred to as Non-Teaching Credit Courses (NTCC). These Courses are designed to provide students with hands-on experience and skills essential for their professional development. These courses aim to equip students with abilities in problem identification, root cause analysis, problem-solving, innovation, and design thinking through industry exposure and project-based learning. The expected outcomes are first level proficiency in problem solving and design thinking skills to better equip B. Com (Integrated with ACCA) graduates for their professional careers. The method of evaluation and grading for the Practical / Skill based Courses shall be prescribed and approved by the concerned Departmental Academic Committee (refer Annexure A of the Academic Regulations). The same shall be prescribed in the Course Plan.

19.1 *Internship*

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

19.1.1 The Internship shall be 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, if he considers it necessary or expedient, ask a student to carry out project on a topic other than the topic proposed by the student and/or under a supervisor other than the one under whom the student proposed to carryout his/her project.

19.2.4 Midcourse alteration/ modification in the scope of project would need explicit approval from the Dean of the School. The coordinator shall prepare a list comprising the names of the students, topic allotted to each of them along with the name of the supervisor(s) and submit it to the Dean.

19.2.5 A certificate in the prescribed format to the effect that the project carried out by the student independently or in collaboration with other student(s) issued by the Supervisor(s) concerned and endorsed by the Faculty Coordinator concerned, shall form the part of the submission for evaluation.

19.2.6 Every student who spends a specified period of time in an industry/organization/institute for reasons of work related to his/her project, with prior permission from the Faculty Coordinator concerned will explicitly acknowledge working in the relevant industry/organization/institute.

19.2.7 The project should typically be between 30 to 50 pages. Students are required to submit their project in the VI Semester within the specified timeframe. If a student fails to submit the project by the deadline, they will be assigned a placeholder grade 'I' in cases of exceptional circumstances, such as medical emergencies or the death of an immediate family member. In all other cases, a grade of 'F' will be awarded. The student will be required to repeat the project in the appropriate semester of the following academic session, provided that other regulations allow for the continuation of their studies at the University.

19.2.8 The student shall submit to Program Coordinator one printed soft bound copy of his/her project.

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

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

Table - 12
Project Evaluation Components and Weightage

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

20. List of MOOC (NPTEL) Courses

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

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

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

* 30 Hours Course

.

Semester II							
S. No.	**COURSE CODE**	**COURSE NAME**	**L**	**T**	**P**	**C**	**Course Type**
1	CBS1027	Financial Management	3	1	0	4	PCC
2	CBS1020	Introduction to Banking	3	0	0	3	SCC
3	CBS1028	Corporate and Business Law	4	0	0	4	PCC
4	CBS2016	Macroeconomics	3	0	0	3	SCC
5	ENG2020	Business English	3	0	0	3	AEC
6	KAN1002/KAN2002/FRL1004	Sarala Kannada / Savi Kannada / Introduction to French Language/Foreign Language	2	0	0	2	AEC
7	CBS1023	Spreadsheets for Business	1	1	2	3	SEC
8	LAW7601	*Indian Constitution	1	0	0	0	MNC
9	PPS1026	#Industry Readiness Program - II	0	0	2	0	MNC
		TOTAL				**22**	

30 Hours Course
*MOOC

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

Semester IV							
S. No.	**COURSE CODE**	**COURSE NAME**	**L**	**T**	**P**	**C**	**Course Type**
1	CBS2040	Financial Reporting	3	1	0	4	PCC
2	CBS2042	Performance Management	4	0	0	4	PCC
3	CBS2041	Audit and Assurance	4	0	0	4	PCC
4	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
8	PPS4002	Aptitude Training	0	0	2	1	VAC
9	CBS2027	Corporate Accounting	3	1	0	4	SCC
		TOTAL				**22**	

*MOOC

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

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

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 CO 2: Explain the Planning process and types CO3: Classify the theories of Motivation and Leadership. CO4: Explain the process of coordinate and control the organization.							
Course Content:								
Module 1	**Introduction to Management**	Case study	Case study and class discussion on Managerial Skills/ Management Objectives/ Quiz	11 Sessions				

<table>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 2</td><td>Planning and Organizing</td><td>Case study</td><td>Case study and class discussion Decision Making Process Review the Article</td><td>12 Sessions</td></tr>
<tr><td colspan="5">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</td></tr>
<tr><td>Module 3</td><td>Motivation and Direction</td><td>Case Study</td><td>Case study and class discussion Case Study on Organizing Review the Article</td><td>10 Sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 4</td><td>Coordination and controlling</td><td>Case Study</td><td>Case study and class discussion on Leadership and Controlling aspects /Quiz</td><td>12 Sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
</table>

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)					

	CO5: Explain different market structures and price determination mechanisms. (Understand)			
Course Content:				
Module 1	**Introduction to Microeconomics**	**Participative learning [Presentation]**	**Basic economic problem in our society**	**7 sessions**
Definition, scope, and importance. Basic economic problems: scarcity, choice, opportunity cost. Concepts of wants, goods, and services. Role of microeconomics in commerce and business decision-making.				
Module 2	**Demand and Supply Analysis**	**Assignments**	**Effects of Government Intervention – price control(Case study)**	**11 sessions**
Demand, Law of demand, Determinants and Elasticity of demand (price, income, cross elasticity). Supply, Law of Supply, Determinants and Elasticity of supply (price, income, cross elasticity). Consumer surplus and producer surplus. Market equilibrium and effects of shifts in demand and supply.				
Module 3	**Consumer Behavior**	**Discussion**	**Group activity- consumer behavior.**	**12 sessions**
Introduction to Consumer Behaviour - Meaning and Definition, Importance in Marketing, Scope and Evolution. Determinants of Consumer Behaviour. Concept of utility and types of utility. Law of diminishing marginal utility. Consumer equilibrium: Cardinal utility approach. Indifference curve analysis: Meaning, properties and consumer equilibrium. Income and substitution effects. Budget Line and Budget Constraint.				
Module 4	**Production, Costs & Market structure**	**Discussion**	**Expansion path and cost function(Numerical solving)**	**15 sessions**
Defining production- The production function: short vs long run – Average, marginal and total product, equation, schedule and diagrams – Three stages of production- 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.				
Targeted Application & Tools that can be used: **Targeted Applications are** • **Demand Forecasting** – Predict future demand. • **Cost & Production Analysis** – Optimize production and reduce cost.				

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

Tools that can be used: NA

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

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

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

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

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

Textbook

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

Reference Books:

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

PU library link

W1
:https://presiuniv.knimbus.com/user#/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:						

<table>
<tr><td>Module 1</td><td>Introduction to Macroeconomics & National Income</td><td>Participative learning</td><td>Basic economic problem in our society</td><td>9 sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 2</td><td>Theories of Income and Employment</td><td>Assignments</td><td>(Case study)</td><td>12 sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 3</td><td>Money, Banking, and Monetary Policy</td><td>Class test</td><td>Activity based learning- Money, Banking, and Monetary Policy</td><td>12sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 4</td><td>Inflation, Unemployment, and Business Cycles and Fiscal Policy</td><td>Discussion</td><td>Group activity- Inflation, Unemployment, and Business Cycles and Fiscal Policy</td><td>12 sessions</td></tr>
<tr><td colspan="5">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,</td></tr>
</table>

Recession, Depression, Recovery), Measures to control Business Cycles, Fiscal Policy: Meaning, Objectives, Instruments (Government Expenditure, Taxation, Public Debt), Impact of Fiscal Policy on National Income
Targeted Application & Tools that can be used: Tools that can be used: NA
Textbook Mankiw, N. Gregory. (Latest Edition). *Principles of Macroeconomics*. Cengage Learning India.
Reference Books: R1. Ahuja, H.L. (Latest Edition). *Macroeconomics: Theory and Policy*. S. Chand Company Ltd., New Delhi. R2. Dornbusch, R., Fischer, S., & Startz, R. (Latest Edition). *Macroeconomics*. McGraw-Hill Education Private Ltd., New Delhi. R3. Blanchard, Olivier. (Latest Edition). *Macroeconomics*. Pearson Education, Inc., New Delhi. PU library link W1: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE_INDEXED&unique_id=EDX1_494 W2: https://presiuniv.knimbus.com/login W3: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=PRE_INDEXED&unique_id=EDX1_78 W4: https://presiuniv.knimbus.com/user#/viewDetail?searchResultType=ECATALOGUE_BASED&unique_id=JSTOR1_131 E sources link (Including Swayam & NPTEL Video Lecture Sessions) W5: Khan Academy - Macroeconomics: https://www.khanacademy.org/economics-finance-domain/macroeconomics W6: NPTEL Video Lecture Sessions (e.g., Introduction to Macroeconomics): https://onlinecourses.nptel.ac.in/noc23_mg03/preview W7: Swayam - Principles of Macroeconomics I: https://onlinecourses.swayam2.ac.in/cec24_hs57/preview

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

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.				
Module 2	**Measures of Central Tendency and Dispersion**		Quiz or Assignments	16 Sessions
Measures of Central Tendency: Arithmetic Mean, Median, Mode, Geometric Mean, and Harmonic Mean; Quartiles. Measures of Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation with coefficients, Coefficients of Variation. Skewness: Bowley's and Karl Pearson's method.				
Module 3	**Measures of Association and Regression**		Quiz or Assignments/Numerical Problem Solving	16 Sessions
Correlation: Meaning, Scatter plots; Karl Pearson's coefficient of correlation (raw data only), Spearman's Rank Correlation; Regression and Estimation.				
Module 4	**Index Numbers**		Quiz or Assignments/Numerical Problem Solving	16 Sessions
Index Numbers: Meaning, Uses, Steps involved in Computing Index Numbers; Methods: Simple, weighted: Laspeyre's Index Number, Paasche's Index Number, Fisher's Ideal Index Number including Time Reversal Test (TRT) and Factor Reversal Test (FRT); Consumer price index family budget method, Consumer Price Index and Whole-Sale Price Index.				
Targeted Application & Tools that can be used: Microsoft Excel, Desmos (Web-Based Visual Tool), GeoGebra for calculating Statistical Measures.				
DELIVERY PROCEDURE (PEDAGOGY): Lecture and Solving Numerical Problems- All Modules 1,2,3,4 Participative learning: All Modules 1,2,3,4 Self-learning: Module-1 Assignment 1: Tabular and Graphical reporting of the primary data (Collected by primary survey on any topic – by student groups) Assignment 2: Assignment 2: Write a report of the any Swayam & NPTEL Video Lecture Sessions watched (links given below)				

Presentation 1: Descriptive statistical analysis of secondary data (secondary data collected from the report of any firm/industry/institution by each student)
Textbook 1. Gupta, S.C. and Gupta, I. (2013). Business Statistics. Mumbai: Himalaya Publishing House
Reference books 1. Kothari, C.R. (2014). Research methodology: Methods and techniques. New Age International Publishers: New Delhi 2. Gupta, B.N. (2019). Business statistics. Uttarpradesh: SBPD publications 3. Anderson, D.R., Sweeny, D.J. and Williams, T.A. (2014). Statistics for business and economics. Cengage Learning India Private Limited.
Web based Resources 1. https://presiuniv.knimbus.com/openFullText.html?DP=https://search-ebscohost-com-presiuniv.knimbus.com/login.aspx?direct=true&db=e000xww&AN=3103348 2. https://online.stat.psu.edu/stat500/lesson/1/1.5/1.5.1 3. Stigler, S.M. (1990). The history of statistics: the measurements of uncertainty before 1900. United States: Harvard University Press. 4. Godin, B. (2009). The culture of numbers: the origins and development of statistics on science (The project on the history and sociology of STI statistics, working paper, 40), Retrieved on 2nd December 2020 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	6th BOS - 5th June 2025
Date of Approval by the Academic Council	25th 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

<table>
<tr><td colspan="4">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).</td></tr>
<tr><td>Module 2</td><td>Product Decisions and Strategies</td><td>Assignment/Quiz/Case let Discussion</td><td>12
Sessions</td></tr>
<tr><td colspan="4">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</td></tr>
<tr><td>Module 3</td><td>Pricing and Distribution Decisions</td><td>Assignment/ Quiz/Group Presentation/Digital Poster Making</td><td>11
Sessions</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td>Module 4</td><td>Promotion and Marketing Strategy</td><td>Assignment/ Quiz/Group Presentation/ Digital Poster Making/case study</td><td>11 Sessions</td></tr>
<tr><td colspan="4">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</td></tr>
</table>

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: **CBS1019**	Course Title: **HUMAN RESOURCE MANAGEMENT** Type of Course: **School Core Course**		L-T-P-C	**3**	**0**	**0**	**3**
Version No.	1.0						
Course Pre-requisites	None						
Anti-requisites	None						
Course Description	The course will enable the students to understand the concepts of Human Resource Management and its relevance from a business perspective. The course is conceptual in nature and will enhance students' knowledge about HR practices such as manpower planning, selection, training, appraisal, and promotion. Students will be able to understand the importance of employees in the organization for growth and development						
Course Objective	The objective of the course is to familiarize the learners with the concepts of Human Resources Management and attain SKILL DEVELOPMENT through PARTICIPATIVE LEARNING TECHNIQUES						
Course Outcomes	**On successful completion of this course the students shall be able to:** CO.1 Define basic HRM concepts, functions, and roles in organizations. CO.2 Explain the processes of human resource planning, recruitment, selection, training, and development. CO.3 Apply HRM principles to develop job descriptions, performance appraisal methods, and employee motivation techniques in a business context. CO 4.Analyze HR-related case studies to identify key issues and recommend appropriate HR strategies.						
Course Content:							
Module 1	**Introduction to HRM**	Assignment 1 BEST HR PRACTICES	Analyse the current scenario of business and HR Practices	**10 Sessions**			

Introduction to HRM: Meaning- Definition – Evolution - Overview of the functions of HRM - Role of HR manager – Challenges and Opportunities of HRM - HR Structure Recent trends in HRM				
Module 2	**HR Planning & Analysis**	Scale – Up (Activity-1)	SCALE –UP (Students are divided into groups and search the factors of employment opportunities & It's an hands on session in class)	**11 Sessions**
HR Planning: Need – Prerequisites- factors – limitations. Process: Steps-Skill analysis. Attrition- Reasons and Impact. Job Analysis: Steps- Applications. Job Description – Job Specification-Job Design. Job Evaluation: System and Techniques				
Module 3	**Recruitment, selection & Training. Promotion & Transfer**	Group Discussion (Activity -2)	Companies and their gap with the skills of students	**12 Sessions**
Recruitment: Factors- Sources-Process. Selection: Significance-Process. Training: Training: objectives – role of a trainer- Identification of Training Needs – Methodologies of Training- Evaluation. Modern. Promotion: Significance. Transfer – Principles and Types				
Module 4	**Performance Appraisal & Recent Trends in HRM**	Case Study Analysis	Case Study – Appraisal & Promotion	**12 Sessions**
Performance Appraisal: Features- Methods- Traditional Diversity, Equity, and Inclusion (DEI)- HR Analytics- Green HRM- HR Tech & Cloud Based Solutions. AI and Automation				
1. Article review: https://presiuniv.knimbus.com/user#/searchresult?searchId=HRM%20Recent%20PRactices&curPage= 0&layout=list&sortFieldId=none&topresult=false&publication_name=Journal%20of%20Business%20 Research 2. Presentation:. Recent Trends in HRM				

3. Case Study: https://presiuniv.knimbus.com/user#/searchresult?searchId=HRM%20Recent%20cases& curPage=0&layout=list&sortFieldId=none&topresult=false&resultTab=Research
Text Book(s): 1. Aswathappa K 8th edition "Human Resource Management ", Tata McGraw-Hill 2. V S P Rao 3rd Edition: Human Resource Management: Text & Cases. Excel Books
Reference Book (s): R1. Robbins D A (2010): Fundamentals of Human Resource Management: New Delhi: Wiley. R2. Aswathappa (2011) Human Resource Management: Text & Cases. New Delhi: Mc Graw Hill. R3. Alan Price (2011), Human Resource Management: Cengage Learning. **Online Resources (e-books, notes, ppts, video lectures etc.):** 1. https://presidencyuniversity.linways.com 2. https://study.com/learn/lesson/video/strategic-human-resource-management-objective-importance.html
Topics relevant to "SKILL DEVELOPMENT": SKILL ANALYSIS, EMPLOYEMENT OPPORTUNITES, CASE STUDY ON APPRAISAL AND PROMOTION are the topics for Skill Development through participative learning techniques. This is attained through assessment component as mentioned in the course handout.

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

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	

Course Code: CBS2027	Course Title: Corporate Accounting Course Type: School Core Course	L- T- P- C	3	1	0	4
Version No.	1.0					
Course Pre-requisites	Fundamentals of Financial Accounting CBS1021					
Anti-requisites	NIL					
Course Description	This course 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.					
Course Out Comes	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]					
Course objective	The objective of the course is to familiarize the learners with the concepts of Corporate Accounting and attain Employability through Problem Solving Methodologies.					
Course Content:						
Module 1	**Issue, Forfeiture & Re-issue of Shares**	Assignment		**15 Sessions**		
Meaning of Shares, Share Capital, Kinds of Share Capital, Types of shares – Disclosure of share capital – Procedure of Issue of Equity Shares: Application Money, Allotment Money, Call Money, Pro-rata allotment of shares, Subscription: Over & Under, Practical problems on Accounting Entries of Issue of Equity Shares – Terms of Issue of Shares: At Par & Premium, Calls-in-Advance and Interest on Calls-in-Advance, Calls-in-Arrears and Interest on Calls-in-Arrears, Forfeiture of shares, Procedure for Forfeiture of Shares, Accounting Treatment						

of Reissue of forfeited shares – Practical Accounting Problems only on Equity shares issued at Par and Premium, 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.

R4. Bansal.K.M - Financial Accounting – Taxman Publication R5. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education. R6. Tulsian, P.C. Financial Accounting, S. Chand **PU E-Resource Link:** **Case Study Reference:**	
Catalogue prepared by	**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: **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="2">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="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 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="7">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="7"></td></tr>
<tr><td>Course Content:</td><td colspan="7"></td></tr>
<tr><td>Module 1</td><td>Foundations of Entrepreneurship</td><td>Assignment/ Quiz</td><td>Memory Recall based Quizzes</td><td colspan="4">12 Sessions</td></tr>
<tr><td colspan="8">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

Course Code: CBS1020	Course Title: Introduction to Banking Type of Course: School Core Course			L-T-P- C	3	0	0	3
Version No.	1.0							
Course Pre-requisites	None							
Anti-requisites	None							
Course Description	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.							
Course Out Comes	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)							
Course Objective	The objective of the course is to familiarize the learners with the concepts of Banking and attain Skill Development through Participative Learning techniques.							
Course Content:								
Module 1	**Introduction to Banking**	Assignment	Case Study	**10 Sessions**				

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	

Program Core Courses

Course Code: **CBS1025**	Course Title: **Financial Accounting** Type of Course: **Program Core Course**	**L- T-P- C**	3	1	0	4
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The syllabus for Financial Accounting introduces to the fundamentals of the regulatory framework relating to accounts preparation and to the qualitative characteristics of useful information. The syllabus then covers drafting financial statements and the principles of accounts preparation, recording, processing, and reporting business transactions and events. Use of trial balance and how to identify and correct errors, and then the preparation of financial statements for incorporated and unincorporated entities. Conduct a basic interpretation of financial statements; and preparation of simple consolidated financial statements from the individual financial statements of group incorporated entities.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Understand the basic principles of financial accounting for different types of organizations, and detailed insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards, understand the qualitative characteristics. CO2: Learn the double entry accounting systems, source documents, recording basic financial transactions, ledger preparation and balancing thereof. CO3: Enable students to understand key concepts and record financial transactions with respect of tangible assets and intangible assets and other adjustments. CO4: Equip students with skills for preparing & presenting financial statements and disclosure notes as required by the framework, also learn to identify errors and their rectification, and preparation of statement of cash flows. CO5 : Learn preparation of basic consolidated financial statements and the interpretation of financial statements using ratio analysis					
Course objective	The objective of the course is to familiarize the learners with the concepts of Financial Accounting and attain **Skill Development** through **Problem Solving Methodologies.**					

Course Content:				
Module 1	**Introduction to financial reporting and regulatory framework**			**12 Sessions**

- ✓ Financial reporting, identify, and define types of business entities, identify users of the financial statements and their needs, identify the purpose of the financial statements, and components of financial statements, and define the elements of financial statements.
- ✓ Apply qualitative characteristics – relevance, faithful representation, comparability, verifiability, timeliness, understandability
- ✓ Role of financial reporting regulatory systems, understand the role of IFRS standards, explain the concept of corporate governance, and discuss the duties and responsibilities of company directors.

Module 2	**Double entry bookkeeping, recording of transactions, and ledger preparation**			**12 Sessions**

- ✓ Main forms of business transactions and source documents, identify, and explain the main forms of accounting records, and understand and apply concepts of duality, double entry, and the accounting equation.
- ✓ Record sales, purchases, returns, discounts, and sales tax, and understand the concept of inventory valuation in accordance with standards and understand the other methods to ascertain the cost of inventory.
- ✓ Use of journals and the posting of journals into ledger accounts and learn to balance and close a ledger account.

Module 3	**Recording Transactions – Other adjustments**			**12 Sessions**

- ✓ Non-current assets, explain, and discuss the difference between capital and revenue expenditure, explain the purpose of an asset register, prepare the ledger entries to record the acquisition of non-current assets, and define and learn the accounting treatment of depreciation charges.
- ✓ Disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset.
- ✓ Difference between tangible and intangible non-current assets, define and explain the treatment of research cost and development cost, understand the amounts to be capitalized or expenses with regard to research and development, and learn the accounting process of amortization of intangible assets.
- ✓ Application of matching concepts with respect to accruals and prepayments, identify and learn the adjustments and record the appropriate adjustments, explain the receivables, understand the purpose of aged receivables, learn to record the irrecoverable debt and allowance for receivables adjustments in the ledger accounts, understand the capital structure of limited liability company, record movements in share capital and share premium, treatment of bonus issue, rights issue, dividends and income tax.

Module 4	**Preparation of basic financial statements**			**12 Sessions**

✓ Purpose of trial balance, identify the types of error, understand the purpose of a suspense account, prepare journal entries to correct errors, learn, and understand the impact of errors in the financial statements. ✓ Prepare financial statements, understand, identify and report reserves in financial statements, identify, and understand the items requiring separate disclosures required for financial statements, and define and classify events after the reporting period and their accounting treatment. ✓ Application of techniques required for incomplete records ✓ Define the terms payables, provisions, contingent liabilities, and assets, learn the accounting treatment of provisions, contingent liabilities, and contingent assets, and understand the purpose of bank reconciliations, preparation of bank reconciliation statements, understand the purpose of, and prepare, control accounts for receivables and payables, learn and perform control account reconciliations. ✓ Understand the difference between profits and cash flows, learn the calculation of cash flows under operating activities, investing activities and financing activities, and preparation of statement of cash flows.				
Module 5	**Group Accounting and Interpretation of financial statements**			**12 Sessions**
✓ Define parent, subsidiary, control, and non-controlling interest, understand and learn the components of and prepare a consolidated statement of financial position including the adjustments of fair values, intra-group trading, unrealized profits, mid-year acquisitions, and learn the accounting treatment of goodwill using fair value method. ✓ Components of and prepare consolidated statements of profit or loss including the adjustments of intra-group trading, unrealized profit, and mid-year acquisitions. ✓ Define an associate and understand the principle of equity accounting. ✓ Purpose of interpretation and analysis of financial statements, learn the calculation and interpretation of profitability ratios, liquidity ratios, efficiency ratios and position ratios.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Reference **Text book** **1.** ACCA Kaplan Study Text, *by Kaplan Publications* **2.** Financial Accounting, *by Bhushan Kr Goyal, HN Tiwari, 2022 edition, Taxmann publications*				
Reference **1.** Financial Accounting *by P.C Tulsian, Pearson publications* 2. Financial Accounting *by S.N Maheshwari, Suneel K. Maheshwari, by Vikas Publications.* **PU library link** **Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory)**				

E resources: **NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.**
Topics relevant to SKILL DEVELOPMENT : Unrealised profit for **Skill Development** through **problem solving methodologies**. This is attained through assessment component as mentioned in the course handout.

Catalogue prepared by	Prof. Sowmyashree A
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: **CBS1026**	Course Title**: Business and Technology** **Type of Course: Program Core Course**	**L-T-P-C**	**3**	**0**	**0**	**3**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The aim of this paper is to provide a basic knowledge of business organization, how they are managed and controlled. The course provides an overview of the factors affecting the organisation and explains the best practices guidelines and codes of good corporate governance. The course helps to understand the accounting and reporting system, technology and security, team management and the professional ethics in accounting and business.					
Course Out Comes	On successful completion of the course the students shall be able to: CO1 : Identify the business organization, its stakeholders, and the external environment. CO2 : Analyze the business organizational structure, functions, and governance. CO3 : Understand the various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources.					

	CO4 : Assess the various functions of a leader, personal effectiveness, and communication.			
Course objective	The objective of the course is to familiarize the learners with the concepts of Business and Technology and attain **SKILL DEVELOPMENT** through **PARTICIPATIVE LEARNING TECHNIQUES.**			
Course Content:				
Module 1	**The business organisation, its stakeholders, and the external environment**			**9 Sessions**
Topics: The purpose and types of business organisation -Stakeholders in business organisations -Political and legal factors affecting business -Macroeconomic factors - Micro economic factors -Social and demographic factors -Technological factors - Environmental factors -Competitive factors				
Module 2	**Business organisational structure, functions and governance**			**9 Sessions**
Topics: The formal and informal business organisation- Business organisational structure and design-Organisational culture in business -Committees in business organisations - Governance and social responsibility in business				
Module 3	**Accounting and reporting systems, compliance, control, technology and security**			**9 Sessions**
Topics: The relationship between accounting and other business functions -Accounting and finance functions within business organisations Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business Financial systems, procedures and related IT applications -Internal controls, authorisation, security of data and compliance within business Fraud and fraudulent behaviour and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems.				
Module 4	**Leading and managing individuals and teams ;**			**9 Sessions**

	Personal effectiveness and communication			
Topics: Leadership, management and supervision -Recruitment and selection of employees Individual and group behaviour in business organisations -Team formation, development and management Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance The application and impact of Financial Technology (FinTech) in accountancy and audit Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral -Communicating in business.				
Module 5	**Professional ethics in accounting and business**			**9 Sessions**
Topics: Fundamental principles of ethical behaviour The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession Corporate codes of ethics- Ethical conflicts and dilemmas.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
References Text: ACCA Study Material 2022-23 by Kaplan ACCA Study Material 2022-23 by BPP				
References: Vasishth, Neeru, "Business Organization", Taxmann. Talloo, Thelman J., "Business Organizational and Management", TMH. Tulsian, P.C., Business Organisation, Pearson Education.				
Topics relevant to SKILL DEVELOPMENT : Impact of Financial Technology on Accounting System for **Skill Development** through **participative learning** techniques. This is attained through assessment component as mentioned in the course handout.				
Catalogue prepared by	Mr. Md. Yusuf Harun			
Recommended by the Board of Studies on	6^{th} BOS dt. 5^{th} June 2025			
Date of Approval by the Academic Council	25th July 2025			

Course Code: CBS2038	Course Title: **Management Accounting**			L- T- P- C	3	1	0	4
Version No.	1.0							
Course Pre-requisites	• Basic Knowledge of Accounting							
Anti-requisites	**Nil**							
Course Description	To understand the principles of cost and management accounting for application to the management functions of planning, decision-making and control. To apply the cost accounting methods & techniques to various business contexts.							
Course Out Comes	On successful completion of the course the students shall be able to: CO1: To understand the principles of cost and management accounting and to apply the concepts to management functions and planning. CO2: To understand the different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies CO3: To be able to understand various cost behaviors and use of accounting methods for cost calculations. CO4: To understand and apply data analysis and various statistical techniques used to aid in decision making CO5 : To be able to apply the concepts in planning and decision making and control process.							
Course objective								
Course Content:								
Module 1	**The Nature, Source and Purpose of Management Information**							**15 sessions**
✓ Topics: Purpose and role of cost and management accounting – difference between financial accounting and management accounting – managerial process of planning, decision-making and control – difference between data and information – attributes of good information – limitations of management information in aiding decision making. ✓ Data sources (machine/sensor, transactional and human/social) – internal and external sources of data – uses and limitations of published information/data.								

- ✓ Cost classifications – production and non-production costs – elements of production and non-production costs – valuation of output and inventories – analysis of product/service costs by function – direct and indirect costs – fixed and variable costs, stepped fixed costs and semi variable costs – use of codes in categorising transactions – cost behaviour and graphs – cost objects, cost units and cost centres - responsibility centres (cost, profit, investment and revenue centres).
- ✓ Presenting management information – written reports – tables, charts and graphs – interpreting management information.

Module 2	Cost Accounting Techniques			15 sessions

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

Module 3	Data Analysis and Statistical Techniques			10 sessions

- ✓ Topics: Sampling techniques – random sampling, systematic sampling, stratified sampling, multistage sampling, cluster sampling and quota sampling – choice of appropriate sampling method in a specific situation.
- ✓ Forecasting techniques – structure of linear functions and equations – use of high low method for splitting total cost – scatter diagram and line of best fit – analysis of cost data using correlation coefficient and coefficient of determination – establishing linear function using regression analysis.
- ✓ Time series analysis – moving average, trend and seasonal variation – advantages and disadvantages of time series analysis – purpose of index numbers – simple and multi-item index numbering - Laspeyre and Paasche indices.
- ✓ Summarising and analysing data – big data and its characteristics (5Vs) – three types of big data – main uses of big data – categorical (nominal and ordinal) and numerical (continuous and discrete) data – descriptive analysis and inferential analysis.

✓ Mean, median and mode for ungrouped data – mean for grouped data – measures of dispersion including variance, standard deviation and coefficient of variation – expected values – properties of normal distribution – interpret normal distribution graphs and tables. ✓ Role and features of computer spreadsheet system – applications for computer spreadsheet – use of spreadsheets in data analysis and cost and management accounting.				
Module 4	**Budgeting**			**10 sessions**
✓ Nature and purpose of budgeting – planning and control cycle in an organization – budgeting process and stages in budgeting. ✓ Budget preparation – importance of principal budget factor – sales budgets – functional budgets (production, raw material usage, purchases, labour, variable and fixed overheads) – cash budgets – master budget – 'what if' analysis – scenario planning – fixed and flexible budgets. ✓ Capital budgeting and discounted cash flows – distinguish asset and expense items – steps in preparation of capital expenditure budget – simple and compound interest – nominal and effective interest rates – compounding and discounting – difference between accounting profit and cash flow. ✓ Relevant cash flows for individual investment decisions – present value in annuity and perpetuity – Calculate and interpret investment viability – net present value (NPV) – internal rate of return (IRR) – discounted and non-discounted pay back period. ✓ Budgetary control and reporting – variance between flexed budget, fixed budget and actual results – eliminating variances – responsibility accounting – controllable and uncontrollable costs – preparation of control reports. ✓ Behavioural aspect of budgeting – motivation and performance management – managerial incentive schemes – participative approach to budgeting – top down and bottom up approach to budgeting.				
Module 5	**Standard Costing and Performance Measurement**			**10 sessions**
✓ Topics: Purpose and principles of standard costing – standard cost per unit under marginal and absorption costing. ✓ Variance analysis – sales price and volume variance – material total, price and usage variance – labour total, rate and efficiency variance – variable overhead total, expenditure and efficiency variance - fixed overhead total, expenditure, volume, capacity and efficiency variance ✓ Interpretation of variances – factors to consider before investigating variances – possible causes of variance and recommended control action – interrelationships between variances – reconcile actual and standard figures using variances – reconcile budgeted profit with actual profit under absorption and marginal costing. ✓ Mission statement and its role in performance measurement – role of strategic, operational and tactical objectives – impact of economic and market conditions – impact of government regulation.				

✓ Financial performance measures (profitability, liquidity, activity and gearing) – non-financial performance measures – balanced scorecard – three Es (economy, efficiency and effectiveness) – performance measure for contract and process costing environments – resource utilisation – return on investment – residual income ✓ Performance measures for service industries - performance measures for non-profit seeking and public sector organisations - cost control and cost reduction – cost reduction methods – value analysis – benchmarking.	
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method	
Reference **Text book** 3. ACCA Study Material 2022-23 by Kaplan 4. ACCA Study Material 2022-23 by BPP 5.	
Reference 1. ACCA Study Material by Emily Woolf International 2. Introduction to Management Accounting by Horngren 3. Principles and Practice of Cost Accounting – Ashish K. Bhattacharya	
Content in this section should be mentioned as per the program grid. Topics relevant to development of **"ENTREPRENEURSHIP SKILLS":** Students shall be able to start their own business in rural India. Topics relevant to development of **" EMPLOYABILITY SKILL":** Students shall be able to understand the pulse of rural customer and match their need accordingly.	
Catalogue prepared by	Ms. Monica Assistant Professor School of Commerce and Economics
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
Date of Approval by the Academic Council	24th Academic Council meeting held on 3rd August 2024

Course Code: CBS1027	Course Title: Financial Management Course Type: Program Core Course		L- T- P- C	3	1	0	4
Version No.	1.0						
Course Pre-requisites	CBS1025 Financial Accounting & CBS 2038 Management Accounting						
Anti-requisites	**Nil**						
Course Description	The objective of the syllabus is to develop students with the knowledge and skills expected of a finance manager, working in finance function, in relation to understanding finance function and its environment, managing working capital, investment, financing, dividend policy decisions and managing risks. It also equips students with latest technology and employability skills to meet industry expectations.						
Course Out Comes	On successful completion of the course the student will be able to : CO1 : To familiarize the role and purpose of the financial management function within a business and understand economic conditions under which the decisions are made CO2 : To discuss, evaluate and apply various working capital management techniques and equip the skills to use various investment appraisal techniques to select a project adjusting for risk and uncertainty and understand specific investment decisions CO3 : To understand the various sources of business finance, including dividend policy and how much finance can be raised from within the business and understand cost of capital and other factors that influence the choice of the type of capital raised by the business CO4 : To examine principles underlying the valuation of business and financial assets, including the impact of cost of capital on the value of business and to introduce different risks in business and to comprehend main types of forex and interest rate risks evaluate main techniques used to manage risks in business CO5 : To introduce appropriate digital and employability skills in preparing for and taking the FM examination and to be able to use the relevant functionality and technology in professional manner to tackle the examination.						
Course objective							
Course Content:							
Module 1	**Financial management**						**15 sessions**

	function and its environment			

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

Module 2	**Working capital management and Investment appraisal**			**15 sessions**

- ✓ The nature, elements and importance of working capital – cash operating cycle – accounts payables and receivables management techniques - liquidity and activity ratios – Economic Order Quantity – Just In Time – preparing cash flow forecasts– trade credit – bulk discounts – early settlement discounts - managing foreign accounts payables - - centralized treasury management - Baumol model and the Miller-Orr model – investing short term
- ✓ Determining working capital needs and funding strategies - calculate the level of working capital – working capital cycle working capital funding strategies - distinction between permanent and fluctuating current assets - matching principle - relative costs and benefits of aggressive, conservative and matching funding policies - management attitudes to risk
- ✓ Investment appraisal techniques – relevant cash flows – payback period – discounted payback period – accounting rate of return – Net Present Value – Internal Rate of Return – allowing for inflation and taxation –– superiority of Discounted Cashflow methods over non-Discounted Cashflow methods - risk and uncertainty- sensitivity analysis to investment projects - probability analysis to investment projects - techniques of adjusting for risk and uncertainty in investment appraisal – simulation - adjusted payback - risk-adjusted discount rates

✓ Specific investment decisions (Lease or buy, asset replacement, capital rationing) - leasing and borrowing to buy using the before- and after-tax costs of debt - asset replacement decisions - investment decisions under single-period capital rationing – Profitability Index – Net Present Value – reasons for capital rationing				
Module 3	**Business finance**			**10 sessions**
✓ Sources of, and raising, business finance -short-term sources of finance – overdraft - short-term loan - trade credit – lease finance - long-term sources of finance - equity finance - debt finance - lease finance - venture capital - methods of raising equity finance – rights issue – placing – public offer – stock exchange listing - Islamic finance – concept of riba – Murabaha – Ijara – Mudaraba – Sukuk - Musharaka .- internal sources of finance – retained earnings – increasing working capital efficiency - relationship between dividend policy and the financing decision – alternatives to cash dividends - legal constraints, liquidity, shareholder expectations and alternatives to cash dividends ✓ Estimating cost of capital – dividend growth model – systematic and unsystematic risks – capital asset pricing model – estimating cost of debt – estimating Weighted Average Cost of Capital using book value and market value weightings ✓ Sources of finance and their relative costs – risk-return relationship – creditor hierarchy – problems high levels of gearing – impact of sources of finance on financial position – gearing ratio analysis – cash flow forecasting - lease or buy – relationship between cost of capital and value of company – project specific coat of capital – Capital Asset Pricing Model and cost of capital ✓ Capital structure theories – traditional view – Modigliani and Miller capital structure theories – pecking order theory ✓ Finance for small and medium sized businesses - business angel financing -government assistance - supply chain financing - crowdfunding & peer-to-peer funding. ✓				
Module 4	**Business Valuation**			**10 sessions**
✓ Nature and purpose of the valuation of business and financial assets - reasons for valuing businesses and financial assets – limitations of information ✓ Models for valuation of shares - asset-based valuation models - net book value (statement of financial position) basis - net realisable value basis - net replacement cost basis - income-based valuation models – Price / Earnings ratio method – earnings yield method - cash flow-based valuation models - dividend valuation model - the dividend growth model -discounted cash flow basis. ✓ The valuation of debt and other financial assets - valuation methods - irredeemable debt - redeemable debt - convertible debt - preference shares ✓ Efficient Market Hypothesis (EMH) and practical considerations in the valuation of shares - weak form efficiency, semi-strong form efficiency and strong form efficiency - practical considerations in the valuation of shares - significance of investor speculation – behavioural finance				

Module 5	**Risk management and technology and employability skills**			**10 sessions**

- ✓ The nature and types of risk and approaches to risk management – foreign exchange risk - translation risk - transaction risk - economic risk – interest rate risk - gap exposure - basis risk.
- ✓ Causes of exchange rate differences and interest rate fluctuations - balance of payments - purchasing power parity theory - interest rate parity theory - four-way equivalence - forecast exchange rates - purchasing power parity - interest rate parity - structure of interest rates and yield curves - expectations theory - liquidity preference theory - market segmentation
- ✓ Hedging techniques for foreign currency risk - currency of invoice - netting and matching - leading and lagging - forward exchange contracts - money market hedging - asset and liability management - foreign currency derivatives used to hedge foreign currency risk
- ✓ Hedging techniques for interest rate risk - matching and smoothing - asset and liability management - forward rate agreements – interest rate swaps – collars
- ✓ Use computer technology to efficiently access and manipulate relevant information
- ✓ Work on relevant response options, using available functions and technology, as would be required in the workplace
- ✓ Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
- ✓ Present data and information effectively, using the appropriate tools

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

Text book

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

Reference book

- Fundamentals of Investment Appraisal: An Illustration Based on a Case Study by Martina Röhrich, 2007, Oldenbourg Publishers

• Investment Appraisal: Methods and Models by Uwe Götze, Deryl Northcott, Peter Schuster, Springer Publications, 2007 • The Cost of Capital: Intermediate Theory by Seth Armitage, 2005, Cambridge University Press • Business analysis & valuation using financial statements by Krishna G. Palepu and P.M. Healy, 2015, Cengage India Private Limited	
Content in this section should be mentioned as per the program grid. Topics relevant to development of **"ENTREPRENEURSHIP SKILLS":** Students shall be able to start their own business in rural India. Topics relevant to development of **" EMPLOYABILITY SKILL":** Students shall be able to understand the pulse of rural customer and match their need accordingly.	
Catalogue prepared by	Mrs. Monica
Recommended by the Board of Studies on	6th BOS meeting dt. 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS2039**	Course Title: **Income Tax Law and Practice** **Type of Course: Program Core Course**	L- T - P- C	**3**	**1**	**0**	**4**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The course aims to provide a conceptual insight about Income tax law and practices, its application from an individual and business perspective through numerical , treatment of income and applicable deduction under each head of income tax as per the updated tax regulations					
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Describe the Basic Concepts of Income Tax CO2: Estimate income under different heads CO3: Explain the computation of total income CO4: Illustrate the preparation of return of income					

Course objective	The objective of the course is to familiarize the learners with the concepts of Income Tax Law and Practices and attain Skill Development through Problem Solving Methodologies.			
Course Content:				
Module 1	**Basic concept of Income Tax**	**Group Discussion**	**Group Discussion**	**15 Sessions**
Topics: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Residential status, scope of total income on the basis of residential status, exempted income under section 10.				
Module 2	**Computation of income under different heads**	**Case study analysis**	**Case study analysis**	**15 Sessions**
Topics: Salaries, Income from house property, Profits and gains of business or profession, capital gains, Income from other sources.				
Module 3	**Total income and tax computation**	**Case study analysis**	**Case study analysis**	**15 Sessions**
Topics: Income of other persons included in assessee's total income, aggregation of income and set-off and carry forward of losses, deductions from gross total income, rebates and reliefs, deduction of tax at source, Computation of total income of individuals and firms - Tax liability of an individual and firm.				
Module 4	**Preparation of return of income**	**Case study analysis**	**Case study analysis**	**15 Sessions**
Topics: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of compulsory online filing of returns for specified assesses, recovery of tax and refund of tax, appeals and penalties.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Reference **Text book** 6. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd 7. Mehrotra- Income Tax Law &Accounts, Goyal, Sathiya Bhavan Publications. 8. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers				
Reference • Murthy.A, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai • Hariharan N, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai				

• Reddy,T.S.&Hariprasad Reddy,Y,Income Tax Theory,Law&Practice,Margham Publications, Chennai. **PU library link** **https://www-sciencedirect-com-presiuniv.knimbus.com/science/article/pii/S0165410124000880?dgcid=api_sd_search-api-endpoint** **E resources:** **https://onlinecourses.swayam2.ac.in/cec21_cm02/preview**		
Topics relevant to SKILL DEVELOPMENT: XXXXXX for Skill Development through Problem Solving methodologies . This is attained through assessment component mentioned in course handout		
Catalogue prepared by	Dr. Amit Saha	
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: CBS1028	**Course Title: CORPORATE AND BUSINESS LAW** **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 paper is designed to develop an understanding of the fundamentals of business law. The course aims to orient the students with various business and corporate laws such as Law of Torts, Indian Contract Act, 1872, The Sale of Goods Act,1930 , The Indian Partnership Act, 1932, The Companies Act, 2013 , The Companies Act, 2013. The study of these laws will enable the students to acquire working knowledge about the legal framework within which business		

	organizations operate. Further it aims to develop a sound understanding of the legal framework of business and the basic principles of law so as to apply these to various business transactions.			
Course Out Comes	On successful completion of the course, the student shall be able to: CO 1 Providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function. CO 2 Acquaint the student with basic concepts of business laws such as the Contract Act, Sale of Goods Act. CO 3 Comprehend various provisions of Companies Act to study the formation of company, CO 4 Evaluate the various features and functioning of companies, partnership firms and LLPs. CO 5 Understand the role of insolvency laws and the procedure involved in voluntary liquidation			
Course objective	The objective of the course is to familiarize the learners with the concepts of Business Law and attain Skill Development through Participative Learning techniques.			
Course Content:				
Module 1	Essential elements of the Indian legal system			10 sessions
• Law and the legal system: Definition- Types of lawStructure and operation of the courts, Sources of law: Case law and precedent-LegislationRules and presumptions used by the courts • The General Clauses Act, 1897: Important definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous • Interpretation of statutes: Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents				
Module 2	Business Law – Part A			10 Sessions
• Indian Contract Act, 1872: Formation of a contract – Simple Contract ,Offer ,Acceptance Consideration, Other essential elements of a valid contract , Performance of contract breach of contract ,Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Pledge , Agency				

• Law of torts and professional negligence: Meaning of Tort – tort of passing off – tort of negligence – defences to actions in negligence – duty of care to accountants and auditors • The Sale of Goods Act,1930: Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.				
Module 3	Business Law – Part B			10 Sessions
• The Indian Partnership Act, 1932: General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm • The Limited Liability Partnership Act, 2008: Introduction- covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.				
Module 4	Company Law – Part A			15 Sessions
• Preliminary: Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Doctrine of Indoor Management. Prospectus and Allotment of Securities, Share Capital and Debentures ,Acceptance of Deposits by companies ,Registration of Charges, Management and Administration, Accounts of Companies, Audit and Auditors; · Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. • Employment law: The formation and constitution of a company- Duties of promoters- rules of pre-incorporation contracts- Procedures for company registration. Statutory books-Article of association, , Memorandum of Association, Appointment and Qualifications of Directors, Appointment and remuneration of Managerial Personnel, Meetings of Board and its powers, Inspection, inquiry and Investigation				
Module 5	Company Law – Part B			15 Sessions
• The Companies Act, 2013: Share capital – Types of shares- Rights issue- bonus issue- Issue of Shares at discount or premium, Declaration and payment of Dividend, Registration of Charge, Loan capital - Debenture- Fixed and floating charges, , Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions. Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.				

• Insolvency law :- Winding Up:- Voluntary liquidation- Compulsory liquidation- Insolvency and administration, Corporate fraudulent and criminal behavior –Legal control over insider dealing, money laundering, bribery, Fraudulent and criminal behaviour, Compounding of offences, Adjudication, Special Courts ,National Company Law Tribunal and Appellate Tribunal
Targeted Application: Tools that can be used:
Project work/Assignment: 1. Refer to the research paper assigned from the PU library and analyse the critical factors responsible for the issues mentioned in the paper. (Kindly note: Student should visit PU library and access the online resources for the same and incorporate the assignment as well as attach the photo of log in and log out in person in the end of the assignment file.) 2. Experiential learning: Present based on interaction with a corporate employee about industrial relation practices in the company
Text Book & References Books: • Tulsian Business Law book, McGraw Hill Education • Elements of Business Law by N D Kapoor , Sultan Chand Publication • Corporate and Economic Law by Pankaj Garj,Taxmann • Company Law by Avtar Singh - Eastern Book Company
Presidency University link **Online Resources**
Topics relevant to SKILL DEVELOPMENT: MRTP for **Skill Development through Participative Learning Techniques.** This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Mounica
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: **CBS2040**	**Course Title: Financial Reporting** **Course Type: Program Core Course**		**L- T- P- C**	**3**	**1**	**0**	**4**
Version No.	1.0						
Course Pre-requisites	CBS1025 Financial Accounting						
Anti-requisites	None						
Course Description	The Financial Reporting paper aims to develop knowledge and skills in the understanding and application of accounting standards and the conceptual and regulatory frameworks of accounting for the preparation of financial statements of single and group entities. The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.						
Course Out Comes	On successful completion of the course the student will be able to : CO1 : Assess the importance of conceptual framework and its relevance to financial reporting CO2 : Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions CO3 : Understand the preparation of individual financial statements of a company using the knowledge about IFRS/IAS CO4 : Understand the preparation of consolidated financial statements of a company using the knowledge about IFRS/IAS CO5 : Using ratios and non-financial information, analyse and interpret the financial statement of a company						
Course objective							
Course Content:							
Module 1	**Conceptual and Regulatory Framework for Financial Reporting**						**15 sessions**

Conceptual Framework – Meaning, Need and Alternatives – Qualitative Characteristics of financial information (Fundamental and Enhancing characteristics) - Recognition and measurement criteria of elements of FS - Measurement bases in financial statements including relative advantage and disadvantage of each base Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule-based framework – Standard setting process				
Module 2	**Application of accounting standards for transactions**			**15 sessions**
✓ Property, plant, and equipment, ✓ Intangible assets, ✓ Borrowing costs, ✓ Investment property, ✓ Impairment of assets, ✓ Non-current assets held for sale and discontinued operations, ✓ Inventory & biological assets, ✓ Provisions & contingencies, ✓ Events after reporting period, ✓ Accounting policies, estimates & errors, ✓ Incomes Taxes including accounting for current tax and deferred tax, ✓ Government Grants, ✓ Effects of changes in foreign exchange rates, ✓ Leases, ✓ Financial Instruments (excluding hedge accounting & impairment of financial assets), ✓ Earnings Per Share – Basic and Diluted ✓ Fair Value Measurement ✓ Revenue recognition for contracts where performance obligations are satisfied over time or at a point in time				
Module 3	**Preparation & presentation of individual financial statements**			**10 sessions**
Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) – Preparing full or extracts of statement of profit or loss and other comprehensive income, statement of				

financial position and statement of changes in equity - Prepare extracts from a statement of cash flows for a single entity (not a group) in accordance with relevant IFRS Standards using the indirect method only				
Module 4	**Preparation of consolidated statement of financial position**			**10 sessions**
Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements, Concept of pre and post-acquisition profits - circumstances where it is permitted not to consolidate a subsidiary Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, Consolidated goodwill and Non-Controlling Interest (NCI) on date of acquisition -Computation of group retained earnings and other reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements – Impact of goodwill impairment - effect of the disposal of a parent's investment in a subsidiary in the parent's individual financial statements				
Module 5	**Analysis of financial statements of single entity and group**			**10 sessions**
Problems of Historical cost accounting, Manipulations in FS using creative accounting and window dressing – Impact of seasonal trading and major acquisition on interpretations – Limitations of interpretation techniques while using consolidated FS - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Analyse the financial performance and position of an entity using the financial statements – Using non-financial information in interpretation - Use of ratios in performance evaluation, Trend analysis, Comparison with competition or industry average - Limitation of interpretation techniques - Interpretation of the financial statement of a specialised, not for-profit or public sector organisation				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Text books ● Kaplan Publishing ACCA Financial Reporting - Study text and Exam Kit – (2022-2023 exams) ● BPP Publishing Media – ACCA Financial Reporting – Workbook and Practice Revision Kit – (2022-2023) ● M P Vijay Kumar: Financial Reporting, Snow white Publications				

Reference Books ● Sehgal and Sehgal (Volume 1 and 2). Advanced Accountancy. Taxmann ● Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers ● S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company ● Frank Wood. Business accounting Volume 1. Pearson Publishers	
Content in this section should be mentioned as per the program grid. Topics relevant to development of **"ENTREPRENEURSHIP SKILLS":** Students shall be able to start their own business in rural India. Topics relevant to development of **" EMPLOYABILITY SKILL":** Students shall be able to understand the pulse of rural customer and match their need accordingly.	
Catalogue prepared by	Dr. Nasa Dhanraj
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: **CBS2041**	Course Title: **Audit and Assurance** Course Type: **Program Core Course**	L- T- P- C	**4**	**0**	**0**	**4**
Version No.	1.0					
Course Pre-requisites	CBS1025 Financial Accounting					
Anti-requisites	None					
Course Description	The aim of ACCA Audit and Assurance syllabus is to develop knowledge and understanding of the process of carrying out assurance engagements such as external audits and internal audits & their application in the context of the professional regulatory framework.					
Course Out Comes	On successful completion of the course the student will be able to : CO1 : Understand the concept of audit and assurance, its framework and regulations CO2 : Understand how the auditor obtains and accepts audit engagements, assesses audit risk and plans an audit CO3 : Describe and evaluate internal controls & understand internal audit CO4 : Identify and describe the audit evidence obtained by the auditor through audit procedures CO5 : Understand the importance of subsequent events review, going concern principle, written representations, and the final review.					
Course objective						

Course Content:				
Module 1	**Audit framework & regulation**			**15 sessions**

- ✓ Concept of audit & assurance - objective and general principles of external audit engagements - nature and development of audit and other assurance engagements - objectives of an assurance engagement - Elements of an assurance engagement - Types of assurance engagement
- ✓ External Audits - regulatory environment within which external audits take place - reasons and mechanisms for the regulation of auditors - statutory regulations governing the appointment, rights, removal and resignation of auditors - limitations of external audits
- ✓ Corporate Governance - objectives, relevance and importance of corporate governance - good corporate governance requirements relating to directors' responsibilities (e.g. for risk management and internal control) and the reporting responsibilities of auditors - corporate governance deficiencies and recommendations to allow compliance with codes of corporate governance - the structure and roles of audit committees.\
- ✓ Professional ethics - fundamental principles of professional ethics - the conceptual framework, including the threats to the fundamental principles - the safeguards to offset the threats to the fundamental principles - the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality.

Module 2	**Audit planning & risk assessment**			**15 sessions**

- ✓ Obtaining, accepting and continuing audit engagements – preconditions for an audit - importance and purpose of engagement letters and their contents - the overall objectives and importance of quality management procedures in conducting an Audit
- ✓ Assessing audit risk –the components of audit risk. - the audit risks in the financial statements and auditor's response to each risk - concepts of materiality and performance materiality - calculating materiality levels from financial information

<table>
<tr><td colspan="5">

✓ Understanding the entity & its environment - obtaining an initial understanding of the entity, its environment and the applicable financial reporting framework - the nature and purpose of analytical procedures in planning - Compute and interpret key ratios used in analytical procedures.

✓ Audit planning & documentation - the need for, benefits of and importance of planning an audit - the contents of the overall audit strategy and audit plan - the difference between interim and final audit - the impact of the work performed during the interim audit on the final audit - the need for, and the importance of, audit documentation - the form and contents of working papers and supporting documentation

</td></tr>
<tr><td>Module 3</td><td>Internal control & Internal Audit</td><td></td><td></td><td>10 sessions</td></tr>
<tr><td colspan="5">

✓ Systems of Internal control - the components of internal control - recording internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires - Evaluate internal control components, including deficiencies and significant deficiencies in internal control – limitations of internal control

✓ Test of control –computer systems controls including general IT controls and information processing controls - control objectives, control procedures, control activities, direct controls and tests of control in relation to various systems in an organization

✓ Communication on internal controls

✓ Internal audit and governance - differences between external audit and internal audit - the scope of the internal audit function, outsourcing and internal audit assignments

</td></tr>
<tr><td>Module 4</td><td>Audit evidence and Audit Procedures</td><td></td><td></td><td>10 sessions</td></tr>
<tr><td colspan="5">

✓ Assertions and audit evidence - the assertions contained in the financial statements for transactions and account balances - various audit procedures to obtain audit evidence - differences between tests of control and substantive procedures

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

✓ Audit sampling - the need for sampling - the differences between statistical and non-statistical sampling – the application of the basic principles of statistical sampling and other selective testing procedures ✓ Audit of specific items - Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation ✓ Automated tools and techniques ✓ The work of others – experts - service organizations – Internal Auditors ✓ Not-for-profit organization – audit techniques				
Module 5	**Review & reporting**			**10 sessions**
✓ Subsequent events - the purpose of a subsequent events review - responsibilities of auditors regarding subsequent events - the procedures to be undertaken in performing a subsequent events review ✓ Going Concern - importance of and the need for going concern reviews - respective responsibilities of auditors and management regarding going concern - potential indicators that an entity is not a going concern - procedures to be applied in performing going concern reviews ✓ Written representations - circumstances where written representations are necessary and the matters on which representations are commonly obtained ✓ Final review – the importance of the overall review – the significance of uncorrected misstatements. ✓ Independent auditors report – basic elements contained in the independent auditor's report - circumstances in which a modified audit opinion may be issued in the auditor's report - impact on the auditor's report when a modified opinion is issued - format and content of key audit matters, emphasis of matter and other matter paragraphs				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Text books ● Audit and Assurance: Kaplan Publishing				

• Audit and Assurance: BPP learning media • Audit and Assurance: Emily Woolf International	
Reference books • S.K Basu: Auditing Principles & Techniques, Pearson • Pankaj Garg., "Auditing and Assurance", Taxmann Publisher, 10th edition, New Delhi, 2022	
Content in this section should be mentioned as per the program grid. Topics relevant to development of **"ENTREPRENEURSHIP SKILLS":** Students shall be able to start their own business in rural India. Topics relevant to development of **" EMPLOYABILITY SKILL":** Students shall be able to understand the pulse of rural customer and match their need accordingly.	
Catalogue prepared by	Ms. Monica
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: **CBS2042**	Course Title: **Performance Management** Course Type: **Program Core Course**	**L- T- P- C**	4	0	0	4
Version No.	1.0					
Course Pre-requisites	CBS1025 Financial Accounting					
Anti-requisites	None					
Course Description	The aim of the syllabus is to provide the means through which better results can be obtained from the organization, teams and individuals by understanding and managing performance within an agreed framework of planned goals, standards and competence requirements.					
Course Out Comes	On successful completion of the course the student will be able to : CO1 : This paper underpins the knowledge and skills in the area of management accounting techniques. CO2 : Apply the same to evaluate the performance of both commercial and public entities with the help of budgetary control measures and standard costing tools. CO3 : The aim is to set out performance measurement both financially and non-financially in the context of business objectives CO4 : Application of risk scenarios in pricing decisions impacting the business performance. CO5 : Students will understand the technology and employability as the need for the hour relevant with performance management					
Course objective						
Course Content:						
Module 1	**Information system, data analytics and specialist cost and management accounting techniques**					**10 sessions**
✓ Sources of information, Information systems ✓ Transaction Processing System, Management Information System, Executive Information System, Expert System. ✓ Uses and benefits of big data and data analytics for planning, costing, decision-making and performance management ✓ Challenges and risks of implementing and using big data and data analytics in an organization ✓ Activity-based-costing – cost drivers, calculation of costs per driver & per unit						

✓ Target costing – derive a target cost in manufacturing & service industry ✓ Life cycle costing – costs involved at different stages of life cycle ✓ Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; ✓ Environmental accounting – management of environmental costs – accounting for environment costs				
Module 2	**Advanced budgetary control and standard costing**			**10 sessions**
✓ Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets ✓ Quantitative analysis using high-low method ✓ Applying learning curve model ✓ Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances ✓ Performance analysis with variances – assigning the variances to the managers				
Module 3	**Pricing and decision-making techniques**			**10 sessions**
✓ Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs ✓ Cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario ✓ Resource optimization in light of limiting factors – single or multiple factors ✓ Make or buy decisions. ✓ Factors affecting pricing of product or services ✓ Price elasticity of demand – demand equation – calculate optimum selling price with MR = MC equation ✓ Pricing strategies such as skimming, penetration, differential, cost-plus pricing				
Module 4	**Performance analysis and divisional performance**			**15 sessions**
✓ Understand & apply financial & non-financial performance indicators (KPIs) ✓ Using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement ✓ Using Value-for-money approach for not-for-profit organizations ✓ Economy, efficiency & effectiveness approach ✓ Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) ✓ Impact of transfer pricing on divisional performance – methods of setting transfer prices				

Module 5	**Risk analysis in business decisions, behavioral considerations and Employability and technology**			**15 Sessions**
✓ Understand the risk & uncertainty in short term and their impact on business decisions ✓ Apply techniques of Maximax, maximin and minimax regret ✓ Use of expected value technique ✓ Decision tree ✓ Value of perfect & imperfect information ✓ Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact ✓ Illustrate how behavioral aspects affect the performance of an organization ✓ External considerations and the impact on performance.				
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method				
Text book • ACCA Study Material 2022-23 by Kaplan • Performance Management - Dr. C. Appa Rao • Performance Management - Soumendra Narain Bagchi				
Reference Books • Cost & Management Accounting Taxman Publications Pvt. Ltd. By N.S. Zed • Cost & Management Accounting Taxman Publications Pvt. Ltd. By Deepak Jain Cost and Management Accounting; Kalyani Publishers				
Content in this section should be mentioned as per the program grid. Topics relevant to development of **"ENTREPRENEURSHIP SKILLS":** Students shall be able to start their own business in rural India. Topics relevant to development of **" EMPLOYABILITY SKILL":** Students shall be able to understand the pulse of rural customer and match their need accordingly.				
Catalogue prepared by	Prof. Sowmyashree A			
Recommended by the Board of Studies on	6th BOS dt. 5th June 2025			
Date of Approval by the Academic Council	25th July 2025			

Specialization Courses

Course Code: CBS3069	Course Title: Strategic Business Reporting Course Type: Specialization Course	L- T- P- C	3	0	0	3
Version No.	1.0					
Course Pre-requisites	CBS1025 -Financial Accounting and CBS2040 -Financial Reporting					
Anti-requisites	None					
Course Description	The module requires you to establish your ability to make strategic business reporting decisions. The aim of the syllabus is to evaluate, discuss and apply the concepts, principles and practices that support the preparation and interpretation of corporate reports in various contexts including the ethical assessment of management’s stewardship and the information needs of a diverse group of stakeholders. The syllabus requires students to examine corporate reporting from a number of standpoints, not only from the point of view of the preparer of corporate reports but also from the perspective of a variety of different stakeholders such as investors and finance providers. The syllabus further requires the evaluation and assessment of the reporting decisions made by management and their implications for a range of stakeholders and any entities.					
Course Out Comes	On successful completion of the course the student will be able to : CO1 : Understand the importance of Conceptual Framework and discuss the importance of professional and ethical behaviour in corporate reporting CO 2 : Generate report on the financial performance and position of entities in the context of various accounting issues discussed in IAS/IFRS CO3 : Preparing consolidated financial statements which involve transactions with foreign group entities CO4 : Examine the implications of current issues in the context of social, environmental, national and international corporate financial reporting					

	CO5 : Examine and interpret the implications of changes in accounting regulations on financial reporting			
Course objective				
Course Content:				
Module 1	Ethical Code of Conduct and Conceptual Framework			9 Sessions
Conceptual Framework for financial reporting – Purpose and Objective, Nature of Qualitative characteristics of useful information - Role of prudence and substance over form - Financial statements and elements - Recognition and derecognition criteria - Selecting a measurement base - Presentation and Disclosure in financial statements. Approaches to accounting and ethics - Code of ethics and Conduct - Relevance & Importance of ethical & professional issues while complying with accounting standards, Ethics of Insider trading - Ethics in digital age -Impact of ethical and unethical behaviour – Consequences of not upholding ethical principles				
Module 2	Reporting of financial performance – Part I			9 Sessions
Criteria for revenue recognition, Accounting requirements relating to revenue earned from a contract with a customer, Recognition of contract costs as an asset, Revenue recognition in following situations: performance obligations satisfied over time, sale with a right of return, consignment arrangements, warranties, variable consideration, principal versus agent considerations and non-refundable up-front fees.				

Non-current tangible & intangible assets – Recognition, subsequent measurement and derecognition, Accounting for non-current assets held for sale, Accounting for Investment Properties, Accounting for borrowing costs, Government grants -Recognition and measurement of provisions & contingent liability/assets including onerous contracts, environmental provisions and restructuring provision - Accounting for events after reporting period.				
Module 3	Reporting of financial performance – Part II			9 Sessions
Share based payments (SBP) including equity settled and cash-settled SBP - Modifications, Cancellations and Settlements of SBP - Fair value measurement, principles of highest and best use - Most advantageous and principal market - Fair value Hierarchy – judgements required in selecting and applying accounting policies, accounting for changes in estimates and reflecting corrections of prior period errors – Preparing Interim financial reports – Reporting related party transactions Financial instruments (FI) - Initial recognition, subsequent measurement and derecognition of financial asset and liabilities - Reclassification of financial assets - Account for derivatives, and simple embedded derivatives Hedge Accounting and Hedge effectiveness - General approach to impairment of financial instruments Accounting for leases in books of lessee and lessor - Remeasurement of lease liability - Separation of lease contract - Exemption under lease accounting - Sale and leaseback transactions Employee benefits – Short term and long term, Accounting for defined contribution plans and defined benefit plans - Curtailments and Settlements, Asset Ceiling tests - Reporting requirements of small and medium-sized entities (SMEs) - Difference in reporting for a SME and full IFRS - Simplifications in SME standard.				

Module 4	Group financial statements			9 Sessions

Principle of business combination– identifying the acquirer & applying the control principle – cost of business combination – Principles of recognition & measurement of identifiable assets & liabilities in acquisition – Accounting for Goodwill and Non-controlling Interest (NCI) - Accounting principles relating to a business combination achieved in stages - Procedures to be used in preparing consolidated financial statements - Circumstances when group financials must be prepared and situations in which group accounting can be exempted –Preparing group financial statement including cash flows – Consolidating joint arrangements and associates.

Changes in group structure

Group accounting for discontinued operations and acquisition of subsidiary with a view to sale – Implications of changes in ownership interest and loss of control over subsidiary or significant influence over associates - Accounting for acquisition in stages – Disposal of entities with or without loss of control

Foreign currency transaction

Translation into functional currency and the presentational currency – Account for the consolidation of foreign operations, including subsidiaries, associates and joint arrangements, and their disposal

Module 5	Potential changes in accounting regulations and Interpretation of financial statements			9 Sessions

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures including earnings per share and additional performance measures (APM)- Impact of environmental, social, and ethical factors on additional performance measures – Importance of effective sustainability reporting – Integrated Reporting – Concept, Objective and How value is generated using six capitals - Importance and need of segmental information, Identification and Disclosure of segmental information - Emergence of non-financial reporting standards – Impact of environmental, social, and ethical factors on additional performance measures.

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

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

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

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

Text book

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

Reference book

- Financial Reporting and Financial Statement Analysis for Calcutta University - McGraw-Hill; First edition (30 January 2020) – Hanif and A. Mukherjee

• Global Financial Accounting and Reporting: Principles and Analysis - Cengage Learning EMEA (25 March 2006) – Peter Walton and Walter Aerts	
Content in this section should be mentioned as per the program grid. Topics relevant to development of "ENTREPRENEURSHIP SKILLS": Students shall be able to start their own business in rural India. Topics relevant to development of " EMPLOYABILITY SKILL": Students shall be able to understand the pulse of rural customer and match their need accordingly.	
Catalogue prepared by	Prof. Sowmyashree A
Recommended by the Board of Studies on	6th BOS dt. 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS3070**	**Course Title: Strategic Business Leader Course Type: Specialization Course**	**L- T- P- C**	3	0	0	3
Version No.	1.0					
Course Pre-requisites	CBS2038-Management Accounting and CBS2042-Performance Management					
Anti-requisites	None					
Course Description	Strategic Business Leader covers a blend of technical, ethical and professional skills. It tests the ability of the student to work in a stimulated real-life scenario. The syllabus brings together the core areas of Governance, Risk and Strategy, Leadership and Organisational control, change management as well as technical areas like data analytics.					
Course Out Comes	On successful completion of the course the student will be able to : CO1 : This paper aims for the student to understand the principles applicable to a business entity and recognize the ethical framework that managers need to adopt while discharging their duties. CO2 : This course identifies the various professional skills that a professional manager needs to acquire and apply along with the application of the knowledge, skills and expertise required to assess the business strategies and their impact on business performance. CO3 : This course objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management. CO4 : This course will help the student identify the technologies required for the business entity and use of data analytics for decision making. CO5 : This course will equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.					
Course objective						
Course Content:						
Module 1	**Governance and Leadership**					**9 sessions**

Agency Theory, principal agent relationship; rules v/s principles approach to governance; Role of institutional investors in governance systems; Public sector governance - Compare & contract the principles of governance in private sector, public sector, charitable trusts and NGOs ; Integrated reporting – guiding principles, and elements of six capitals; internal management systems; duties of directors, functions of the Board, composition & balance of the Board diversity; responsibility of the Board for risk management systems & internal control; Importance, purposes, roles & responsibilities of non-executive directors and the various committees within effective governance; Qualities of leadership – role of effective leadership, identify key leadership traits for successful formation and implementation of strategy and change management; Discuss the importance of leadership in defining and managing organisational culture; leadership qualities-key ethical and professional values underpinning governance; Analyse organisational culture, to recommend suitable changes using models like cultural web				
Module 2	**Strategy and Risk Management**			**9 sessions**
Concept of strategy – importance of strategy, strategic decisions, JSW – strategic management - strategic position, strategic choice and strategic action ; use of models like PESTLE, Porter's diamond , Porter's five forces, Value chain for strategic management. Identify organisation's capabilities and competencies in light of the strategic position assessment of these for sustaining competitive position, use of SWOT model to assess organisation's abilities to assess its capabilities; Identification, assessment & Impact; relationship between organisational strategy and risk management strategy, distinguish between strategic and operational risk, measurement of risk, framework of risk management systems , concepts of risk appetite and risk response, strategic & operational risks, assessing severity & probability of risk events, TARA framework for risk responses by management, monitoring of risks management strategies				
Module 3	**Technology and data analytics**			**9 sessions**
Use of mobile & cloud technology with their benefits & risks**,** cloud v/s owned hardware & software, use of big data & data analytics for strategy development, use of data analytics for decisions regarding product development, marketing & pricing, explain the value chain of E-business, IT systems security & control; Benefits of Machine learning and use of artificial intelligence to support strategic decisions and pursuit of corporate objectives.				
Module 4	**Financial Planning and Organisational control and audit**			**9 sessions**
Relationship between business strategy and financial objectives, developments in financial technology, alternative structures for finance function such as partnering, outsourcing, shared or global business services, role of fiancé function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques, Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control system – role of internal				

<table>
<tr><td colspan="5">control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting</td></tr>
<tr><td>Module 5</td><td>Change management</td><td></td><td></td><td>9 sessions</td></tr>
<tr><td colspan="5">Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldridge model and empowerment; Different types of strategic change & its implications – assess organization culture using Balogun & Hope Hailey’s contextual features – managing change using Lewin’s 3 stage model – assessing effectiveness of organizational processes &; change therein using Harmon’s process-strategy matrix – leading and managing change projects – post project reviews</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
● ACCA approved study material by Kaplan
● Strategic Management - Frank T Rothearmel, Himalaya Publications
● Corporate Governance – Marc Georgen</td></tr>
<tr><td colspan="5">Reference book
● Project Management – Prasanna Chandra
● Strategic Management and business policy - Globalisation, innovation and sustainability - Thomas L Wheelen and David Hunger</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Catalogue prepared by</td><td colspan="4">Ms. Monica</td></tr>
<tr><td>Recommended by the Board of Studies on</td><td colspan="4">6th BOS dt. 5th June 2025</td></tr>
<tr><td>Date of Approval by the Academic Council</td><td colspan="4">25th July 2025</td></tr>
</table>

Course Code: **CBS3071**	Course Title: **Advanced Audit and Assurance** Course Type: **Specialization Course**		L- T- P- C	**3**	**0**	**0**	**3**
Version No.	1.0						
Course Pre-requisites	CBS2041- Audit and Assurance						
Anti-requisites	None						
Course Description	The aim of Advanced Audit and Assurance is to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments						
Course Out Comes	On successful completion of the course the student will be able to : CO1 : Demonstrate the ability to work effectively and efficiently on assurance and other service engagement within a professional and ethical framework and develop the knowledge, competence, skepticism and skills of an auditor CO2 : Assess and recommend appropriate quality control policies and procedures in practice management and recognise the auditor's position in relation to the acceptance and retention of professional appointments CO3 : Identify and formulate the work required to meet the objectives of audit assignments; apply the International Standards on Auditing; evaluate findings and the results of work performed and draft suitable reports on assignments. CO4 : Identify and formulate the work required to meet the objectives of non-audit assignments. CO5 : Understand the current issues and developments relating to the provision of audit-related and assurance services.						
Course objective							
Course Content:							
Module 1	**Regulatory Environment & Professional and Ethical Consideration**						**9 sessions**

✓ International regulatory frameworks for audit and assurance services - the need for laws, regulations, standards and other guidance relating to audit, assurance and related services - the need for the legal and professional framework - the role of the audit committee and its impact on audit and assurance practice ✓ Money laundering - International methods for combatting money laundering - the scope of criminal offences of money laundering and how professional accountants may be protected from criminal and civil liability ✓ Laws and regulations - Compare and contrast the respective responsibilities of management and auditors concerning compliance with laws and regulations - the auditors' considerations of compliance with laws and regulations and plan audit procedures when possible non-compliance is discovered - how and to whom non-compliance should be reported – withdrawal from engagement ✓ Code of ethics - the fundamental principles and the conceptual framework approach - Identify, evaluate and respond to threats to compliance with the fundamental principles - the effectiveness of available safeguards - importance of professional scepticism in planning and performing an audit ✓ Fraud & error - response to circumstances which indicate a high risk of error or fraud - responsibilities of management and auditors for fraud and error - how, why, when and to whom fraud and error should be reported and the circumstances in which an auditor should withdraw from an engagement ✓ Professional Liability - circumstances in which professional accountants may have legal liability and the criteria that need to be satisfied for legal liability to be recognized - the factors to determine whether or not an auditor is negligent and discuss the auditor's potential liability in given situations - ways in which liability may be restricted				
Module 2	**Quality Management**			**9 sessions**
✓ Quality management – the principles and purpose of quality management of audit and other assurance engagements - elements of a system of quality management - Evaluate the system of quality management which is in place for a given firm and assess if appropriate quality management has been applied ✓ Advertising, tendering and obtaining professional work and fees - appropriateness of publicity material including the use of the ACCA logo - Outline the determinants of fee-setting - Discuss the ethical and other professional problems, for example, lowballing, involved in establishing and negotiating fees ✓ Professional appointments - matters to be considered and the procedures that an audit firm/professional accountant should carry out before accepting a specified new client/engagement or continuing with an existing engagement - Recognise the key issues that underlie the agreement of the scope and terms of an engagement with a client				
Module 3	**Planning and Conducting an audit of historical financial information**			**9 sessions**
✓ Planning, materiality and assessing the risk of material misstatement - Define materiality and performance materiality - Discuss and demonstrate the use of analytical procedures - Evaluate and prioritise business risks, audit risks and risks of material misstatement - Interpret the results of analytical procedures - Evaluate the results of planning and risk assessment procedures -				

<table>
<tr><td colspan="5">importance of the auditor gaining an understanding of the entity - how transnational audits may differ from other audits of historical financial information
✓ Evidence & Testing - Identify and describe audit procedures including substantive and tests of control - Assess and describe how IT can be used to assist the auditor - Evaluate and interpret the results of data analytics tools - specific audit problems and procedures concerning related parties
✓ Audit procedures - appropriate audit procedures relating to inventory, non current assets, intangibles, financial instruments, leases, impairment, employee benefits etc.
✓ Using the work of others – Expert – Internal Auditor – Outsourced functions to service organizations
✓ Group Audits - specific matters to be considered before accepting appointment as group auditor - the matters specific to planning an audit of group financial statements - how the group auditor should evaluate the audit work performed by a component auditor</td></tr>
<tr><td>Module 4</td><td>Completion review and reporting</td><td></td><td></td><td>9 sessions</td></tr>
<tr><td colspan="5">✓ Subsequent events and going concern - Design audit procedures to identify subsequent events – Evaluate indicators that the going concern basis may be in doubt and recognise mitigating factors - Recommend audit procedures, or evaluate the evidence that might be expected to be available and assess the appropriateness of the going concern basis - Assess the adequacy of disclosures in financial statements relating to going concern
✓ Completion and final review - Apply analytical procedures - Evaluate the use of written representations
✓ Audit Reports - Determine the form and content of an auditor’s report - assess the appropriateness of the contents of an auditor's report - Recognise and evaluate the factors to be taken into account when forming an audit opinion in a given situation - Assess whether or not a proposed audit opinion is appropriate - Explain the implications for the auditor’s report on the financial statements of an entity - the use of an emphasis of matter paragraph, other matter paragraph and KAM disclosure</td></tr>
<tr><td>Module 5</td><td>Other assignments</td><td></td><td></td><td>9 sessions</td></tr>
<tr><td colspan="5">✓ Audit-related and assurance services - the nature of audit-related services, the circumstances in which they might be required and the comparative levels of assurance provided - the main categories of assurance services that audit firms can provide - the level of assurance (reasonable, high, moderate, limited, negative) for an engagement depending on the subject matter evaluated
✓ Specific assignments - Due diligence, Review of interim financial information, Prospective financial information, Forensic audits
✓ The audit of social, environmental and integrated reporting
✓ The audit of performance information (pre-determined objectives) in public sector (INT syllabus only)
✓ Auditing aspects of insolvency (UK Syllabus only)</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 books
● Advanced Audit and Assurance: Kaplan Publishing</td></tr>
</table>

● Advanced Audit and Assurance: BPP learning media
Reference books ● Advanced Audit and Assurance: Emile Woolf International ● S. K Basu: Auditing principles and Techniques, Pearson Education ● Aruna Jha: Elements of Auditing, Taxmann
Content in this section should be mentioned as per the program grid. Topics relevant to development of **"ENTREPRENEURSHIP SKILLS":** Students shall be able to start their own business in rural India. Topics relevant to development of **" EMPLOYABILITY SKILL":** Students shall be able to understand the pulse of rural customer and match their need accordingly.

Catalogue prepared by	Dr. Amit Saha
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: **CBS3072**	Course Title: **Advanced Financial Management** Course Type: **Specialization Course**			L- T-P- C	**3**	**0**	**0**	**3**
Version No.	1.0							
Course Pre-requisites	CBS1027- Financial Management							
Anti-requisites	None							
Course Description	This course aims at providing the requisite knowledge related to management of working capital, arranging for the required amount of funds from different sources of finance and deciding the optimum capital structure.							
Course Out Comes	On successful completion of the course the students shall be able to: CO1: Understand the principles and advanced concepts used in financial management CO2: Ability to find out the best course of action among several financial options CO3: Apply financial concepts and principles in overall management of an enterprise CO4: Manage short-term resources of a business firm CO5: Analyze the financial management decisions taken in the Public Sector Undertakings							
Course objective	The objective of the course is to familiarize the learners with the concepts of **Advanced Financial Management and** attain **Employability** through **Problem Solving Methodologies.**							
Course Content:								
Module 1	**Elements of Finance**	**Type of class activity**	Specifically mention the class activity	**11 Sessions**				
Equity/Ordinary Shares: Fundamentals of Equity Shares; and Issue Procedures; Term Loans, Debentures / Bonds and Securitization: Terms Loans; Debentures/Bonds/Notes; and Securitization; Hybrid Financing Instruments: Preference Share Capital; Convertible								

<table>
<tr><td colspan="5">Debentures/ Bonds; Warrants; and Options; Venture Capital Financing: Theoretical Framework; and Indian Venture Capital Scenario; Lease Financing and Hire-Purchase Finance: Lease Financing; and Hire Purchase Finance.</td></tr>
<tr><td>Module 2</td><td>CAPITAL STRUCTURE THEORIES.</td><td>Type of class activity</td><td>Lecture</td><td>12 Sessions</td></tr>
<tr><td colspan="5">Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems.</td></tr>
<tr><td>Module 3</td><td>Business Valuation</td><td>Type of class activity</td><td>Lecture</td><td>11 Sessions</td></tr>
<tr><td colspan="5">Business Valuation: Conceptual Framework of Valuation; Approaches/Methods of Valuation; and other Approaches to Value Measurement; Option Valuation: Concept and Types of Options; Option Payoffs; Call Option Boundaries; Factors Influencing Option Valuation; and The Black-Scholes Option Pricing Model.</td></tr>
<tr><td>Module 4</td><td>Corporate Restructuring</td><td>Type of class activity</td><td>Lecture</td><td>11 Sessions</td></tr>
<tr><td colspan="5">Corporate Restructuring: Conceptual Framework; Financial Framework; Tax Aspect of Amalgamation; Merger and Demergers; Legal and Procedural Aspects of Mergers/Amalgamations and Acquisition/Takeovers; and other forms of Corporate Restructuring; Financial Management of Public Sector Undertakings (PSUs): Peculiarities of PSUs with Focus on Accounting and Finance; Financial Decisions in PSUs; Memorandum of Understanding (MoU) in PSUs; and Disinvestment in Public Sector Enterprises</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:
1. Project Work
2. Case Based Assignment</td></tr>
<tr><td colspan="5">Reference
Text book
1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2020.
2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2020.</td></tr>
</table>

Reference 1. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002 **PU library link** **Paste the link of reference articles from KNIMBUS as per the course content. (Two links mandatory)** **E resources:** **https://onlinecourses.nptel.ac.in/noc20_mg31/preview** **https://www.careers360.com/university/indian-institute-of-technology-kharagpur/corporate-finance-certification-course**
Topics relevant to EMPLOYABILITY : 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

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.					

	11. The ability to follow standard test procedures. 12. An awareness of the need to observe safety precautions. 13. To judge magnitudes without actual measurement.
Course Out Comes	On successful completion of the course the students shall be able to: 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.
Course Content:	

Module 1	Foundations of Accounting Software	Assignment		15 Sessions

- 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.

Module 2	Core Operations in Tally ERP 9	Assignment		15 Sessions

- 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:

o Hands-on: Recording transactions for a sample business. o 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.							
Course Outcomes	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)							
Course objective	The objective of the course is to familiarize the learners with the concepts of Advanced Accounting and attain Employability through Problem Solving Methodologies.							
Course Content:								
Module 1	**Accounts of Banking companies**	**Participative learning**	**Group presentation on the provisions of banking regulation act 1949**	**10 Sessions**				
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)				
Module 2	**Accounts of insurance companies**	**Participative learning**	**Group discussion on accounting concepts of insurance companies**	**11 Sessions**
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				
Module 3	**Inflation accounting**	**Experiential Learning**	**Preparation of inflation account**	**12 Sessions**
Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).				
Module 4	**Investment accounting**	**Participative Learning**	**Case study analysis on an organization's investment accounts**	**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: Describe 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

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

Reference

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

PU library link

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

E resources:

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

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

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**	**Group Discussions**		**11Sessions**

	(CO4 & CO5)			

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	

Course Code: **CBS3061**	Course Title: **Accounting Information Systems** 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 provides an overview basic of concepts and services contents of Accounting and Information systems in an organization. It is targeted at the future managers who are expected to understand the business and accounts implication of Information System. The course focuses on how information technology can be applied to improve their organization.					
Course Out Comes	On successful completion of the course the students shall be able to: 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)					
Course objective	The objective of the course is to familiarize the learners with the concepts of **Accounting Information System and** attain **Employability** through **Problem Solving Methodologies.**					
Course Content:						

Module 1	**INTRODUCTION TO INFORMATION SYSTEM**	Article Review	Data and Information	**11 Sessions**
The Information Environment **-** What Is a System? An Information Systems Framework, AIS Subsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure **-** Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function. Evolution of Information System Models **-** The Manual Process Model, The Flat-File Model, The Database Model, The REA Model, Accountants as System Designers, Accountants as System Auditors				
Module 2	**TRANSACTION PROCESSING**	Discussion	Transaction Cycles	**11 Sessions**

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

T2**.** Information system & Computers, R G Saha Himalaya Publishing House
Reference Financial Information Systems William R. Welke Management Information System. Gagan Varshney **PU library link** **https://presiuniv.knimbus.com/user#/home** https://presiuniv.knimbus.com/openFullText.html?DP=https://www.emerald.com/insight/content/doi/10.1108/JIUC-04-2020-0005/pdfplus/html https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/978-1-78714-315-920161001/full/html **E resources:** **NPTEL, SWAYAM, MOOC courses, reference link related to the course can be mentioned in this section.**
Topics relevant to EMPLOABILITY : 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.					

<table>
<tr><td></td><td colspan="4">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	6th 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:				
1. **NSE/BSE Derivatives Data** (live contracts and prices) 2. **Option payoff calculators and simulators.** 3. **Bloomberg/Trading View** (for price analysis and strategies – conceptual exposure) 4. **Excel-based modelling** for payoff structures and strategy visualization 5. **Risk exposure matrices** (used in banks and corporates)				
Text Book(s): • John C. Hull – *Options, Futures and Other Derivatives*, Pearson Education.				
Reference Book (s):				

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

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

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

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

Catalogue prepared by	Dr. Akhil Menon
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,								

<table>
<tr><td colspan="5">options, swaps, Foreign Exchange Market – Currency trading basics, Retail investors, institutional investors, Banks, NBFCs, mutual funds, insurance companies, role of stockbrokers, depositories, clearing houses</td></tr>
<tr><td>Module 2</td><td>Financial Services</td><td></td><td>Understand</td><td>11 sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 3</td><td>Mutual Funds</td><td></td><td>Understand Apply</td><td>11 sessions</td></tr>
<tr><td colspan="5">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</td></tr>
<tr><td>Module 4</td><td>Allied Financial Services</td><td></td><td>Understand</td><td>12 sessions</td></tr>
<tr><td colspan="5">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)</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">Reference

Text book

4. M Y Khan, “Financial Services”, TMH, 7th edition

5. Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition</td></tr>
<tr><td colspan="5">Reference

1. Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI, Eastern Economy Edition.</td></tr>
</table>

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.					

<table>
<tr><td></td><td colspan="4">Overall, the course equips students for roles in finance, investment banking, consulting, and corporate strategy.</td></tr>
<tr><td>Course Out Comes</td><td colspan="4">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.</td></tr>
<tr><td>Course Objective:</td><td colspan="4">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.</td></tr>
<tr><td>Course Content:</td><td colspan="4"></td></tr>
<tr><td>Module 1</td><td>Overview of Business Valuation</td><td>Case let of Equity Interest value</td><td></td><td>12 Sessions</td></tr>
<tr><td colspan="5">Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value).</td></tr>
<tr><td>Module 2</td><td>Purpose of Valuation</td><td>Case Analysis on Sun Pharmaceutical acquires Ranbaxy</td><td>Case Study on CMC merges with TCS</td><td>9 Sessions</td></tr>
<tr><td colspan="5">Mergers & Acquisition, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension.</td></tr>
<tr><td>Module 3</td><td>Business Valuation Methods</td><td colspan="2">Case Study on Business Valuation Methods</td><td>12 Sessions</td></tr>
<tr><td colspan="5">Business Valuation Methods: Discounted Cash Flow Analysis (DCF), Dividend Discount Model, Comparable transactions method; Comparable Market Multiples method.</td></tr>
</table>

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	06th, BOS dt. 05/06/2025
Date of Approval by the Academic Council	25th July 2025

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	6^{th} BOS dt. 5^{th} June 2025
Date of Approval by the Academic Council	25th 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: **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

<table>
<tr><td>Course Code: ENG1901</td><td colspan="2">Course Title: Essentials of Communication
Course Type: Ability Enhancement 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 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.</td></tr>
<tr><td>Course Out Comes</td><td colspan="7">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.</td></tr>
<tr><td colspan="8">Course Content:</td></tr>
<tr><td>Module 1</td><td>Language, Perception, and Culture</td><td>Cultural Lens Mapping</td><td colspan="3">Interpret Perspectives</td><td colspan="2">8 Classes</td></tr>
<tr><td colspan="8">Topics:
Language and thought: Linguistic relativity
Language and identity: Gender, culture, community
Semiotics: How meaning is constructed
Cultural codes and communication norms</td></tr>
</table>

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

Course Objective	The main course objective is 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: 1. Generating Meaning: Inferencing from language cues 2. Business Vocabulary 3. Incidental Vocabulary 4. Business Crossword Puzzle: Solving a business vocabulary puzzle from clues				
Module 2	Writing	Assignment	Business Correspondence	**7 Classes**
Topics: 2.1. Business Language Etiquettes 2.2. Business Correspondence: PAIBOC 2.2. Business Circulars: Importance and Characteristics of Circulars. 2.3. Business Reports: Types, Importance, and Characteristics of Business Reports.				
Module 3	Business in the Digital World	Assignment	Podcast/Jingles/Digital Portfolio	**7 Classes**
Topics: 3.1. Web Content Development. 3.2. Language in Brand Identity 3.3. Cognitive Biases and Communication				
Module 4	Business in a Diverse World	Activity	Case Study/Interview/Debate	**11 Classes**
Topics:				

4.1. Intercultural and Cross-Cultural Communication
4.2. Misinformation
4.3. Ethics and Diversity
4.4. Negotiation and Conflict Resolution

Module 5	Business Speaking	Activity	Role Playing	**11 Classes**

Topics:
5.1. Effective Meetings
5.2. Meeting Agendas
5.3. Meeting Etiquette: Online Vs Offline
5.4. Meeting Minutes
5.5. Asking and Responding to Questions

Assignment proposed for this course

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

References,

1. Guffey, Mary Ellen, and Dana Loewy. *Business Communication: Process and Product*. 9th ed., Cengage Learning, 2018.
2. Corballis, Tony. *Essential English for Business Communication*. 1st ed., Cambridge University Press, 2002.
3. Thill, John V., and Courtland L. Bovee. *Excellence in Business Communication*. 13th ed., Pearson, 2021.
4. Ramsey, Jon R. *Business Writing Scenarios: Writing from the Inside*. Wadsworth Publishing, 2013.
5. Kissane, Erin. *The Elements of Content Strategy*. A Book Apart, 2011.
6. Miller, Donald. *Building a StoryBrand: Clarify Your Message So Customers Will Listen*. HarperCollins Leadership, 2017.
7. Cialdini, Robert. *Pre-Suasion: A Revolutionary Way to Influence and Persuade*. Simon & Schuster, 2016.
8. Neuliep, James W. *Intercultural Communication: A Contextual Approach*. 8th ed., SAGE Publications, 2020.
9. Page, Scott E. *The Diversity Bonus: How Great Teams Pay Off in the Knowledge Economy*. Princeton University Press, 2017.
10. Patterson, Kerry, et al. *Crucial Conversations: Tools for Talking When Stakes Are High*. 2nd ed., McGraw-Hill Education, 2021.
11. *Running Meetings: Expert Solutions to Everyday Challenges*. Harvard Business Review Press, 2016.
12. Griffin, Jack. *How to Say It at Work: Putting Yourself Across with Power Words, Phrases, Body Language, and Communication Secrets*. Prentice Hall Press, 2008.
13. Parker, Priya. *The Art of Gathering: How We Meet and Why It Matters*. Riverhead Books, 2018.
14. Course Material, PPT and Videos by the Instructor.

Topics relevant to SKILL DEVELOPMENT: While the course as a whole emphasizes enhancing business communication skills, special focus is given to activities like role-playing, digital portfolio creation, and case study analysis, fostering advanced skills in professional writing, critical thinking, and effective verbal communication through immersive and participative learning methodologies.	
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.			
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:** 1. Identify Alphabets and few words with phonetic sound in Kannada language for social interaction and basic reading capacity. 2. Differentiate the nuances of basic Kannada vocabulary to know about others perspectives. 3. Use simple kannada in the different contexts. 4. Recognize the Regional Language and Culture. Express Kannada language for social interaction and basic reading capacity.		
Course Content:	The course contents 5 modules with 2 credit. Those modules are mentioned below.		

Module 1	**Alphabet –Varnamale,**	**Assignment and activities related to the phonetics.**	**Listening and Pronouncing letters with phonetic**	**No. of classes 6**
***Alphabet** –Varnamale,				

***vowels**-Short vowels,Long vowels, Pronunciation of vowels,writing vowels ***Consonants**,(vyanjanagalu)-classified consonants, unclassified consonants, pronunciation of consonants, Unseparated (alpa praana), Aspirated (mahaapraana),Nasals(anunaasika), ***Origin of sound**				
Module 2	**Kannada Alphabets, simple words and sentence Writing**	**Writing Practice / Assignment**	**Recognizing kannada Letters and writing**	**No. of classes 4**
Kannada Alphabets – Writing ***Simple kannada words.** ***Simple kannada sentences**				
Module 3	**Parts of Speech**	**Pronunciation Practice**	**Vocabulary Practice to remember the words, Translation and transliteration**	**No. of classes 8**
Parts of Speech- 1. Nouns 2. Pronoun 3. Adjective 4. Verbs 5. Adverbs 6. Prepositions 7. Conjunctions 8. Interjections				
Module 4	**TENSES & GENDER**	**Assignment**	**Speaking Listening Practice conversation**	**No. of classes 8**
*Tenses – Types and Examples *Genders – Types and Examples * Simple sentences using tense and gender				
Module 5	**SAMBHASHANE (CONVERSATION)**	**Assignment/self-introduction activity/model conversation 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: 1. Kannada Kali – Lingadevaru Halemane, Publication – Publication Division, Prasaranga Kannada University, Hampi, Vidyaranya-583276. 2002 2. Kannada Kirana – Publication – Bangalore Institute of Languages, Bangalore560008.2012 3. Spoken Kannada – Kannada Sahitya Parishattu, Pumpa Mahakavi Road, Chamrajpet, Bangalore-560018. 2018 **Web sources** 1. **https://kptcl.karnataka.gov.in/storage/pdf-files/KAN-DEP-EXM-STDY-MTLS/Part%2001%20-%20Spoken%20Kannada.pdf** 2. **https://dtek.karnataka.gov.in/storage/pdf-files/CDC/balake%20kannada-1.pdf**

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.		

<table>
<tr><td>COURSE OUTCOME:</td><td colspan="4">1. With an understanding of the content, students will be better able to act in accordance with the new time and grow personally during the adjustment period.
2. With an attention to social, political, economic, religious, cultural, folk, and gender issues comes sense of equality among students. Also, it develops the spirit of discussion on such matters.
3. It enhances personal abilities by teaching commercial business ideas as well as agriculture and information technology. And it improves the probability of bringing together learned subjects with life-related issues.
4. It tells and promotes patience and humanity in dealing with all forms of emotions that arise in modern life.</td></tr>
<tr><td>TEACHING TOPICS</td><td colspan="4">This subject contains 3 modules. Those are story, Article and translation, vachana(poem).</td></tr>
<tr><td>Module 1</td><td>Poem</td><td>Reading clearly with intonation.</td><td>Listing good lyrics in poetry recitals and film songs</td><td>3 Classes</td></tr>
<tr><td colspan="5">1.1 Dr. Sheeladevi S Malimath - Vidhi</td></tr>
<tr><td>Module – 2</td><td>Article</td><td>Discussion, Question Method</td><td>A healthy debate on ideological issues</td><td>7 classes</td></tr>
<tr><td colspan="5">Sanchalana tandide company masoode
Jaahiraatugalu</td></tr>
</table>

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 :

1. Samagra kannada saahitya charitre: Samputa – 5, Bhaaga – 2, Honnu Siddartha. C.B, Mamata Giriraaja(sampadakaru), Bengaloru vishvavidyalaya, Adhyayana Kendra, Bengalore.2014

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

	CO1: Identify the basics of French Grammar, vocabulary and Conjugation. **CO2: Apply** the basic strategies of listening, reading, speaking and writing skills. **CO3: Use** of French on everyday topics such as greetings, personal information, time and schedule. **CO4: Practice** conversations in French with peer speakers in different situations.			
Course Content:	Learning Basic French Skills			
Module 1	**Greetings and introducing yourself**	Assignment	Memory Recall-based	**6 Sessions**
Communication Objectives: Greetings, how to welcome someone, introducing yourself, and asking the same information to another person. Grammar: Construction of a sentence, Affirmative sentence, Mas or Fem noun, Adjectives, Present tense Vocabulary: Days of the weeks and the Months, Time, Nationality, Profession Culture: The art of introducing oneself politely in French Usage of audio-visual files				
Module 2	**Expressing likes/dislikes and introducing someone**	Assignment	Memory Recall-based assignment	**6 Sessions**
Communication Objectives: How to express what you like and dislike, How to describe someone, Grammar: Negative form, singular and plural. Vocabulary: Family, Animals Culture: The polite way to address people in French				
Module 3	**Inviting someone and asking questions**	Group discussions	Practice conversations	**9 Sessions**
Communication Objectives: How to invite someone, accept or refuse the invitation. How to ask for information, giving information Grammar: Future tense, Interrogation. Culture: The art of accepting and declining an invitation politely in French Vocabulary: Places, Activities, Question words				
Module 4	**Making a reservation and giving directions**	Group discussions	Practice conversations	**9 Sessions**
Communication Objectives: How to make a reservation, How to ask for directions, Grammar: future tense, Imperative tense Vocabulary: Reservation, Directions, Mapping Culture: The art of asking for information and giving directions formally in French				
Targeted Application & Tools that can be used:				
Project Work/ Assignment:				
1. Assignment: Students need to speak and write an introduction.				

2. Oral and Written Presentation: There will be a group presentation, where the students will be given a topic. They will have to present and discuss their topic. **3. Project Work**: During the last module, students will have to write a dialogue based on the themes of the modules, in groups. Students will submit a hardcopy and a softcopy (pdf, video)	
Text Book 1. Saison 1 - - Méthode de Français--- Niveau A1 (Didier, 2015) 2. Festival 1- - Méthode de Français--- Niveau A1 (CLE International, 2005)	
References Supplementary learning materials designed by the instructor	
Topics relevant to the development of the French language with communication and employability Skills through participative learning techniques: Foreign language proficiency and intercultural competence by active and participatory teaching methods.	
Catalogue prepared by	**Dr. Linda Barbara Foote**
Recommended by the Board of Studies on	**6th Board of Studies conducted on 5th June 2025**
Date of Approval by the Academic Council	25th July 2025

Skill Enhancement Courses

Course Code: CBS1023	Course Title: Spreads Sheets for Business Course type: Skill Enhancement Course	L-T-P-C	1	1	2	3
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					
Course Description	The course is conceptual and practical in nature, it focuses on providing a theoretical insight about excel functions and its application through excel worksheets. Students will be able to perform excel functions and prepare visual reports after the completion of the course.					
Course Outcomes	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			5 Sessions
Topics: Excel Introduction - An overview of the screen, navigation and basic spreadsheet concepts , Various selection techniques , Shortcut Keys. Customizing Excel , Customizing the Ribbon , Using and Customizing AutoCorrect , Changing Excel's Default Option. Using Basic Functions , Using Functions – Sum, Average, Max,Min, Count, Counta , Absolute, Mixed and Relative Referencing. Formatting and Proofing , Currency Format , Format Painter , Formatting Dates , Custom and Special Formats , Formatting Cells with Number formats, Font formats, Alignment, Borders, etc ,Basic conditional formatting.				
Module 2	Mathematical functions in Excel			5 Sessions
Mathematical Functions - SumIf, SumIfs CountIf, CountIfs AverageIf, AverageIfs, Nested IF, IFERROR Statement, AND, OR, NOT Protecting Excel , File Level Protection , Workbook, Worksheet Protection Text Functions , Upper, Lower, Proper , Left, Mid, Right , Trim, Len, Exact , Concatenate , Find, Substitute. Date and Time Functions , Today, Now ,Day, Month, Year , Date, Date if, DateAdd , EOMonth, Weekday Advanced Paste Special Techniques , Paste Formulas, Paste Formats , Paste Validations , Transpose Tables				
Module 3	Excel chart and functions			5 Sessions
Excel charts and functions - New Charts, Auto complete a data range and list, Quick Analysis Tool, Smart Lookup and manage Store. Sorting and Filtering, Filtering on Text, Numbers & Colors , Sorting Options. Printing Workbooks, Setting Up Print Area, Customizing Headers & Footers, Designing the structure of a template, Print Titles –Repeat Rows / Columns.				
Lab Experiments Mathematical functions of Excel Formatting functions of excel				

Advanced Paste Special Techniques Data and chart creation in excel Excel dashboard	
Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method	
Reference Adam Ramirez (Author), Excel Formulas and Functions 2020: The Step-by-Step Excel Guide with Examples on How to Create Powerful Formulas: 1 (Excel Academy) Paperback – 21 June 2020 Text book Bryan Crosland Excel: Simple Excel Functions: Master Excel Functions from Basic to Advanced Kindle Edition.	
PU library link Not Applicable E resources: https://nptel.ac.in/courses/110106064	
Topics relevant to SKILL DEVELOPMENT : Skill Development through Experiential Learning . This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Chaitra
Recommended by the Board of Studies on	6th Board of Studies conducted on 5th June 2025
Date of Approval by the Academic Council	25th July 2025

Course Code: **CBS2035**	**Course Title: Advanced Spreadsheets** **Type of Course: Skill Enhancement Course**	**L- T- P - C**	**1**	**1**	**2**	**3**
Version No.	1.0					
Course Pre-requisites	CBS2035 – Spreadsheets for Business					
Anti-requisites	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 objective	The objective of the course is to familiarize the learners with the concepts of Fundamentals of Business Analytics and attain Skill Development through Experiential Learning.					
Basic skill sets required for the laboratory:	The students shall be able to develop: An attitude of enquiry. Confidence and ability to tackle new problems. Ability to interpret events and results. Ability to work as a leader and as a member of team. Assess errors and eliminate them. Observe and measure physical phenomenon. Write Reports. Select suitable equipment, instrument and materials. Locate faults in systems. Manipulative skills for setting and handling equipment. The ability to follow standard test procedures.					

	An awareness of the need to observe safety precautions. To judge magnitudes without actual measurement.			
Course Outcomes	On successful completion of the course the students shall be able to: CO1: Apply logical functions such as IF, Nested IF, and IFERROR for effective data analysis. CO2: Use lookup functions including VLOOKUP, HLOOKUP, INDEX, and MATCH to retrieve and manage data efficiently. CO3: Analyze datasets using advanced Excel tools such as What-If Analysis, Goal Seek, and Solver for decision-making. CO4:Interpret data using Pivot Tables, charts, and slicers to generate meaningful business insights. CO5: Prepare dashboards integrating advanced formulas, data validation, and visualization tools for business reporting.			
Course Content:				
Module 1	Analysis using Excel	Assignment	Functions and syntax	20 Sessions
What If Analysis, Goal Seek, Scenario Analysis, Data Tables (PMT Function), Solver Tool Logical Functions, If Function, How to Fix Errors – if error, Nested If, Complex if and or functions Data Validation, Number, Date & Time Validation, Text and List Validation, Custom validations based on formula for a cell, Dynamic Dropdown List Creation using Data Validation – Dependency List				
Module 2	Look up functions	Assignment	Data Analysis	20 Sessions
Lookup Functions, Vlookup / HLookup, Index and Match, Creating Smooth User Interface Using Lookup, Nested VLookup, Reverse Lookup using Choose Function, Worksheet linking using Indirect, Vlookup with Helper Column				
Module 3	Data Visualization through excel	Assignment	Group presentations	20 Sessions
Pivot Tables, Creating Simple Pivot Tables , Basic and Advanced Value Field Setting, Classic Pivot table, Choosing Field , Filtering PivotTables , Modifying PivotTable Data, Grouping based on numbers and Dates , Calculated Field & Calculated Items , Arrays Functions , What are the Array Formulas, Use of the Array Formulas, Basic Examples of Arrays (Using ctrl+shift+enter) , Array with if, mid functions				

formulas., Array with Lookup functions., Advanced Use of formulas with Array. Charts and slicers, Various Charts i.e. Bar Charts / Pie Charts / Line Charts, Using SLICERS, Filter data with Slicers, Manage Primary and Secondary Axis. Excel Dashboard, planning a Dashboard Adding Tables and Charts to Dashboard, Adding Dynamic Contents to Dashboard
List of Laboratory Tasks: Experiment No 1: What If Analysis, Goal Seek, Scenario Analysis, Data Tables (PMT Function), Solver Tool Experiment No 2: Logical Functions, If Function, How to Fix Errors – if error , Nested If Experiment No 3: Complex if and or functions Data Validation , Number, Date & Time Validation, Text and List Validation Experiment No 4: Custom validations based on formula for a cell, Dynamic Dropdown List Creation using Data Validation – Dependency List Experiment No 5: Look up functions Experiment No 6: Look up functions Experiment No 7: Data Visualization through excel Experiment No 8: Data Visualization through excel Experiment No 9: Data Visualization through excel
Targeted Application & Tools that can be used: 1. The course will find its application across varied areas viz. Financial Analysis & Budgeting, Business Intelligence & Reporting, Data Analysis & Decision Making , HR & Workforce Management , Sales & Marketing , Academic and Research Applications , Operations and Inventory Management and Project Management.
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course: Preparation of HR/Marketing / Finance/Sales dashboard
Text book William L. Fischer Excel: QuickStart Guide - From Beginner to Expert (Excel, Microsoft Office) Paperback – May 7, 2016
References Michael Alexander (Author), Richard Kusleika (Author), John Walkenbach (Author) (2018), Excel 2019 Bible Paperback – 4 December

Online learning resources: https://onlinecourses.nptel.ac.in/noc21_ge21/preview https://support.microsoft.com/en-us/excel https://www.coursera.org/specializations/excel
Topics relevant to SKILL DEVELOPMENT : Pivot Table for Skill Development through Experiential Learning Techniques. This is attained through assessment component mentioned in course handout.

Catalogue prepared by	Dr. Nandita Malini Barua
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: **CBS2036**	**Course Title: Financial Data Modelling** **Type of Course: Skill Enhancement 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**

<table>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 2</td><td>Financial Statement Analysis(CO2)</td><td>Assignment</td><td>Case Study</td><td>04 Sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td>Module 3</td><td>Modelling Techniques(CO3)</td><td>Case-Based Analysis</td><td>Present industry-specific ratios and DuPont analysis case studies.</td><td>03 Sessions</td></tr>
<tr><td colspan="5">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).</td></tr>
<tr><td>Module 4</td><td>Excel For Financial Analysis(CO4 &CO5)</td><td>Hands-On Practice</td><td>Guiding students through advanced Excel functions and formulas for practical financial modelling tasks</td><td>05 Sessions</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td colspan="5">List of Laboratory Tasks:
Experiment No 1: Building a Basic Financial Model
Experiment No 2: Preparing Financial Statements from Trial Balance</td></tr>
</table>

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**	**C**	**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 Out Comes (COs)	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	1. To offer practical exposure to business and organizational environments 2. To apply theoretical knowledge from classroom learning in a work setting 3. To cultivate professional skills like teamwork, communication, and adaptability 4. To enable reflective learning through structured reporting and presentations
Expected Deliverables:	• **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><th>Component</th><th>Weightage</th></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: **CBS7001**	**Course Title:** Project **Course type:** Skill Enhancement Course	**C**				**4**
Version No.	1.0					
Course Pre-requisites	None					
Anti-requisites	None					

Course Description	The Project course is designed to allow students to apply theoretical knowledge and analytical skills to a real-world business challenge or research theme within their area of specialization (e.g., marketing, finance, HR, operations, international business). Students will work under faculty mentorship to develop a structured project that demonstrates understanding, application, and synthesis of course content through primary/secondary research, data analysis, and professional reporting.
Course Out Comes	Upon successful completion of the project, students will be able to: • **CO1:** Formulate and articulate a well-defined business problem or objective • **CO2:** Apply appropriate business frameworks and methodologies to address the problem • **CO3:** Conduct structured research and/or data analysis • **CO4:** Present findings through a professional report and oral presentation
Course objective	1. To apply domain-specific concepts to real-world or simulated problems 2. To engage in systematic inquiry using research and analytical techniques 3. To develop skills in business report writing, data interpretation, and presentation 4. To foster independence, responsibility, and professionalism in project execution
Expected Deliverables:	• Approved Project Proposal • Project Report (approx. 40–60 pages) • Executive Summary • Presentation Slides (10–15 slides) • Weekly Progress Log (signed by faculty mentor)
Evaluation Components:	<table><tr><th>Component</th><th>Weightage</th></tr></table>

	<table><tr><td>Project Proposal & Planning (Report)</td><td>10%</td></tr><tr><td>Research/Data Collection(Report)</td><td>20%</td></tr><tr><td>Analysis & Interpretation (Report)</td><td>20%</td></tr><tr><td>Faculty Feedback</td><td>20%</td></tr><tr><td>Viva/Presentation</td><td>30%</td></tr></table>
Catalogue prepared by	
Recommended by the Board of Studies on	4th Board of Studies, 11th July, 2024
Date of Approval by the Academic Council	25th July 2025

Value Added Courses

Course Code: **PPS4002**	Course Title: **Aptitude Training** 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. **CO**3: **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 Ability	Assignment	Bloom's Level : Application	**02 Hours**
Topics: Introduction to Aptitude, working of Tables, Squares, Cubes				
Module 2	Logical Reasoning	Assignment	Bloom's Level : Application	**18 Hours**
Topics: Linear & Circular Arrangement Puzzle, Coding & Decoding, Blood Relations, Directions, Ordering and Ranking, Clocks and Calendars, Number Series, Wrong number series, Visual Reasoning				

Targeted Application & Tools that can be used: Application area: Placement activities and Competitive examinations. Tools: LMS
Text Book 1. Quantitative Aptitude by R S Aggarwal 2. Verbal & Non-Verbal Reasoning by R S Aggarwal
References

1. www.indiabix.com 2. www.youtube.com/c/TheAptitudeGuy/videos
Topics relevant to Skill development: Quantitative and reasoning aptitude for Skill Development through Problem solving Techniques. This is attained through assessment component mentioned in course handout.

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

Course Code: **PPS3018**	Course Title: **Preparedness for Interview** Type of Course: **VAC**	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: 1. TED Talks 2. You Tube Links 3. Role Play activities				
Project work/Assignment: Mention the Type of Project /Assignment proposed for this course : Continuous Individual Assessment				
The Topics related to Skill Development: Art of Presentation and Group Discussion for Skill Development through Participative Learning Techniques. This is attained through assessment Component mentioned in course handout.				
Catalogue prepared by	**Faculty of L&D**			
Recommended by the Board of Studies on	**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:			

1. TED Talks 2. You Tube Links 3. 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: Practical Only Course	**L**- T - P- C	**0**	**0**	**2**	**0**
Version No.	1.0					
Course Pre- requisites	None					
Anti-requisites	None					
Course Description	This course is designed to enable students learn styles of communication, team building and use empathy in leadership. The course will benefit learners in preparing themselves effectively through various activities and learning methodologies.					
Course Objective	The objective of the course is to **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) **Activity:** Use social media prompts to prepare self-introduction videos			
Module 2	**Team Building**	Group Activity	**10 Hours**
Topics: Skills of an effective team player **Activity:** Student group activity to build class networking			
Module 3	**Leadership**	Case study	**10 Hours**
Topics: Types of leadership, using empathy in leadership **Activity:** Individual presentation by students on corporate leaders.			
Faculty : L&D			
Targeted Application & Tools that can be used: 1. TED Talks 2. You Tube Links 3. Activities			
Assignment proposed for this course Assignment 1: One minute reel Assignment 2: Team building assignment			
Continuous Individual Assessment Module 1: L-S-R-W class assessment Module 2: Team Presentation Module 3: Individual Assessment			

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**			
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: 1. Describe the basic understanding of the Indian Constitution and the concepts and issues relevant to day-to-day life of the nation and to equip the Citizen with the zeal of capacity building. Recognizing and identify the values of the Constitution of India. 2. Enabling the Citizen-centric Awareness of Rights and Responsibilities of the State 3. Explain the role of the State actors in building India. 4. Understanding the Gandhian vision over the power of the LSG (Local Self-Governance)					
Course Content:						
Module 1	**Understanding the Making of the Constitution: The Constituent Assembly & The Constitution of India**					
Topics:						

<table>
<tr><td colspan="5">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</td></tr>
<tr><td>Module 2</td><td>Citizen’s Fundamental Rights and State’s Responsibilities (Directive Principles)</td><td></td><td></td><td></td></tr>
<tr><td colspan="5">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</td></tr>
<tr><td>Module 3</td><td>Organs Of the Government</td><td></td><td></td><td></td></tr>
<tr><td colspan="5">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</td></tr>
<tr><td>Module 4</td><td>Federalism & Decentralization</td><td></td><td></td><td></td></tr>
<tr><td colspan="5">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)</td></tr>
<tr><td colspan="5">Targeted Application & Tools that can be used:
Application areas to familiarize students with fundamentals of Indian Constitutional concepts.
Tools: Online Tools – NPTEL and Swayam.</td></tr>
<tr><td colspan="5">Project work/Assignment:</td></tr>
<tr><td colspan="5">Assessment Type
• Online end term exam will be conducted as notified by the Presidency University.</td></tr>
<tr><td colspan="5">Online Link*:
1. Prof. Amitabha Ray, SWAYAM Course: “Constitutional Government & Democracy in India”
https://onlinecourses.swayam2.ac.in/cec19_hs13/preview
* Other source links are available in below Resources link.
Text Book
1. Durga Das Basu --- Introduction to the Constitution of India, 23rd Edition (Gurgaon; LexisNexis, 2018).
2. MP Jain’s Constitutional Law of India, Lexis Nexis</td></tr>
</table>

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

Reference Books

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

Resources:

1. https://onlinecourses.nptel.ac.in/noc20_lw03/course?&force_user=true
2. https://onlinecourses.swayam2.ac.in/cec19_hs13/course?&force_user=true
3. https://nptel.ac.in/courses/129106003
4. https://nptel.ac.in/courses/129106411
5. https://nptel.ac.in/courses/129105608
6. https://nptel.ac.in/courses/129106002

Topics relevant to Skill Development:

1. An attitude of inquiry.
2. Write reports

The topics related to Constitutional Studies and its application :

All topics in theory component are relevant to Indian Constitution.

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

<table>
<tr><td>Course Code:
CHE1020</td><td colspan="3">Course Title: Environmental Studies
Type of Course: Mandatory Non Credit Course</td><td>L- T- P- C</td><td>1</td><td>0</td><td>0</td><td>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 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</td></tr>
<tr><td>Course Objective</td><td colspan="8">The objective of the course is 'SKILL DEVELOPMENT' of the student by using 'PARTICIPATIVE LEARNING' techniques</td></tr>
<tr><td>Course Outcomes</td><td colspan="8">On successful completion of this course the students shall be able to:
1. Describe the issues related to natural resources, ecosystems and biodiversity
2. Identify environmental hazards affecting air, water and soil quality
3. Recognize the importance of healthy environment and finding the sustainable methods to protect the environment
4. Convert skills to address immediate environmental concerns through changes in environmental processes, policies, and decisions</td></tr>
<tr><td>Course Content:</td><td colspan="8"></td></tr>
<tr><td>Module 1</td><td>Understanding Environment, Natural Resources, and Sustainability</td><td></td><td colspan="2"></td><td colspan="4"></td></tr>
<tr><td colspan="9">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.</td></tr>
<tr><td>Module 2</td><td>Ecosystems, Biodiversity, and Sustainable Practices</td><td></td><td colspan="2"></td><td colspan="4"></td></tr>
<tr><td colspan="9">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.</td></tr>
</table>

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*:

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

* Other source links are available in below Resources link.

Text Book

1. G. Tyler Miller and Scott Spoolman (2020), Living in the Environment, 20th Edition, Cengage Learning, USA
2. Poonia, M.P. Environmental Studies (3rd ed.), Khanna Book Publishing Co.
3. Bharucha, E. Textbook of Environmental Studies (3rd ed.) Orient Blackswan Private Ltd.
4. Dave, D., & Katewa, S. S. Text Book of Environmental Studies. Cengage Learning India Pvt Ltd.

5. Rajagopalan, R. Environmental studies: from crisis to cure (4th ed.). Oxford University Press.
6. Basu, M., & Xavier Savarimuthu, S. J. Fundamentals of environmental studies. Cambridge University Press.
7. Roy, M. G. Sustainable Development: Environment, Energy and Water Resources. Ane Books.
8. Pritwani, K. Sustainability of business in the context of environmental management. CRC Press.
9. Wright, R.T. & Boorse, D.F. Environmental Science: Toward A Sustainable Future (13th ed,). Pearson.

Reference Books

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

Resources:

1. https://nptel.ac.in/courses/109105203
2. https://archive.nptel.ac.in/courses/120/108/120108004/
3. https://nptel.ac.in/courses/127105018
4. https://onlinecourses.nptel.ac.in/noc23_lw06/preview
5. https://onlinecourses.swayam2.ac.in/ini25_bt02/preview
6. https://archive.nptel.ac.in/courses/120/108/120108002/
7. https://onlinecourses.swayam2.ac.in/ini25_bt02/preview
8. https://nptel.ac.in/courses/102104088
9. https://nptel.ac.in/courses/124107165
10. https://nptel.ac.in/courses/109106200
11. https://archive.nptel.ac.in/content/storage2/courses/120108004/module1/lecture1.pdf
12. https://onlinecourses.swayam2.ac.in/nou25_ge19/preview
13. https://onlinecourses.swayam2.ac.in/ini25_hs01/preview
14. http://kcl.digimat.in/nptel/courses/video/105105184/L32.html
15. https://nptel.ac.in/courses/105105169

Topics relevant to Skill Development:

1. An attitude of enquiry.
2. Write reports

The topics related to Environment and Sustainability :

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

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**
Date of Approval by the Academic Council	25th July 2025